



Governance of Funeral, Government Policy and Potentials of Regional Income Concept in Indonesia

Tomo HS (mastomdekin@gmail.com), **Asrori** (asroribpp@gmail.com), **Hotnier Sipahutar** (hotniersipahutar@gmail.com), **Djoko Sulistyono** (djoksul2013@gmail.com), **Joko Sutrisno** (joksut26@gmail.com), **Amsal** (amsalamsal31@gmail.com), **Siti Maemunah** (maemunah.bpp@gmail.com), **Ray Septianis Kartika** (raseka1979@gmail.com), **Slamet Rahmat TS** (slamet.rts@gmail.com), **Suprpto** (paksuprpto57@gmail.com)
National Research and Innovation Agency, Jl. General Gatot Subroto No. 10
Jakarta, Indonesia

Abstract: Problems in Cemetery Governance that were found were limited land for graves, difficulties in land acquisition in urban areas. In burying the family of the deceased creates problems, it is even found in big cities by piling one burrow with family members who have been buried previously. On the other hand, there are many private groups who make commercial use of funerals that the lower classes cannot access. The purpose of this research is to explore various burial problems, evaluate and analyze funeral problems in the perspective of regional economic policy. The locations were conducted in Jakarta with quantitative and qualitative descriptions based on the interview process in the private and public sectors. The results indicate that there is a need for policies to readjust to existing regulations and the potential for structuring local revenues for private sector funerals.

Keywords: governance, private sector cemetery, public sector, policy, regional economy

1. INTRODUCTION

Funeral have developed with the emergence of social dynamics, divided into public funeral and special funerals. The development of funeral in Indonesia is relatively different from one region to another, for example, there are family members who have died and are buried in the yard of the house yard, mosque yard, waqf land, and foundation land. This funeral has a difference in the process, so government intervention is needed in order to harmonize both social, economic and environmental performance towards sustainable development. To achieve



harmonization, various models of funeral governance are needed, which are generally in the form of regulations that bind people with various rights, obligations, sanctions and other matters related to it. In Indonesia, the types of burials in accordance with the Minister of Home Affairs Decree Number 26 of 1989 consist of several types, namely Public funerals (named TPU), Non-Public funerals (named TPBU), Special funerals, Crematoriums, Storage Places for Ashes. Public funeral places are managed by the government and partly private, non-public funerals are managed by foundations or social and religious bodies, while family funerals that are placed in the yard of the house are not regulated in this ministerial regulation. The urgent matter in terms of funeral management is the cost or levy of funerals that varies from region to region. This condition is due to the absence of control from the central government and there is no standard regulating policy regarding funeral costs. The limited availability of funerals land, especially in big cities where burial sites are relatively difficult to find, even burial is done by stacking them in the same hole.

Research that discusses funeral policies and funeral fees has not been widely carried out, a focus study of levies and other related components has been carried out (see (Simangunsong, 2015), (Christanti, 2016), (Hadiyatno, Susiswo, Patimah, Nainggolan, & Ernayani, 2020), (Al-Hadrami & Almoosa, 2019), (McCracken, Kawakami, & Egelston, 2019), (Paireepinas, Dhiravisit, & Grisanaputi, 2017)) therefore two important things discussed in this article are policy concepts that need to be immediately followed up and economic concepts related to the financing needed in funeral management.

Based on the background as described above, the formulation of the problems in this study can be stated as follows: How are the implementation and implications of policies, what constraints and factors are faced in implementing funeral governance, what are the recommendations needed to optimize funeral governance. This study aims to identify and make an inventory of funeral governance implementation policies, to determine the implementation of policies, causal factors and problems found in the implementation of funeral governance and to formulate policy recommendations related to funeral governance. The qualitative research approach is concerned with subjective assessments of attitudes, opinions and behavior about funeral governance (C.R.Kothari, 2004). Research in such situations is a function of the researcher's insights and impressions. Such research approaches yield results either in a non-quantitative form or in a form for which no rigorous quantitative analysis is carried out. Generally used focus group interview techniques, projective techniques and in-depth interviews. The location of the study was carried out in



several cities, namely Tangerang Regency, Bogor Regency, Karawang Regency and Special Capital Region of Jakarta.

2. FUNERALS

Referring to 1) Regional Regulation of Tangerang Regency Number 7 Of 2012 on Public Funerals management (Pemerintah Kabupaten Tangerang, 2012); 2) Regulation of Bogor Regency Number 7 Of 2012 : Infrastructure, Facilities, and Utilities of Housing and Settlements ((Pemerintah Kabupaten Bogor, 2012) (Gabinete et al., 2022), (Shahbaz et al., 2016), (Tindaon & Rahman, 2018), (Xi, 2020)); 3) Regulation of Karawang Regency Number: 9 of 2009 concerning The Delivery of Housing and Residential Infrastructure, Facilities and Utilities (Pemerintah Kabupaten Karawang, 2011); 4) Regulation of The Province of The Special Capital Area of Jakarta Number 3 Year 2007 Concerning Funerals (Pemerintah Provinsi Daerah Khusus Ibukota Jakarta, 2007); and 5) Government Regulation of The Republic of Indonesia Number 9 Year 1987 concerning The Provision of Use of Land for Funerals (Pemerintah Indonesia, 1987) , it can be explained that a Funeral place is a land area provided for Funeral places / body frames for everyone regardless of religion and group, which constitutes regional assets. Public Funeral is an area of land provided for burial places / body frames for everyone regardless of religion and group, which constitutes regional wealth and is managed by the Government. Non-public Funeral places are areas of land provided for burial purposes / corpses whose management is carried out by Social Agencies and / or Religious Bodies. Special Funeral Place is an area of land used for burial places / body frames which due to historical factors and cultural factors have a special meaning.

Funerals place in the regulation consists of 1) Public Cemetery, which is an area of land provided for funeral purposes for any person regardless of religion and class, the management of which is carried out by the Regional Government; 2) Non-Public Funeral Places, namely the area of land provided for funeral purposes, which is managed by social agencies and / or religious bodies; 3) Special Funerals, namely the area of land used for burial places which due to historical factors and cultural factors has a special meaning; 4) The crematorium is a place for cremation and / or body frame.

The condition that occurs is the emergence of a commercial Funerals place, this is because the Funerals ground in big cities is very limited when compared to burial land in rural areas. The community gets in trouble when a family member dies. In big cities such as Jakarta, Tangerang, Bogor and Karawang, many housing and



industrial areas have been built, but in fact they do not prepare a burial place, what often happens is that residents of these housing bury their dead families in public Funerals provided by local government which is very far from the residence. The high level of population density and the seductive attractiveness of the city further adds to the density of residents. Due to the limited Funerals ground, burials of bodies are often carried out by stacking the corpses previously and usually this type of funeral is carried out by the closest family, for example husband and wife, parents and children. Another consequence is the existence of a grave in the yard of a residence that still occurs and is found in the areas of Jakarta, Tangerang, Bogor and Bekasi, burials like this are included in the category of wild graves because they are not included in the types of burials as regulated in PP, Number 9 of 1987 and Permendagri. Number 26 of 1989. Another impact is the limited land conditions, this becomes an opportunity for certain individuals to sell and buy burial places with various charges which are of course very burdensome to the community. Efforts by the local government have wanted to expand the burial ground by means of land acquisition to expand the burial ground but on average have been constrained by overpriced budgets. On the other hand, there are still many new housing developments that are built and managed by developers, but generally they only build residential houses without preparing a burial ground, but instead social facilities are being prepared such as sports facilities, malls, schools, hospitals, recreation and others. so that when residents of the residence die, it will increase the density of the existing burial ground. The local government should regulate that every developer who will build housing must prepare a burial ground in the housing complex so that if there are residents who die they can be buried in the housing complex.

The term illegal Funerals is actually not known in the laws and regulations related to funerals, both in (Pemerintah Indonesia, 1987) and Kepmendagri Number 26 of 2009 and other regional regulations, but in reality in the field some people still carry out funerals in this way if a family member dies. The cemetery grows and develops in a densely populated community, and is generally located in the courtyard of private homes and the backyard of the mosque. This pattern of funerals is carried out by the community because in general they only continue the traditions of family members who died earlier, but some people think that due to the high cost of burial rents and limited burial land, they choose to bury their family members who died in the yard of their own house or in the backyard of a mosque or mosque, even though in fact, his actions violated statutory regulations, because he considered it more practical and relatively cost-free funerals. In addition, it is also due to the public's



ignorance regarding the existing funeral laws and regulations, and the government's lack of socialization to the public about the importance and procedures of proper burial. Burials in this way are still widely encountered in the Jakarta, Bogor, Depok, Tangerang and Bekasi (JABODETABEK) areas. This method of burial is considered illegal because it is not in accordance with the type of burial that has been regulated in the legislation, namely Public Funerals (TPU), Non-Public Funerals (TPBU), Special Funerals (TPK), and Crematoriums, where the burial is if left unchecked. will continue to grow and will disrupt public order and the environment as well as the health of the local community. To prevent burials from growing, the local government is obliged to foster and provide understanding to the community and prohibit funeral methods like this, and direct that people are encouraged to bury their family members in the correct burial place that has been prepared by the government. The government must take a firm stance to prohibit people from burying in the yard of their house and to impose sanctions for those who break it.

3. FUNERAL RETRIB

4. UTIONS

The Regional Government can collect a levy on the use of land at Public Funerals which is regulated in Regional Regulations with the provisions of light and reasonable rates, whereas for the management of non-public Funerals it is not justified to commercialize it, on the other hand every grave must be managed simply and not overly. The funeral levy rates have been regulated by each region through regional regulations and regulations of governors, regents and mayors. The levy rate is adjusted to the class, or commonly known as block A. Block B, block C and so on, which shows the class and the rate of the burial land rental fee. As an example of the amount of service retribution rates for funerals, funeral land leases stipulated by the Government of the Special Capital Region of Jakarta, namely for a period of 3 (three) years are determined as follows: a) Blok AA I Rp. 100,000, - b) Block AA II Rp. 80,000, - c) Block AI Rp. 60,000, - d) Block A II Rp. 40,000, - and e) Blok AIII Rp. 0.

Then the arrangement for renting land for a ride is subject to a levy of 25% of the amount of retribution as stated in number 1 above. Whereas for the extension of the rent for the grave land for a period of 3 (three), the first year is subject to 50% of the amount of retribution, the next 3 (three) years are subject to 100%, the extension of the rent for the grave land is submitted no later than 3 (three) years after the grave land lease ends. and if it is not extended after the 3 year period has



passed, it can be used for a re-burial. In fact, each region has determined the amount of retribution in accordance with existing regional regulations and is quite cheap and does not burden the community, but in reality, in the field there are still many people who collect fees that are outside the official rate so that it is considered too expensive for some less fortunate people.

5. RESULTS

Based on the identification results in the field there are types of burials which include: Public Funerals managed by the Government, Non-Public Funerals are managed by foundations or socio-religious bodies and the community, Special Funerals are managed by the government and the community, and Crematoriums (Burning Corpses) are managed by the government and religious foundations or social bodies. Funeral management for Public Funerals (TPU) is generally carried out by the local Funerals Service. Administrative services are served by funeral officers according to working hours, but at the Funerals a 24-hour post is opened to serve the needs of people who need Funerals place booking services. Generally, every resident buried in the TPU has fulfilled administrative requirements. After the complete requirements, the funeral officer registers an application to prepare a burial site and prepare a funeral certificate, with a grace period of 2 years and after that period is passed it can be extended again. However, if the heirs do not extend the 2-year grace period the tomb will be dismantled by officers and filled by someone else.

Based on the results of field observations, in general, there are no obstacles and running smoothly, every application that comes in and is supported by complete requirements is immediately processed and the place of application is immediately prepared. The problem that arises is generally not on administrative matters, but mostly is that funeral fees are still found. Even though the government has set the amount of funeral fees, in practice there are still people who collect funeral costs more than the levy rates set by the government. Information obtained from the field shows that the fee for burial places for the Tangerang area reaches Rp 2.5 million, 2 million for Depok, 2 million for Bekasi, only the Special Capital Region Government of DKI Jakarta this cheap levy has been imposed since the Governor was held by Basuki Tjahaya Purnama, but before that the tariff reached 5 to 10 million per tomb. Another problem that arises in the field is the limited Funeral ground, so that people often find it difficult to bury their dead families. Due to the limited burial ground, it is not uncommon for many people to bury their families in areas far from where the deceased's family lives. In fact, it is often found in big cities that many bury



their families by stacking one hole with family members who have been buried before, or often referred to as "Tumpangsari". In addition, local governments also have difficulty in acquiring land, either for expanding burial land or finding new land in urban areas, this is due to the high price of land so that the government has difficulty in budgeting for land acquisition, which will be allocated for Funerals.

In addition, there are still many family waqf Funeral places or their own yard, meaning that if a family member dies, they are buried in the waqf land or private home page, and mostly in densely populated residential areas. Funerals like this are actually categorized as illegal burials because they are not regulated in the existing laws and regulations. Funeral models like this can be found in the Jakarta, Bogor, Tangerang and Bekasi areas.

Then another issue that is no less important is the problem of Funeral spatial planning which tends to be less well organized and neglected, the location or location of the Funeral place is not adjusted to the layout of the local area, so it seems as long as there is a burial place. The Funeral place is considered less important, there is still a Funeral located in the midst of residential areas, which of course disturbs the aesthetics and the environment, there are even Funerals that are located on the edge of a swamp, riverbank, and in a slum and look haunted, scary and less clean. The Funeral place seems to be considered like a garbage dump. The layout of a Funeral place is not arranged like the layout of a residential or real estate place that looks better organized and neat.

The funeral should be managed better and wisely because for the burial place of humans, a Funeral that does not sound scary, should be made as beautiful as possible, neatly arranged, beautiful and attractive to be used as a place of recreation, so that it is fun for families who will make pilgrimages to the burial place.

5.1. The laws and regulations regarding funerals are no longer in line with current developments.

The policy foundation related to the implementation of Funeral Management that has so far been regulated by PP. Number 9 of 1987 and Permendagri Number 26 of 1989 and Regional Regulations for each Regency and City, and specifically for the Province of DKI Jakarta are regulated by Perda and Pergub. As an example of legislation that is no longer appropriate is that considering that it is still based on the provisions of Law Number 5 of 1974 concerning the Principles of Government in Regions, and Law Number 5 of 1979 concerning Village Government, which as we all know are The law has been revised several times, so the government regulations and



the Minister of Home Affairs regulations need to be adjusted to the new laws and regulations.

In addition to the laws and regulations that are no longer appropriate, to date, no implementing guidelines (Juklak) have been issued regarding the management of Special Funerals by the Minister of Home Affairs. The laws and regulations used so far still have many weaknesses so that the implementation of funeral management is not well and maximized, even this regulation is violated by many people, this is evident from the many incidents in the community, including those who complain about the high cost of burials, funerals are not carried out in the actual place, limited burial ground and so on. Therefore, the effort that needs to be done is to immediately revise the PP. Number 9 of 2007 and Kepmendagri Number 26 of 2009 to be adapted to the times, and it is necessary to add substances that have not been regulated in these laws and regulations.

5.2. Funeral Spatial Planning

Layout is an important factor in the arrangement and management of a good funeral. Good funeral management must pay attention to the spatial layout that has been determined by the local government by taking into account social, environmental, aesthetic and other aspects. Burial locations should be placed in a proper and strategic location, so as to facilitate access for the person who will carry out the funeral. A funeral should be made neat, beautiful, beautiful, natural, well ordered and not creepy. In fact, at this time burial places are generally prepared in remote places, do not follow the regional spatial plan prepared by the local government, and seem messy and not well ordered.

5.3. Development and Supervision

The implementation of funeral management will be carried out properly if it is supported by continuous guidance and supervision from the guiding institution. So far, supervision and guidance has been left to the regions and in practice it has been less effective, so that problems often arise in the midst of people's lives, for example the existence of burial land rates that are too expensive and do not comply with the provisions stipulated in the legislation. On the other hand, the level of knowledge and understanding of the community regarding funerals is still low, this is where illegal burial cases are still found, often dealing with brokers to take care of funerals, extortion committed by certain individuals and so on.

5.4. Socialization of the Importance of Understanding Funerals for the Community.

In order to provide understanding to the community about the importance of burials, the local government is obliged to conduct continuous outreach to the community.



Socialization can be done in various ways, for example through television, radio, printed media (pamphlets, newspapers, booklets), social media, banners, through PKK associations, majlis taklim, other community associations. The socialization material is in the form of statutory regulations, both Government Regulations, Decrees of the Minister of Home Affairs, Regional Regulations and others mainly related to Funeral Management. Thus the community is expected to be able to understand these various rules and be able to comply with and be able to carry out Funeral Management properly and correctly.

6. DISCUSSION

Public Funerals (TPU), The current Funerals ground is very limited, while the number of people who die is increasing along with the rapid population growth rate, causing serious problems for the government in serving the needs of the community, especially Funerals grounds, as a result Funerals are often carried out by stacking them in one hole. The shape or model of the tombs is made different and not uniform between one tomb and the size is not adjusted to that stipulated in the regulations, thereby reducing the land provided by TPU. Many housing developers do not prepare burial places in residential locations, causing the available TPU land to become more full. Housing developers have an obligation to provide land 2% of the land area controlled for housing to local governments as compensation for Funeral land, but in practice the developer provides compensation for this land outside the residential area and far from residential areas and there are still developers who do not want to provide compensation for these obligations as a funeral social facility. In general, people who use burial places have objections related to the Funeral costs that are too expensive because besides being subject to retribution rates that have been regulated in the regulations, which ranges from Rp.100 thousand to Rp. 250 thousand rupiah, also still charged the excavation fee of between Rp. 500 thousand to Rp. 700 thousand committed by certain individuals, so this is contrary to the mandate of regulations, which stated that funeral fees should not be expensive and commercial. The location of the Funeral place in general does not follow the spatial layout determined by the local government, so that the Funeral place develops naturally, and we often find that Funerals are in the residential area of residents without considering environmental, health and beauty aspects. In the field there are still many customs of the community who bury their family members in the yard of the house, the courtyard of the Mushallah, the courtyard of the mosque and in the middle of residential areas, and this is contrary to the regulations.



Non-Public Funerals (TPBU), Land for TPBU generally does not have a problem because it is prepared by a foundation or socio-religious body, the land acquisition for burial is not limited in size. Existing Funerals are made exclusively and commercially and prepared only for certain circles and do not prepare land for underprivileged groups of people. Currently, there have been many TPBU-style burials and funeral costs are set by the managers themselves and are very expensive, for example Sandiego Hills, the cheapest funeral fee with a size of 1.5 X 2.5, with a price of Rp. 40 million plus the funeral procession fee of Rp. 14 million, while for the size of the plot of 300 M2, a fee of Rp. 6. Billion. TPBU managers have not been subject to retribution by the regional government because regional regulations have not been made, so that PNPB that enters the regional government is only limited to paying taxes. There are a lot of TPBU originating from waqf land, some of them have legal entities in the form of foundations, but others are not yet legal entities and only have a certificate from the waqf to Nazir. For funeral expenses, it is also determined by the management themselves and generally sets a funeral fee of Rp. 4 million / tomb.

Special Funeral (TPK), There are still many Special Funerals, namely the burial places of heroes and Funeral places that have historical value, hero graveyards are managed by the local government and Funerals that have historical value are managed by foundations or local communities, but the management is not optimal. The shape and size of the funeral is also irregular or not uniform and seems less well-maintained with funeral costs set by the manager at a voluntary rate. In terms of statutory regulations, there have not yet been issued implementing guidelines (Juklak), related to the procedures for managing the TPK such as the King's tomb, Sunan's Tomb, the Tomb of the former President, the Hero's Tomb and so on as mandated in regulations.

Crematorium (Burning Place), some crematorium management is carried out by local governments, some are managed by foundations or socio-religious bodies, but the number is still very few or limited because not all districts / cities have crematorium facilities. Place, for the crematorium there is no problem because it does not require a very large area of land, the most important thing is to pay attention to environmental aspects in residential areas. Crematorium fees made by the government follow the regulations that have been set while those managed by the foundation are determined by the foundation. People feel that the cremation rate is still expensive and administrative services from the authorities if there are family members who die during holidays because there are no officers serving 24 hours non-stop, so we need 24 hours of service every day. service needs are disrupted.



There are still many illegal Funeral places that are carried out by people who do not follow the laws and regulations, such as burials in the yard of houses and funeral places for family endowments. In terms of statutory regulations, the Ministry of Home Affairs has yet to issue Implementation Guidelines on procedures for managing special burials, such as the King's tomb, Sunan's Tomb, the Tomb of the former President, the Hero's Tomb and so on. In general, people who use burial places have objections related to the overpriced burial fees that are caused by certain game play, both at Public Funerals and Non-Public Funerals, and this is contrary to the mandate of regulations, that funeral levies should not be commercial. The current burial area is very limited, while the number of people who have died is increasing, causing serious problems for the government in serving the needs of the community. The location of the burial place in general does not follow the spatial layout determined by the local government, so that the burial place develops naturally, and we often find that Funerals are located in the residential area of residents without considering environmental, health and beauty aspects. Legislation such as PP. Number 9 of 1987 and Permendagri Number 26 of 1989, which regulate funerals are no longer in accordance with the needs of today's society. There are still many problems related to funerals in the field and really need attention, guidance and supervision from the Central and Regional Governments. Public understanding regarding funeral management is still low, due to the lack of socialization from the authorities, so that they often become victims of certain elements in funeral arrangements.

7. CONCLUSIONS

The local government needs to expand the existing TPU land by adding burial land from the compensation of the obligations of developers who have not surrendered the land by 2% for social facilities, and create a burial zone in the middle of housing built by developers with attention to village to accommodate local residents if needed burial place. Local governments need to regulate, prohibit and remove burials of bodies in the yard of houses or in the backyard of mosques because they interfere with people's lives and the environment, and make uniform sizes of tombstones and strive for the graves to be green open spaces. Local governments need to review the high cost of retribution and burrow excavation by certain individuals because it is very burdensome for the community, if necessary, funerals are exempted from all charges except for the Jakarta Regional Government. The central government needs to make funeral management guidelines that regulate in



detail and uniformly the size, shape, and aesthetics of burials that apply to all of Indonesia, in order to anticipate future needs. The Central Government needs to immediately revise the PP provisions. Number 9 of 1987 and Kepmendagri Number 26 of 1989, which regulates funerals because they are no longer in accordance with the development and legal needs of today's society. The government needs to regulate restrictions on land ownership for TPBU, which is feared to control land indefinitely, so that it will make it difficult to fulfill other land needs.

Local governments need to issue regional regulations that regulate commercial TPBU retribution, because so far TPBU has only paid land and building taxes without paying PNPB to the government. The central government needs to immediately issue the Implementation Guidelines (Juklak) of the Minister of Home Affairs Regulation regarding the management of Special Funerals (TPK), because until now the operational guidelines have not been published, thus becoming an obstacle in managing the existing TPK.

The government needs to supervise and foster funeral management in the area, especially in non-public Funerals and illegal Funerals. The government needs to disseminate information regarding the laws and regulations regarding the proper and correct procedures for carrying out funerals continuously to the community, so that the community has a good understanding of funeral governance.

The management of Funerals in the area generally lacks budget allocation and human resources as well as mastery of technology for TPU managers. Therefore, it is necessary to increase the budget and human resources who master computer technology and social media. The government needs to take action and provide strict sanctions to certain individuals who often play with funeral rates for personal gain. Further research is needed to explore various aspects of funeral governance in detail and comprehensively in several sample areas that have various types of burials and socio-cultural characteristics.

REFERENCES

- [1] Al-Hadrami, A., & Almoosa, R. A. (2019). An analysis of Value-Added Tax (VAT) awareness and perception in Bahrain. *International Journal of Business and Economic Affairs*, 4(1), 12-20.
- [2] C.R.Kothari. (2004). *Research Methodology Methods& Techniques* (Second). New Delhi: New Age International (P) Limited, Publishers.
- [3] Christanti, P. L. (2016). THE ANALYSIS OF THE EFFECTIVENESS AND CONTRIBUTION OF REGIONAL RETRIBUTION TOWARDS OWN-SOURCE REVENUE



- (OSR) (A Study in Office for Management of Regional Financial of Klaten Regency. *Kiat BISNIS*, 6(3), 346-356.
- [4] Hadiyatno, D., Susiswo, S., Patimah, S., Nainggolan, H., & Ernayani, R. (2020). The effect of local taxes, regional retribution, and other legal district own source revenues on the increase of district own source revenue. *Humanities and Social Sciences Reviews*, 8(1), 426-431. <https://doi.org/10.18510/hssr.2020.8153>
- [5] Gabinete, G., Tanan, C., Tutor, J. A., & Escantilla-Lebuna, M. L. (2022). Public Service delivery assessment using the citizen satisfaction index system in Western Visayas, Philippines. *Pakistan Journal of Life & Social Sciences*, 20(1), 36-44.
- [6] McCracken, M., Kawakami, A. and Egelston, A. (2019). Income, educational attainment, and green infrastructure in Houston, Texas, USA. *Journal of Advances in Humanities and Social Sciences*, 5(1), 21-32.
- [7] Paireepinas, P., Dhiravisit, A., & Grisanaputi, W. (2017). Lifelong learning management for the urban poor: A case study of Khon Kaen city, Thailand. *Journal of Advanced Research in Social Sciences and Humanities*, 2(5), 321-329.
- [8] Pemerintah Indonesia. PERATURAN PEMERINTAH REPUBLIK INDONESIA NOMOR 9 TAHUN 1987 TENTANG PENYEDIAAN PENGGUNAAN TANAH UNTUK KEPERLUAN TEMPAT PEMAKAMAN. , 28 Tetrahedron Letters § (1987).
- [9] Pemerintah Kabupaten Bogor. PERATURAN DAERAH KABUPATEN BOGOR NOMOR 7 TAHUN 2012 TENTANG PRASARANA, SARANA, DAN UTILITAS PERUMAHAN DAN PERMUKIMAN. , (2012).
- [10] Pemerintah Kabupaten Karawang. PERATURAN DAERAH KABUPATEN KARAWANG NOMOR : 9 TAHUN 2009 TENTANG PENYERAHAN PRASARANA, SARANA DAN UTILITAS PERUMAHAN DAN PERMUKIMAN. , (2011).
- [11] Pemerintah Kabupaten Tangerang. PERATURAN DAERAH KABUPATEN TANGERANG NOMOR 7 TAHUN 2012 TENTANG PENGELOLAAN PEMAKAMAN UMUM. , 66 Lembaran Daerah Kabupaten Tangerang § (2012).
- [12] Pemerintah Provinsi Daerah Khusus Ibukota Jakarta. Peraturan Daerah Ibukota Jakarta Nomor 3 tahun 2007 tentang Pemakaman. , 1 § (2007).
- [13] Shahbaz, M., Sherafatian-Jahromi, R., Malik, M. N., Shabbir, M. S., & Jam, F. A. (2016). Linkages between defense spending and income inequality in Iran. *Quality & Quantity*, 50(3), 1317-1332.
- [14] Simangunsong, F. (2015). *The Evaluation Study of the Determination of the Sub-District IMB Retribution Revenue in Bandung District*. 8(2), 183-199.
- [15] Tindaon, S. S. & Rahman, A. (2018). The analysis of tax compliance of local government employees: Case study of West Bandung Regency, Bandung Regency,



and Majalengka Regency. *International Journal of Business and Administrative Studies*, 4(6), 232-238.

- [16] Xi, X. (2020). The cross-sectional impact of income inequality on life quality indicators. *Journal of Administrative and Business Studies*, 6(4), 153-163.

Books

- [1] Danim, Sudarwan, *Pengantar Studi Penelitian Kebijakan*, Jakarta, 2009.
- [2] Islamy,Irfan, *Prinsip-Prinsip perumusan Kebijakan Negara*, Bina Aksara, Jakarta, 2008.
- [3] Koentjaraningrat, *Metode-Metode Penelitian Masyarakat*, Gramedia, Jakarta, 1997.
- [4] Komaruddin, Drs., *Metode Penulisan Skripsi dan Tesis*, Angkasa, Bandung, 1982.
- [5] Larasti, Meisiska, *Kebijakan Pemerintah Provinsi DKI Jakarta Dalam Pemungutan Retribusi Tempat Pemakaman Umum Non Mewah (Studi Kasus: TPU Joglo Blok A Balad 004 Srengseng)*, Jurnal, Jakarta, 2017.
- [6] Subarsono, *Analisis Kebijakan Publik*, Pustaka Pelajar, Yogyakarta, 2008.
- [7] Singarimbun,Masri, *Metode Penelitian Survai*, LP3ES, Jakarta, 1995.
- [8] Tangkilisan, *Implementasi Kebijakan Publik*, Lukman offset, Jakarta, 2009.
- [9] Willian N.Dunn, *Pengantar Analisis Kebijakan Publik*, Pustaka Pelajar, Yogyakarta, 2010.
- [10] Winarno, Budi, *Teori dan Proses Kebijakan Publik*, Media Presindo, 2010.