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## IMPLEMENTATION OF LOCAL AGENCY PERFORMANCE ACCOUNTABILITY SYSTEM POLICY IN REALIZING GOOD GOVERNANCE IN PAPUA: AN INFLUENCING FACTORS

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### ABSTRACT

This study uses a qualitative approach, data collection techniques using interviews, observation, and documentation. Checking data credibility is done by using data triangulation technique, the collected data is then organized, interpreted, and analyzed repeatedly to draft the research findings. The results of the research show that the constraints of the inhibiting factors in the implementation of the Government Agency Performance Accountability System policy in Keerom Regency, the researchers argue that it should use the SEJATI implementation approach model, namely: this model stands for the High-Performance System, this model results from the development of the implementation model according to Van Meter and Van Horn. This model presupposes that policy implementation runs linearly from political decisions, implementing that policy performance is influenced by several phenomena, namely: (1) Standards and objectives of policies / measures and policy objectives; (2) Human and Financial Resources; (3) Characteristics of local implementing organizations; (4) Employee Work Culture; (5) Communication between related organizations and implementation activities; (6) Social, economic, social and political environment; (7) a harmonious and humanistic work culture.

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### INTRODUCTION

Public accountability is generally intended to provide information on government financial activities and performance to the parties concerned with the report. According to Mardiasmo, 2004, public accountability can be interpreted as a form of obligation of the party holder of the mandate (agent) to provide responsibility, present, report and disclose all activities and activities that are his responsibility to the trust provider.

The realization of this accountability is the main objective of reform in order to create a clean and free of corruption governance, and to improve the quality of public services to the public, it is necessary to strengthen performance

accountability for each government agency. Therefore the Central Government continuously strives for quality of service by strengthening the performance accountability of Central Government and Regional Government agencies. The manifestation of the Government's seriousness in terms of accountability of the performance of government agencies. Thus, the Central Government issued Presidential Regulation No. 29 of 2014 concerning Performance Accountability Systems of Government Agencies, explained that what is meant by performance accountability is the realization of the obligation of a government agency to account for the success / failure of the implementation of

programs and activities that have been mandated by stakeholders in order to achieve the organization's mission measurable with performance targets / targets that have been set through the performance reports of government agencies that are prepared periodically.

Strengthening performance accountability is carried out by implementing Government Institution Performance Accountability System (SAKIP), a systematic series of various activities, tools and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting performance on government agencies, in the framework of accountability and performance improvement of government agencies as referred to in the Presidential Regulation. In order to know the extent of the success of a program and activity carried out by government agencies, it is deemed necessary to implement the Government Institution Performance Accountability

policy in every government agency in realizing Good Governance. For this reason, the Keerom District Government as a government organization should also be required to improve its performance accountability system through the establishment of various policies by optimally utilizing the various policies issued by the Central Government as a guideline / reference for taking a policy at the Keerom Regency local government. So, one of the many policies issued by the Central Government is the policy on the Performance Accountability System of Government Agencies where every Local Government agency must implement the policy in their respective regions in accordance with the objectives of Presidential Regulation No. 29 of 2014. Basically, the Keerom District Government agency has implemented the SAKIP policy, but it has not yet run optimally, it can be seen in the table below:

**Table 1. Results of SAKIP Assessment Evaluation in District. Keerom**

No	Assessed Components	Quality	Year 2013	Year 2015	Year 2016
1	Performance Planning	30	4.60	6.97	12.29
2	Performance Measurement	25	0.25	0.00	1.88
3	Performance Reporting	15	3.35	4.60	9.38
4	Performance evaluation	10	0.00	0.00	0.00
5	Performance Achievement	20	9.79	8.73	10.53
	Value of Evaluation Results	<b>100</b>	<b>17.99</b>	<b>20.29</b>	<b>34.08</b>
	<b>Level of Performance Accountability</b>		<b>“D”</b>	<b>“D”</b>	<b>“C”</b>

*Sumber: Secondary Data*

The evaluation results table for the implementation of the SAKIP policy shows that the low evaluation results of the Implementation of the Government Institution Performance Accountability Policy System (SAKIP) are of course caused by several problems that arise along with the implementation of the Government Institution Performance Accountability System (SAKIP) policy.

Among other things the current government organization Kabupaen Keerom is the thought of the government apparatus that the measure of success and failure in carrying out its main tasks and functions rests only on the ability of the agency to absorb the allocated budget, ie the success of the agency is only emphasized on the input aspect without looking at the level of output or its impact.

possibly still far from the standard (BPKP, 2000).

Keerom Regency Government in terms of implementing program activities is still oriented towards inputs and outputs not yet oriented to results / outcomes seen from the not yet loading of the Main Performance Indicators (KPI) in the Planning document. Mr. Aji Setiaji, S.STP as Head of the Organization Section of the Keerom District Secretariat said that: "With the existence of key performance indicators (IKU), the level of achievement and success of each SKPD can be more measured because the KPI contains the results of programs and activities to what extent has been achieved. "In line with the statement in the opinion of Rue and Byars (1981) in Keban (1995) that performance itself can be defined as the level of achievement or" degree of accomplishment "or in other words, performance is the level of achievement of objectives organization.

Then the next problem is the low level of support and commitment of leaders in implementing SAKIP policies, which hinders the implementation of SAKIP policies in the Keerom District Government. Quirin, Donel, O'Bry (2001: 134) quoted by Supriyono (2006: 112) states that commitment has a positive effect on performance. The greater the commitment to the organization. So, the performance is increasing. This means that leaders who have a strong commitment to the organization have better performance than those who have low commitment. Therefore, the support and commitment of the leadership both from each head of the Regional Work Unit (SKPD), as well as from the Head of the Keerom Regency itself has a very large role in the implementation of the Government Institution Performance Accountability Policy, considering the SKPD Head is an extension the hands of the Regional Heads who have the main tasks and functions in their respective institutions.

Another impact of weak leadership support and commitment has resulted in employees in the Keerom District Government resisting changes. resistance to change is also related to resistance made because of fears of losing something valuable that is already known in advance and will be replaced by something new that is not yet known (Yilmaz & Kilicoglu, 2013). Mindset or paradigm of change is often more appreciated when it is still in the stage of strategy formulation, and when the idea is adopted and then implemented, resistance also arises even when the change has just been proposed.

## **METHOD**

The approach used in this study is the Qualitative Approach as explained by Locke, Spriduso and Silferman in Cresswell (1994: 147) that: "Qualitative research is interpretative research. As such, the biases, values and judgments of the researches were stated explicitly in the research report. Such openness is considered to be useful and positive. Through this design, a description of the process and explanation of the meaning and phenomenon, nature and relationship of phenomena regarding the implementation of the performance accountability system policies of government agencies in realizing good governance as a whole can be formulated as an answer to the research questions as well as research findings. In this study, the qualitative approach chosen was based on the consideration that because there were not many theoretical studies on the Implementation of the Accountability System Performance of Government Agencies in Realizing Good Governance. The qualitative approach is believed to be able to direct the search for new paradigms of government science from a combination of the examined perspectives and from the researchers' own perspectives, through approaches that prioritize sensual empiric criteria, empiric logic, empiric ethics and transcendental empiric, as well as modern

cultural paradigms so that propositions will be born new hypothetical through the interpretation of the process and meaning of a phenomenon which is then used to build predictions and provide an explanation of the phenomenon under study.

**DISCUSSION**

**Keerom Regency Government Agency Performance Accountability System**

Strengthening performance accountability is one of the programs implemented in the context of bureaucratic reform to realize a clean government and free of KKN, this is in line with the opinions expressed by Ferranti, David de., Justin Jacinto, Anthony J. Ody, and Graeme Ramshaw, ( 2009: 6) are:

"Accountability is described as the essence of the relationship between the government and who is governed; the best accountability is the government's responsibility to service public needs and expectations. Efforts to improve accountability involve transparency of input from the desires or aspirations of the people, social capital, and democratic processes. Increased accountability prevents

sudden corruption in government performance including inefficiency and lack of justice. Accountability from that view leads to government interactions and actions in providing government services. Government interactions and actions within the scope of accountability lead to openness and reciprocity in service activities".

To find out the extent to which government agencies implement the Government Institution Performance Accountability System, and at the same time to encourage an increase in the performance of government agencies, so that it is expected to encourage government agencies at the central and regional levels to consistently improve the implementation of Government Performance Agency Performance Accountability Systems, as well as conclusions on the evaluation of accountability of Keerom Regency's governmental performance is carried out by the sum of the weighted figures of each of the components will be used to determine the level of accountability of the relevant SKPD for its performance, with the following categories:

**Tabel 2. Evaluatioin Category of SAKIP SKPD**

<b>No</b>	<b>Category</b>	<b>Range</b>	<b>Interpretation</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1	AA	>90-100	<b>Very satisfy</b>
2	A	>80-90	<b>Satisfying</b> Lead change, high performance, and very accountable
3	BB	>70-80	<b>Very Well</b> Accounting, performing well, has a reliable performance management system.
4	B	>60-70	<b>Well</b> Performance accountability is good, has a system that can be used for performance management, and needs a little improvement

No	Category	Range	Interpretation
1	2	3	4
5	CC	>50-60	<b>Moderate</b> Accountability is quite good performance, compliant policy, has a system that can be used to produce performance information for accountability, needs a lot of non-fundamental improvements
6	C	>30-50	<b>Less</b> The system and order are less reliable, have a system for performance management but need a lot of minor and fundamental improvements.
7	D	0-30	<b>Very Less</b> System and order cannot be relied upon for the implementation of performance management, need a lot, improvement, some changes are very basic.

*Sumber: Inspectoratt Kabupaten Keerom*

In the table, it can be seen that the level of the evaluation category of the Government Institution Performance Accountability System is carried out by the sum of the weighted figures of each component to be used to determine the level of accountability of the relevant SKPD for its performance where the highest level category is AA with a value of numbers > 90-100. the predicate is very satisfying and at the lowest level is included in category D with a value of numbers 0-30 is a predicate is very less with the interpretation of the system and the order can not be relied on for the implementation of performance management, need a lot, improvement, some changes are very basic. Government Agency Performance Accountability System or abbreviated as SAKIP is a systematic series of various activities, tools and procedures designed for the purpose of determining and measuring, collecting data, clarifying, summarizing and reporting performance to government agencies in the context of accountability and improving the performance of government agencies in realizing government the Good Governance in

Keerom Regency as for the main components in the Government Agency Performance Accountability System consists of 4 (four) components namely performance planning, performance measurement, performance reporting and performance evaluation which will be detailed as follows:

a. Performance Planning

The Keerom Regency Government as a public sector agency, has a Strategic Plan that is results-oriented to be achieved over a period of five years, namely in 2016-2021 by taking into account potentials, opportunities, and obstacles that exist or may arise. The Strategic Plan as a strategic tactical planning document has been established with the Regional Regulation of Keerom Regency Number 02 of 2016 concerning the Midterm Regional Development Plan of the Keerom Regency in 2016 - 2021. The RPJMD is prepared as a control and benchmark for the Keerom District Government in the administration of government, implementation development and community service for the next 5 (five) years and assessment of success at each administrative level of

government. The RPJMD contains strategic planning components in the form of vision, mission, goals / objectives, ways of achieving goals and objectives as well as indicators of achievement of goals or program achievements. The RPJMD systematically prioritizes local issues, which are translated into policy strategies and development plans that are directed, effective and sustainable so that they can be implemented in stages in accordance with priorities and budget capabilities.

b. Performance Measurement

An objective and systematic process that collects and analyzes uses information that determines how effective and efficient Keerom District government services are in the form of the objectives and targets of the programs and activities that have been carried out, bearing in mind that the demands from the community continue to increase significantly from year to year. society today has begun to be critical of the services provided by the Keerom District Government. In addition, the level of community satisfaction is still lacking on the services provided by the Keerom District Government, whereas the Government should as a public servant must be present in the midst of the community to prosper the community, of course this is due to the absence of a Main Performance Indicator (IKU) as a benchmark for determine the success and failure of the Keerom District Government in particular the Regional Work Units (SKPD) which have the authority to handle the affairs of each SKPD to outline the vision and mission of the Regional Head. To achieve a successful program and activity carried out by the Regional Work Unit (SKPD) in order to support the vision and mission of the Regional Head that has been determined, then key performance indicators (KPI) are needed in performance measurement. Because the Preparation of Key Performance Indicators (KPI) is intended to provide direction, commitment and guidelines for the

implementation of the programs / activities of each SKPD according to priorities directed and integrated, as well as a commitment for each SKPD to implement them.

c. Performance Report

Keerom Regency Government Agency Performance Accountability Report (LAKIP) was prepared based on the mandate of the Republic of Indonesia Presidential Regulation Number 29 of 2014 concerning the Accountability System of Government Institution Performance and Minister of Administrative Reform and Bureaucratic Reform No. 53 of 2014 Concerning Technical Guidelines for Performance Agreement and Review Procedures for Reports Government Agency Performance (LAKIP), where reporting of organizational performance achievements in a transparent and accountable manner is a form of accountability for the performance of the Keerom Regency Government. This is in line with the opinion of Mardiasmo stating that accountability is an obligation of the trustee to give responsibility, present, report, and disclose all activities and activities that are his responsibility to the trustee, who has the right and authority to hold that responsibility (Mardiasmo, 2004). At the end of each fiscal year each agency has begun the process of preparing LAKIP to measure the achievement of the performance targets set in the performance determination document. Measurement of the achievement of these performance targets is done by comparing the targets and performance realization of each government agency, in this case the Keerom District Government. LAKIP becomes an annual performance report document that contains the accountability of an agency's performance in achieving the agency's strategic goals / objectives.

d. Performance Evaluation

The purpose of performance evaluation is to ensure the achievement of the goals and objectives of the Keerom District Government, especially the Regional Work Unit in Keerom Regency, especially to find out if there are delays or

deviations so that they are immediately corrected, so that the targets or objectives are achieved. In the Keerom Regency, the researchers drew conclusions from the data that the performance evaluation process was not optimal, this can be seen in the following table:

**Table.3 Minutes of Discussion of Keerom District LAKIP Evaluation Results 2017**

No	Performance Not Achieved	Agree/Not
1	2	3
1	The Keerom Regency Government has not yet evaluated the implementation of the action plan, performance accountability for the work unit	<b>Agree</b>
2	Performance accountability evaluation has not been carried out using guidelines / operational guidelines that are in line with the evaluation guidelines of the Minister of PAN-RB by competent HR.	<b>Agree</b>
3	The implementation of performance accountability evaluation has not been supervised properly through regular and gradual discussions, the evaluation results do not reflect the performance accountability that is evaluated.	<b>Agree</b>
4	Evaluation of performance accountability has not provided recommendations for improvement in performance management that can be implemented.	<b>Agree</b>
5	Evaluation of the program has not been carried out in order to assess the success of the program, it has not provided recommendations for improvement of performance improvement plans that can be implemented.	<b>Agree</b>
6	Monitoring of the action plan has not been implemented in order to control performance, it has not provided alternative improvements that can be implemented.	<b>Agree</b>
7	The results of the evaluation of the action plan have not shown improvement every period, it has not been followed up in the form of concrete steps.	<b>Agree</b>
8	The results of the performance accountability evaluation have not been followed up to improve planning, implementation of performance management, measure performance success.	<b>Agree</b>
9	Program Evaluation Results have not been followed up to improve program planning in the future.	<b>Agree</b>

*Sumber: Inspectorate Provinsi Papua 2017*

From this table it can be seen that the Keerom Regency Government has not been optimal in evaluating the performance of the Regional Work Units,

of course this has an impact on the achievement of performance where the programs and activities carried out are right on target and provide results and

outcomes to be achieved in accordance with the vision Regional Head mission stated in the RPJMD Document.

### **Factors that hamper the Government Institution Performance Accountability System in Keerom Regency**

Factors that hinder the implementation of the Government Institution Performance Accountability System policy in Keerom Regency which are relevant to the main components in the Government Institution Performance Accountability System consist of 4 (four) components, namely performance planning, performance measurement, performance reporting and performance evaluation of accountability of government agencies, among others include:

#### **1. Support the Commitment of Regional Leaders**

Employees at high levels of work generally have a higher level of organizational commitment than at low levels. This is because positions of power enable people to influence organizational decisions, show high status, recognize formal authority and may be competent, and show that organizations recognize the competence and value of their contributions. Gary Yukl (1994) revealed that effective leaders influence followers to have greater optimism, confidence, and commitment to the goals and mission of the organization. The support and commitment of SKPD heads in implementing the Government Institution Performance Accountability System (SAKIP) in Keerom Regency is still weak so that it influences the SAKIP assessment each year to be in the predicate less than it should be that the support and commitment of SKPD head leaders is very big influence on the programs and activities to be carried out in each SKPD. The support and commitment of each SKPD head who synergize with each other includes the main performance indicators (IKU) in the planning document which

will later be determined through the Keerom Regent Regulation in accordance with the affairs and authorities possessed by each Regional Work Unit (SKPD) within the Government Keerom Regency with the aim to describe the vision and mission of the Regional Head in the Keerom Regency RPJMD planning document. Likewise, the role of the Regional Head in this case is the Regent of Keerom as the top leader of the Keerom Regency Government must be able to manage his subordinates properly the relationship between superiors and subordinates to cooperate with each other will create a strong organization that can certainly realize the program of activities to be achieved in the document planning that has been established through Keerom District Regulation Number 02 of 2016 concerning the Keerom District Medium Term Development Plan for 2016 - 2021.

#### **2. Change Resistance**

Change is really needed in an organization to adjust to the paradigm that develops in the community. The mindset and level of community satisfaction will always develop, for that an organization that stands in the midst of society must follow the development of consumer needs. Mind-sets or paradigms about change are often more appreciated when still in the stage of strategy formulation, and when the idea is adopted and then implemented, resistance also arises even when the change has just been proposed. So that it can be said that there is resistance to change because it considers a new habit of making Key Performance Indicators (KPI) in the preparation of planning documents considered troublesome or disruptive as well as a tendency to delay change, because they feel there is still plenty of time to make changes.

#### **3. Data and Office Infrastructure**

One aspect that should be given major attention by the Regional



Government of Keerom Regency is regarding facilities to support the success of services to the community as well as other necessary matters that include all facilities that are directly used and support the process at the office, such as: Office buildings, equipment office supplies, computers / laptops, desks, chairs, and office operational vehicles. So, in general the facilities and infrastructure is a means of supporting the success of an effort made in public services, because if these two things are not available, all activities carried out will not be able to achieve the expected results according to plan. In Keerom Regency itself in terms of administering regional assets is not optimal because it is evident from the BPK inspection every year that it always gets a WDP predicate for 5 (five) years in a row which can be seen in Figure 1.1 picture of Keerom Regency accountability, one of the problems that occurred resulted in the condition Keerom Regency's accountability is getting WDP because one of them is controlling the office operational vehicles in the form of two-wheeled vehicles and four-wheeled vehicles. For example in the regional asset data document for two-wheeled vehicles that should have been designated by the regional secretariat on the part of the organization but after checking it turned out that the vehicle did not exist because it was used by many employees of the organization section who had retired and taken home to be used as private vehicles.

#### 4. Geographical Condition

The terrain and geographical scope and conditions that are difficult to conduct an inspection by the Keerom Regency Inspectorate audit team to evaluate the performance of the Regional Work Unit, especially in the Region 3 (three) regions, namely the web, inheritance, senggii and Towe districts, are in line with the results of interviews conducted by researcher against Mr. Vincen Jehandu as Keerom District Inspector said:

One of the difficulties we faced when conducting an audit of districts located in region 3 (three) distance and the terrain that is still isolated requires a long time until the destination, friends in the field said that to reach the district in the region we had to walk for 2 (two) days through the forests and rivers because there is no access to motorized roads so we have to walk, even in Keerom District there is still one district, namely towe district, which must use a pioneer plane to get to this destination, of course hampered us in auditing and evaluating the performance of the SKPD.

From the results of these interviews the researchers found that the range and geographical conditions in Keerom Regency were an inhibiting factor so that the performance evaluation process did not run optimally, so that it had an impact on the performance condition of the Keerom Regency Government Agency Performance.

#### 5. Local Government Orientation

Keerom Regency Government in terms of implementing program activities is still oriented to inputs and outputs not yet oriented to results / outcomes seen from the not yet loading of the Main Performance Indicators (KPI) in the Planning document previously discussed in detail, in line with the statement can be seen the results of the System evaluation Performance Accountability of Keerom Regency Government Agencies in the Appendix and Interview Chapters conducted by researchers to Mr. Aji Setiaji, S.STP as Head of Organization Section of the Keerom Regency Secretariat said that: "with the existence of key performance indicators (KPI), the level of achievement and success of each each SKPD is more measurable because IKU contains the results of programs and activities to what extent has been achieved

". In line with the results of the interview in the opinion of Rue and Byars (1981) in Keban (1995) that performance itself can be defined as the degree of achievement or "degree of accomplishment" or in other words, performance is the level of achievement of organizational goals.

## CLOSING

Several factors that influence the implementation of SAKIP policies in realizing Good Governance practices in Papua can be anticipated by approaching the support and commitment of leaders in implementing the Government Institution Performance Accountability Policy at the Keerom District Government. In addition, the quality of Human Resources Apparatus both as ASN and SAKIP team requires special attention with the education and training related to SAKIP. Finally, the process of preparing planning documents should contain key performance indicators (KPI) so that the programs and activities to be carried out are outcome oriented.

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