
Bureaucratic Accountability In The Management of The Operational Fund School (BOS) (Case Study On Elementary Education Kupang)

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Abstract

The Government in a democracy should be accountable to the public because the public authority as the holder of the key. The Government should be more transparent and responsible in managing resources public funds or a public authority. Bureaucratic accountability carried out in a balanced internal and external way so that it can produce the performance of education bureaucrats in accordance with the rules and give a sense of smug for stakeholders in the education system. The research aims to find out the school internally and externally bureaucracy Accountability, the control between bureaucratic accountability in the school and methods can ensure the accountability of the school bureaucracy. This type of research uses the instrumental case studies to examine a case in order to be presented a perspective on the issue or theory. The data collected with qualitative methods, documents, archive footage, interviews, direct observation, as well as the role of observation, and physical devices. The informant set by purposive. Data validation using triangulation technique. Research results generate internal accountability carried out by the school. Management of the Fund BOS does not match the technical rules but the school's responsibility to accept the consequences of their performance. While the external accountability is not implemented by the school. The school did not involve the stakeholders of the school Committee, teachers and parents in the process of management of the Fund BOS, does not make use of the media the school as school accountability to the public as well as the use of funds of the BOS is not in accordance with the needs of the stakeholders. An imbalance of internal and external accountability requires a control method to ensure the accountability of public control that is supporting the implementation of the control hierarchy, professional, legal, and political.

Keywords: *Accountability, Bureaucracy, Democracy*

1. INTRODUCTION

The fundamental problem faced by the Government of Indonesia after the economic crisis is the low public confidence towards the public and bureaucratic government system. Basic tasks decision makers within a few years after the reform movement is to regain the trust of the community to prove that throughout the process of policy making and political benefit for all the people.

Responsibility (accountability), the sensitivity of officials in understanding and responding to public needs (responsiveness) and freely obtain information (accessibility) is the appropriate criteria for measuring the country's democratic administration (Albrow, 1989:111). The criteria is a concept that was born and developed in the study of public administration as a result of reconciliation between bureaucracy and democracy according to the Finer points and Hyneman in Albrow (1989) that the democratic administration is the result reconciliation of bureaucracy and democracy so that it either be a single entity that is promising. Whereas both this concept (the bureaucracy and democracy) was previously a two contradictory and difficult reunited (Albrow 1989, 1990, Bethan Blau and meyer 2000) and when it is imposed both potentially cause conflict (Denhardt and Denhardt, 2006).

The debate between democratic values and the bureaucracy led to the debate on accountability of the bureaucracy in a democracy. This debate originated among the Finer points and Herbert Carl Friedrich (Denhardt and Denhardt, 2003). In 1940, in the journal of Public Policy the Friedrich says that's "professionalism " or technical expertise is the key factor of akuntabilitas administration. The degree of corporate responsibility based on professionalism and norms of action so that administrators should be accountable to produce performance. According to the Finer points (1941), "external control " is the best means to ensure the accountability of the Administration in a democracy. Next the finer points of the technical feasibility and say that knowledge becomes a factor both democracy, controls should be based on three doctrines; First, for the benefit of the public, civil servants did not work on his understanding of the needs of the public but what is desired by the public, both conducted by public institutions that have authority, third; the selected institution is not only expressing and channeling the public's wishes, also has the authority to decide or run the public desires

The opinion of Friedrich in accordance with the Weberian bureaucratic model looked at accountability simply put, namely limited to subordinate relations with his superiors. Accountability was to have bureaucrats are to the superior, no to colleagues, other groups and other organizations, in other words Friedrich prefer internal accountability with the argumentation of the works completed professionally can only be understood by those who are also professional (Dwiyanto 2010). Whereas the opinion of the Finer points in accordance with the principles of democracy the external accountability thinks bureaucracy is the most good in a country of democracy, the public sovereign so that accountability must be delivered to the public. External accountability mechanisms by the Finer points are actually categorized as an indirect mechanism, because through the hierarchy of mechanisms (accountability that hierarchy) then from the highest-ranking official conveyed to the public via the agency representative. But accountability through an indirect mechanism it surely does not give satisfaction to the public.

Operational Funds (BOS) is a school of government program for the provision of not personnel operating costs for implementing the basic education units the US compulsory. Accountability for the use of funds by the BOS of the school set in the rules of the BOS. The school should be responsible internally i.e. School BOS management team accountable to the management team of the City/Province of the BOS, the BOS management team City/Province should be responsible to the management team of the BOS of the province, and the BOS management team The province should be responsible to the management team of the national BOS. In the year 2013 BOS rules external accountability should be done by the school, that schools should be held accountable to the public use of funds and should be in the BOS

announce on a school Bulletin Board signed by the principal, Treasurer and Chairman of the school Committee and announce it at the time of receipt of report cards.

Documentation report examination results (LHP), the authors found that many schools don't manage funds properly, even the BOS is not transparent in its use and use not in accordance with the rules. The allocation of funds for the students used partly for the benefit of students, the rest is not for the benefit of students. This is evident in the SD Negeri Tuak Daun Merah BOS costs Rp. 13,050,650 cannot be accounted for, since the management of the Fund BOS is not transparent so unknown by parents of other students and teachers (Report examination results BOS performance Kupang fiscal year 2013 No. 116/IP/RHS/LHP/2013). The study found a number of irregularities which they corruption especially at the management and Operational Assistance funding responsibility School (BOS) which does not comply with the provisions. On SMP Negeri 3 Kupang, principal in charge of the Fund as the BOS never present the Chairman of the school Committee to make a decision together with the use of the Fund BOS, this is not in accordance with the rules of the Fund of the BOS and the financial report of Operational Assistance The school fiscal year 2012, resulting in potentially occurring irregularities in spending needs report (results of School Performance Audit BOS Kupang fiscal year 2013 No. IP 162/IP/RHS/LHP/2013).

Kupang City as the seat of Government in the province of NTT should be a good example for other regions in the management of the Fund in accordance with the BOS but not ideally. Students from the school data reports to the Director General of basic education (Dikdas) of the Ministry of education and culture of Indonesia does not correspond to the actual number of students, resulting in the allocation of funds the BOS gave in excess of actual needs, so the potential for corruption in the use of more funds. Ironically happens almost all junior high school in the city of Kupang, the parties responsible for good principals, heads of agencies, the Mayor of Kupang in fact Governor of NTT was also examined by a team of Investigators of the Unit Crime corruption (Tipikor) Police Resort Kupang related indications of corruption Funds the BOS (Timor express, December 12, 2013:13).

Misappropriation of funds BOS due to the absence of a mechanism of accountability for the management of funds the BOS to the public resulting in fund management are conducted by closed school unnoticed publicly. This condition makes the weak control of persons making public school officials with free use of the Fund BOS for personal gain. But the real BOS used to Fund procurement and infrastructure of the school in teaching activities at the school.

2. METHOD

The chosen paradigm approach is qualitative paradigm, because the theory or model as the reference in the collection of data is not tested the proposition but verified or confirmed by field data collected through methods and analysis of qualitative data. Quantitative data were used as supporting data. This type of research is a case study of instrumental (instrumental case study) to examine a particular case in order to be presented to a perspective on an issue or theory (Denzin and Lincoln, 2009:301). With regard to the research data will be collected from the source document, archive footage, interviews and direct observation. All sources of evidence will be set with the purposive sampling technique, namely the data sources used to describe focus-focus research. The required documents in the form of quarterly report Fund BOS. This audited financial documents based on the criteria used in the audit of the BPKP and the Inspectorate. Document BOS funds quarterly report compiled for the audited fiscal year 2012 is a document and 2013. Suitability as seen from comparison between what is done by the present rules of use and compare between the use of the budget with the plan set out

earlier. The study uses three types of triangulation/confirmation theory triangulation, i.e. data obtained fits with the rules of the Fund of the BOS, the triangulation of the data obtained from the results of the interview is matched with the results of observation, documentation and data sources Triangulation of results obtained from the resource management team Provincial BOS and schools will be compared with data obtained from schools, Parents and school Committee.

3. THE RESULT AND DISCUSSION

1. Internal Accountability

a) Performance

Performance measurement is seen from the suitability of the management of the Fund BOS by the school with the rules of the Fund of the BOS. Report of examination results (LHP) of the Inspectorate as a determinant of judging school performance based on the appropriateness of objectives, timeliness, accuracy, usage and accuracy the accuracy of administration.

The fourth location of research writers all showed the same findings, namely the management of the Fund of funds from the administration of the BOS and the BOS does not fit the rules. Documentation of researchers against LHP Inspectorates, the use of Funds for financing the BOS of major holidays and religious activities as well as to finance transport guru. The head of the presidential instruction SD Negeri Labat when interviewed admitted negligence does not observe the rules and they admit will fix the error. Principal admit these events because they did not have the funds to finance such activities. While they are required to participate in such activities, it is that makes the school was forced to use the funds the BOS although prohibited in the rules.

The documentation against LHP, researchers found that the school Budget work plan (RKAS) is not authorized by the head of Department of youth and sports (PPO), this results in school performance cannot be measured, so that the Fund irregularities occurred because the BOS the use of known only by the head of school. Instances of PPO Beirut do not know the assets from the use of the Fund BOS, as well as the lack of accountability for a school party to the service of the PPO.

Romzek and Dunick (2000) revealed, that bureaucratic accountability which is the setting of liability are based on the hierarchical supervision and instructions of the organization. The same is also presented by Friederich (1940), his opinions of accountability involve subordinates with superiors and professional job therefore can only be understood by a professional as well. Ignorance of the head of the Agency in preparing the RKAS PPO in school marked the school manage its own funds the BOS without having to be responsible to the Head Office of the RKAS didn't because PPO is endorsed by the head of Department PPO as a person in charge of the Fund BOS the level of the city, which means it also brings out the potential use of the funds, the BOS fault because if not careful will rule school then the school will compile the RKAS outside of the rules, so that when the RKAS is unknown by the Head Office of PPO as a form of cont the rollers then the school using funds in accordance with the RKAS BOS does not match the rule. In addition, the absence of reporting to superiors allows control from any employers weakened.

Quarterly report Fund BOS and the Administration has not carried out in an orderly us. proof of expenses that are not affixed postage labels this causes doubt the legality of the spending so that accountability is not considered valid. The Treasurer BOS is the classroom teacher, the Teacher also us. Treasurer duties of the actual period of his education they don't manage financial learning such as bookkeeping. Low performance by the school because of socialization/training is not optimal is given to

the school so the school trouble understanding the rules that exist. because of their competence as a teacher.

Caiden (1988) puts forward the proposition that the failure to apply the accountability one of these caused weak competence of officials in charge of overseeing. Although according to Caiden competence just to the supervisor, but for researchers who manages the Fund BOS must also have a high competence. The Treasurer is their advanced training in financial management, so choose the Treasurer as teachers become barriers to the school.

Technical guide Fund the year 2013 the BOS explains that BOS Management Team of the City/Province have the function do/training socialization to the principal, Treasurer, School Committee, and the public about the Fund BOS. Socialization is conducted one time in one fiscal year. This is caused because the financing of socialization using APBD funds so obtained is extremely limited.

Researchers also found a lack of coordination between teams verify the city BOS Management with the school. BOS of the year 2013 Funding rules set that the management team in charge of city BOS do the reconciliation and verification of data from school and subsequent Provincial BOS management team verifies the data number of students so that the funds obtained in accordance with the number of students in the school. This is the finding of researchers because of the results of the interview with Treasurer BOS SMP Negeri 4 Kupang 17 June 2014, claimed to have experienced their funds to be confused with SMP St Theresia BOS Fund which means the amount of funds BOS which does not correspond to the number of students.

b) Liability

A liability is the willingness of the school receives consequences based on the results of the audit carried out by the institution of supervision and inspection. If there are errors in the management of school then it must have a responsible attitude to receive sanctions. Based on the rules of the Fund BOS, application of sanctions provided 2013 in some kind of sanctions implementation, namely staffing such as dismissal, demotion, or mutations work, implementation of Treasury and lawsuits for damages, application of legal proceedings as well as the blocking of funds and temporary suspension of the entire educational aid sourced from APBN in the next year

The results of observation and interviewing researchers found the school responsible for mistakes that they do and the evidence of the Parties sent to accountability Inspectorates. The principal will also provide oral or written reprimand if the Treasurer is proven to make mistakes. In the case of SD Negeri Oetona, never any misappropriation of funds by the previous principals BOS and head of the school is making a statement that is willing to return the money. The money is repaid gradually in obstructed it will be rebuked and Office of Inspectorate of PPO Kupang. In addition the headmaster be removed from Office became a classroom teacher and was demoted in SD Negeri Alak.

2. External Accountability

a) Transparency

Transparency is the focus of the school's willingness to include stakeholders i.e. teachers, parents and school Committee in planning to attract fund management BOS at school. In the rules of the Fund of the BOS of the year 2013 contains that schools should announce funds received and was owned directly by the school and plan the use of the funds of the BOS (RKAS) on the school Bulletin Board signed by the principal, the Treasurer and the Committee the school.

Documentation of LHP Inspectorate found that the locations of the research school are not paying attention to the principle of transparency in the management of the Fund

BOS. The school does not announce the components financed by the Fund BOS, does not announce the quantity received and the RKAS on the Bulletin Board, did not announce the use of funds of the BOS on the Bulletin Board, and did not inform in writing the receipt and use of funds the BOS to parents of students each semester upon receipt of student report cards

The results of direct observation there are 3 schools that did not follow this procedure. While SD Negeri Oetona Kupang when a researcher doing the observations, researchers did not find the problem. After an audit by the Inspectorate, the management team BOS SD Negeri Oetona done revamping, so when researchers conduct observation school bulletin board already contains a quantity of funds received, BOS Plan BOS and use of funds use of funds BOS.

Peters (2007:15) define accountability as ethical obligations. Accountability highly depends on the ethos of the Administration, including the standard of public service, dedication and recognition of performance, commitment, and active participation in championing the efficiency of public services. Accountability is only likely to occur if the trusted public servant, mindful of his responsibilities. The proposition advanced by Peters, if associated with a waiver of the rules by the management team of the school is the BOS as a form of commitment from the management team BOS of the school against a predefined standard. Further, Peters revealed the public servants must fight for the efficiency of the service provided, however if we compare it with the fact, the lack of commitment from the management team BOS at the school resulted in the financing of the Fund BOS is not right on target, Financing Fund BOS thus used not for operational activities.

Proposition Bevir (2010) said that bureaucracy give priority to transparency and the right to obtain information. The facts found, that schools still tend to be closed to the public. Preparation of the RKAS didn't involve the school Committee and the details of the use of funds not BOS announced at the time of acceptance of the student report cards, this signifies the school not open access control to the public.

b) Responsiveness

Responsiveness is the school must be responsive or responsive to every need of the public in this respect the needs of learning and teaching in schools. If compare with examination results Report (LHP) by the Inspectorate, there are discrepancies between the plan of the use of Funds of the BOS (RKAS) with its realization. In the LHP Inspectorate there are outposts of expenditure not in accordance with the Fund rules based on BOS components.. This means that items that are supposed to be financed by the Fund BOS thus diminished with items that don't actually exist in the rules.

Uraian Program dan Kegiatan	Jumlah Dana (Rp)	Realisasi (Rp)	Persentase
Pencetakan Siswa Baru (PGB)	4.130.000	-	-
Pembelian Buku Referensi	50.000.000	-	-
ATK dan Bahan-Bahan Tak Habis Di Pakai	9.060.000	399.000	4,40
Kegiatan Kesiswaan	5.400.000	-	-
Pembayaran Ulangan Harian ,Ulangan Umum Dan Ujian Sekolah	40.240.000	6.580.800	16,35
Pengembangan Profesional Guru	16.890.000	12.880.000	76,26
Pembayaran Perawatan Sekolah	25.000.000	7.805.000	31,24
Pembayaran Layanan Dan Jasa	4.152.000	589.200	14,19
Transportasi Guru/Tata Usaha, Pengajar Sekolah Sukarela	66.000.000	16.250.000	24,62
Pembayaran Pengalokasian Dana BOS	9.400.000	2.298.000	24,45
Kebutuhan Tak Terbaga	938.000	-	-
Jumlah	271.180.000	46.883.000	17,29

Source: Inspektorat examination results Report on SD Negeri Batuplat II, 2013 Figure 1. RKAS SD Negeri Batuplat II and its realization

The realization of the RKAS SD Negeri Batuplat II did not reach one hundred percent of the funds, there are even activities that is not realized at all. In addition to financing the realization of professional development more than it is for learning

activities in schools, such as the financing of school exam only reaches a small presentation, even for the purchase of reference books students are not realized in the same once.

The responsiveness of the Fund use of congruency BOS by schools with the needs of the school/stakeholders (students and teachers) in the process of teaching and learning in schools. The fact that funds activities contain the BOS found does not match the rule. This means the needs of teachers and students or the public conflict with the needs of the employer. As was said by Peters (2007), that the two demands of these needs can be contradictory. Yet for Peters (2007), accountability is actually more focused on transparency and ethics services means the school has to be more emphasis on the needs of the public i.e. the needs of students and teachers in the process of teaching and learning.

Peters (2007:15) define accountability as ethical obligations. Accountability highly depends on the ethos of the Administration, including the standard of public service, dedication and recognition of performance, commitment, and active participation in championing the efficiency of public services. Accountability is only likely to occur if the trusted public servant, mindful of his responsibilities. The proposition advanced by Peters, if associated with a waiver of the rules by the management team of the school is the BOS as a form of commitment from the management team BOS of the school against a predefined standard. Further, Peters revealed the public servants must fight for the efficiency of the service provided, however if we compare it with the fact, the lack of commitment from the management team BOSES at the school resulted in the financing of the Fund BOS is not right on target, Financing Fund BOS thus used not for operational activities.

3. The Balance between Internal And External Accountability

Koppell proposition (2005) suggests that school accountability means must be received consequences over their performance in the management of the Fund BOS. Researchers look at the actual warning to any deterrent effect does not give the schools for schools. This is evident when analyzing the results of the audit Inspectorate the year 2013 and compare the situation at the moment, still found the same problem with the invention of the audit results, this gives a meaning that the warning or sanction given the school still have not provided an awareness for the school. Researchers then connect with what is expressed by Koppell (2005) that the compliance of the law bureaucrat is more preferable in compare to the principle which in this case is the public. Apparently even though the school fully responsible against the consequences provided but it is only as the compliance of the law school. While the lack of awareness of the school of consequence given, signifying the school has not been conscious adherence to the principal public. Romzek and Dubnick (2000:382-394), put forward four scenarios of accountability as follows : The person who is responsible is to: (1) a person guilty of empirically and in the structure of the Office he was responsible for formally, (2) a person guilty of empirically but in the structure of the Office he did not possess a formal responsibility, (3) innocent people empirically but in the structure of the Office has the responsibility of formally and (4) a person is not guilty of empirically and in the structure of the Office he did not have formal responsibility.

In this case seem that liability is only done on the first scenario they are guilty empirically in the structure of the Office responsible for formally. In this case it is seen that the school level BOS responsible should be responsible for school performance. Whereas the causes of low school performance due to the absence of oversight by management team BOS Kupang (scenario 3).

Romzek and Dubnick (2000) says accountability has to be done internally and externally with varying levels of control. When too give priority on one's expectations can lead to the emergence of other's expectations and conflicts. Establishment of dual control of possible balance that not only obtained in institutions but by the public stakeholders Fund BOS. The fact that researchers found, reveals that there is an imbalance of internal and external accountability of schools. An inefficient provision leads to more schoolwork tends to be responsible internally than externally.

4. The control methods that assure accountability the school Bureaucracy

Control means monitoring and evaluation conducted by the monitoring and evaluation team of the management team of the BOS of the city and the province, as well as public watchdog agencies, namely the Committee on schools and parents against the management of the Fund BOS. In the rules of the Fund of the BOS of the year 2013, covers internal controls by each agency to his subordinate, functional control by the Inspectorate, financial supervision and Development Agency (BPKP) and the Examination of Finance (BPK), as well as control externally by the community if there are indications of irregularities can be immediately reported by the Agency's internal watchdog nor functional.

Internal controls not run by the management team of the BOS of the city and the province. The results of the interviews with the Secretary of the management team BOS Kupang City July 18, 2014, the control carried out by management team BOS Kupang are not optimal. The controls carried out by only one time in a single year budget then only determined sample of schools that will be visited upon findings from the Inspectorate so that not all schools get the direct control by the management team BOS because the Inspectorate did not audit throughout the school each year. The Agency conducted control other controllers such as the BPKP and the BPK does not routinely conduct surveillance on schools because they will monitor if there is a demand. Request to conduct surveillance and inspection of the retrieved from the public in this legislative body or society.

Romzek proposition and Dubnick (2000) says this is the hierarchy of internal controls internal controls are high can increase accountability because oriented rules. Field data indicate that a low level of accountability but the hierarchy control management team BOS high school. This responsibility is seen from the willingness of schools want to accept the consequences.

On the internal accountability also runs professional control according to Romzek and Dubnick (2007) that a bureaucrat can be assigned rights do diskresi professionally with confidence that workers are given the right diskresi will monitor and manage itself. According to Romzek and Dubnick, controls that correspond to this type of low degree, but for researchers it is devoted to those who hold fast to professional and ethical professional. As for those who do not understand the rules, then this control is irrelevant.

Control legally performed by the Inspectorate and BPK were auditing the use of funds of the BOS. If the audit results in no indication of corruption then the legal process can be brought to the police. In the documentation of the early writers in newspapers found there are 2 principals who have been examined by police related indication of corruption in the management of funds of the BOS.

According to the external control in the form of Control is legally and politically. Political control only through the mechanisms of representative democracy. In this study the authors have not found the presence of political control at school. According to Romzek and Dunick, level of external supervision of politics is definitely weak because only control based on responsiveness to constituents.

5. Public Control

Controls that are believed by Friedrich (1940) and the Finer points (1941) is actually not yet ensure accountability primary school is acceptable. For it according to Peters (2007), public Control is a basic value. The lack of access to information made public to not know the Management Fund BOS. So as to make the public control of power is weak against the school.

Although the control internally functional walking is not routine, but actually this control takes place due to the presence of external controls as controls carried out by the public namely parents or society. With the control of society, then the results of these controls will be notified to the Agency's internal watchdog nor functional to do further examination. So in fact the Agency another controller requires a strong public control against her every day in school. But if we look from the closed schools to supply access to the community, this made the controls carried out by the public is not yet running.

4. CONCLUSION

Accountability of funds school performance showed the BOS so that it gives a sense of satisfied stakeholders in the education system. From the results of research about the accountability of the Fund BOS in the city of Kupang, researchers concluded that accountability at the level of elementary school are still not running at the school. Low school performance and not by the rules of the Fund of the BOS, but the existence of the school's willingness to accept the consequences of responsible performance. Transparency in school is not the maximum in addition to the low participation of school Committee in planning, use and accountability of funds in schools BOS. The responsiveness of the school do not run with the needs of teachers.

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