



## Accountability of Budget Management of the Regional Secretariat of Maybrat Regency, West Papua

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**Abstract.** *This study aims to describe and analyze: Accountability of budget management of the Maybrat district secretariat and inhibiting factors of accountability of the budget management of the Maybrat district regional secretariat. The research is a qualitative descriptive analysis. The data analysis technique uses a technique developed by McNabb (2002), namely Grouping the data according to key constructs, identifying bases for interpretation, developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study. The results of the study show that the Budget Preparation Procedure of the Maybrat Regency Regional Secretariat is carried out by a budget team that is prepared and implemented for a period of one year. The stages of the budget preparation system start from the guidelines of the SEKDA Work Plan that has been determined using the mixed preparation method (Top Down and Bottom Up). The evaluation process of planning the operational cost budget at the Maybrat Regency Regional Secretariat begins with an evaluation of the budget preparation process schedule guided by Permendagri No. 13 of 2006 and Permendagri No. 59 of 2007. The implementation and administration of the budget at the Maybrat Regency Regional Secretariat is carried out by the Treasurer of the Maybrat Regency Regional Secretariat through recording by the treasurer using general cash books, tax assistant cash books and bank books. The evaluation of the budget financial statements refers to Permendagri No. 113 of 2014 where the Treasurer of the Maybrat Regency Regional Secretariat submits a report on the realization of the implementation of the Budget to the Regional Secretary in the form of a budget realization report. Obstacles Faced in the Accountability of Budget Management of the Maybrat Regency Regional Secretariat include the Low Quality of Human Resources. In addition, the lack of information system facilities related to the financial reporting system is rarely updated or updated.*

**Keywords:** *Accountability, Budget, Management.*

### 1. INTRODUCTION

Accountability is the principle of good governance. The implementation of good governance is very necessary to build and increase public trust in an organization. The realization of good and clean governance in general must be based on the principles of openness and transparency, accountability, effectiveness and efficiency, upholding the rule of law, democracy, responsiveness, and opening up community participation, which are demands at the same time. an absolute necessity to achieve development goals (Maries et al, 2017).

The implementation of Good Governance is a requirement for every government to realize aspirations and achieve the goals and ideals of the nation and state. Therefore, it is necessary to develop and establish an accountability system that is precise, clear, and measurable, so that the administration of government and financial management is always effective, effective, clean and responsible, and free from corruption, collusion, and nepotism.

The government has issued Presidential Instruction (Inpres) Number 7 of 1999 concerning Accountability for the Performance of Government Agencies. It is required for each

government agency as an element of state government administration to be accountable for the implementation of its main duties and functions as well as the authority to manage resources based on a synergistic plan determined by each agency, the accountability is in the form of a report submitted to their respective superiors. The report describes the performance of government agencies through the Government Agency Performance Accountability system.

Government accountability has three main objectives, namely accountability, managerial and supervision. Accountability carried out by the Government is a manifestation of the provision of information regarding every action or activity and financial management carried out by the Government during a period. Government Accountability must also provide information necessary in the managerial process, such as planning, budgeting, implementation, supervision, and evaluation of Government performance. Government accountability must also allow the implementation of inspections by functional supervisory apparatus effectively and efficiently.

Accountability is the obligation of the trustee to provide accountability, present, report, and disclose all activities and activities that are the responsibility of the trustee (principal) who has the right and authority to hold the accountability (Mardiasmo, 2002).

Budget is a statement regarding the estimated performance that will be achieved by an organization in a certain period expressed in monetary terms. In public sector organizations, the budget is an instrument of accountability for the management of public funds and the implementation of programs financed with public money. While budgeting is a process or method to prepare a budget. Accountability is 1) the efforts of government agencies in gaining the trust of citizens by showing feedback as a form of service for the income provided by citizens, 2) the principle of responsibility in regional financial management, where state financial management can be accounted for to the community (public) in accordance with accounting principles and applicable laws and regulations (Adisasmita, 2010).

The budgeting process in local governments is related to the process of determining how much amount of funds is allocated for each program and activity. The regional budget contains all estimates in a certain period of time from all the financing needed for expenditure purposes, which is why the regional budget cannot be separated from the annual program (Adisasmita, 2010).

In managing this budget, it must go through a standard bureaucratic system and procedures. Budget expenditure systems and procedures are prepared with the aim of preventing irregularities in budget expenditure, but on the contrary because they are too bureaucratic, these systems and procedures are often an obstacle to routine activities. The

Maybrat Regency Regional Secretariat is an institution that is required to carry out services to the Regional Head of Maybrat Regency. The Maybrat Regency Regional Secretariat is led by a Regional Secretary (SEKDA) who is responsible to the Regent as the Regional Head. The Regional Secretary of Maybrat Regency has the task of carrying out secretarial administration, financial administration, supporting the implementation of the duties and functions of the Regional Head (Regent), and providing and coordinating the experts needed by the Maybrat Regency Regional Government, consisting of four parts, namely the Assistant to the Government and People's Welfare, the Assistant to the Economy and Development Section, the Assistant to the General Administration Section and the Functional Position Group.

The Finance Section of the Regional Secretariat of Maybrat Regency has the main task of planning budget, financial, and budget accountability management activities within the Regional Secretariat, compiling and implementing budget, treasury and accountability policies within the Regional Secretariat, carrying out technical management of financial administration, treasury, budget and accountability within the Regional Secretariat, carrying out financial administration duties in the the environment of the Regional Secretariat; carry out treasury, budget and accountability management. Based on observations in the Finance Section of the Maybrat Regency Regional Secretariat, it shows that in carrying out the Budget Task has not been fully maximized, this is due to limited supplies so that the disbursement of funds is hampered, the density of the monthly plan of the Regency Regional Head (Regent), the lack of adequate human resources in the finance department and frequent changes in the monthly work plan.

Based on the description above, the author is interested in knowing how the budget preparation, the budget planning evaluation process, the implementation and administration of the budget and the evaluation of financial statements at the Maybrat Regency Regional Secretariat. This study aims to describe and analyze more broadly: 1) How Accountability in the management of the budget of the Maybrat district regional secretariat. 2) What are the inhibiting factors for the accountability of the budget management of the Maybrat district regional secretariat

## **2. THEORETICAL STUDIES**

Public accountability is the obligations of individuals or rulers who are entrusted by the community to manage public resources and those concerned with them to answer matters concerning their accountability for their failure or failure in their performance. Accountability

is closely related to instruments for control activities, especially in terms of achieving results in public services and conveying transparently to the public.

According to the State Administration Institution and the Indonesian Financial and Development Supervisory Agency, accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/leader of an organizational unit to the party who has the right or authority to ask for accountability. Accountability is essential to ensure values such as efficiency, effectiveness, reliability and predictability. An accountability is not abstract but concrete and must be determined by law through a very specific set of procedures regarding what issues must be accounted for (State Administration Institutions and Financial and Development Supervisory Agency of the Republic of Indonesia 2000).

Thus, in simple terms, accountability can be interpreted simply as a step of accountability. This is in line with Mardiasmo's explanation that Accountability is an obligation to report and be responsible for the success or failure of the implementation of the organization's mission in achieving predetermined results, through the media of accountability that is carried out periodically (Mardiasmo, 2012)

Accountability in the implementation of local government is defined as the obligation of the Regional Government to account for the management and implementation of government in the region in the context of regional autonomy to achieve the goals that have been set through the medium of measurable accountability both in terms of quality and quantity. Local governments as government actors must be responsible for what they have done to the community in order to carry out the duties, authorities, and obligations of the Regional Government (Nafidah and Suryaningtyas, 2015).

According to Hulme and Turner (1997), the purpose of accountability seeks to realize objectivity in public sector reform and seeks to reduce the number of corrupt practices that occur in it. The concept of accountability can guide and put pressure on actors involved in public organizations to be more responsible and able to ensure good public service performance to the community.

Based on the explanation above, it can be explained that there are at least three main objectives of the implementation of accountability in public organizations. These goals include strategies to prevent corrupt practices; emphasizing the accountability of the actions of the actors involved and improving the quality of public service performance implemented by government organizations. Therefore, the realization of public accountability requires public sector institutions to emphasize more horizontal accountability, namely accountability to the

wider community, not just vertical accountability, namely accountability for fund management to a higher authority (Mardiasmo, 2018).

Accountability is a complex concept and has several instruments to measure it, namely with indicators that include 1) legitimacy of policymakers, 2) adequate moral existence, 3) sensitivity, 4) openness, 5) optimal use of resources, 6) efforts to increase efficiency and effectiveness (Raba, 2006).

Mardiasmo (2012) defines a budget as a statement about the estimated performance to be achieved over a certain period of time expressed in financial measures, while budgeting is a process or method to prepare a budget. The meaning of the budget then continues to develop. Law Number 17 of 2003 states that the budget is an instrument of accountability, management, and economic policy. As an instrument of economic policy, the budget functions to realize economic growth and stability as well as income equality in order to achieve state goals.

The public budget is a document that describes the financial condition of an organization which includes information about income, expenditure, and activities (Nordriawan, 2006). The public sector budget is a financial plan about the estimated expenditure and revenue that is expected to occur in the future by looking at data obtained from the past as a reference for budget determination (Mardiasmo, 2012).

The Budget Realization Report describes the comparison between the budget and its realization in a reporting period. The purpose of budget realization reporting is to provide information about the realization and budget of the reporting entity side-by-side. The pairing between the budget and its realization shows the level of achievement of the targets that have been agreed between the legislature and the executive in accordance with the laws and regulations (Nurlan, 2008).

According to Nurlan (2008) the purpose of preparing a budget is:

- 1) Coordinating all production factors leading to the achievement of.
- 2) As a tool to estimate all the estimates that underlie the preparation of a budget as the starting point for the preparation of a financial policy in the future.
- 3) As a tool to conduct achievement assessments, so as to motivate the implementers so that they can correct the shortcomings that occur
- 4) As a communication tool for all functions in the company so that the chosen policy and method can be understood and supported by all parts to achieve the objectives

According to Bastian (2010), the types of budgets in public sector accounting include:

- 1) Line-item budgeting is the preparation of a budget based on and from where the funds (revenue posts), and what the funds are used for (expenditure posts)

- 2) Incremental budgeting is an expenditure and revenue budget system that allows revisions during the current year, as well as the basis for determining budget proposals for the upcoming year.
- 3) Planning Programming Budgeting System (PPBS) is the process of planning, making programs, and budgeting related to a system as a whole and not separate, which contains the identification of organizational goals and problems that may arise.
- 4) Zero based budgeting (ZBB) is a budget system that is based on estimating activities, not on what has been done in the past. Each activity will be evaluated separately. This means that various programmes will be developed within the vision of the year in question.
- 5) Performance Budgeting is a budgeting system that is oriented towards organizational output and is very closely related to the vision, mission, and strategic plan of the organization. Performance budgeting allocates resources to programs, opens to organizational units only and uses output measurement as an indicator of organizational performance.

### **3. RESEARCH METHODS**

Research is qualitative to understand the phenomenon of what the research subject experiences (e.g., behavior, perception, action, etc.), holistically, and by way of description in the form of words and language, in a special context that is natural and by utilizing various natural methods. The informants in the study included authorized officials consisting of the Regional Secretary of the Maybrat Regency Government, the Head of the Finance Section of the Maybrat Regency Regional Secretariat. The data analysis technique in the study uses the technique developed by McNabb (2002), namely Grouping the data according to key constructs, identifying bases for interpretation, developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study.

### **4. RESULTS AND DISCUSSION**

#### **a. Accountability of Budget Management of the Maybrat Regency Regional Secretariat**

Budgeting implemented at the Maybrat Regency Regional Secretariat is a budgeting method for management to associate every funding poured in activities with expected outputs and results, including efficiency in achieving the results of those outputs. These outputs and results are outlined in the performance targets for each work unit in the Maybrat Regency

Regional Secretariat. Meanwhile, how the goal is achieved, is outlined in the program, followed by financing at each level of goal achievement.

The main things needed for the initial process of good budget preparation are the ability of management to set visions, missions, goals and targets. Vision and mission are directions that must be considered in order to prepare a budget to be in line with what is expected by most people. Goals and objectives are statements about the target position that the work unit in the local government wants to achieve or instructions about important variables that should be used in determining the direction of the performance unit in the future.

In the budget preparation procedure at the Maybrat Regency Regional Secretariat, budget preparation is carried out by a budget team consisting of the Finance Section. The use of the budget is only used for the internal interests of the General Finance Section. The preparation of the Maybrat Regency Regional Secretariat operational cost budget is prepared and implemented for a period of one year.

The Budget Work Plan of the Maybrat Regency Regional Secretariat presents information on work programs and the correlation between the amount of budget needed to achieve results in accordance with the budgeted program. Budgeting indicates a process from the preparation stage required before the start of the preparation of the plan, the collection of various necessary data and information, the division of planning tasks, the preparation of the plan itself, the implementation of the plan, and finally the supervision and evaluation stage of the plan results.

The preparation of the cost budget at the Maybrat Regency Regional Secretariat uses a mixed preparation method (Top Down and Bottom Up), namely budget preparation instructions are delivered by the Maybrat Regency Regional Secretary and provide direction in budget preparation. Then the Regional Secretary of Maybrat Regency and the Finance Department jointly prepared the planned budget.

The stage of Budget Preparation at the Maybrat Regency Regional Secretariat, begins with the Regional Government Work Plan (RKPD), then breaks down the General Budget Policy and Temporary Budget Ceiling Priority, namely the general criteria for the priority budget for budget reporting, and then the General Budget Policy and Temporary Budget Ceiling Priorities are discussed by the local Government Budget Team. In the preparation of the Maybrat Regency Regional Secretariat Budget, the Finance Section, the General Section and the Maybrat Regency Regional Secretary are involved. The results of the Budget Preparation contained in the General Budget Policy and the Provisional Budget Ceiling Priorities are included in the Regional Budget Regulation, then issued by the Regent to prepare

the Budget Implementation Document as the basis for the implementation of the next year's work.

At the evaluation stage, as a process of measuring and evaluating the planned budget of each part of the government palace organization and then corrective actions are taken if necessary. This is done so that government agencies can achieve the goals that have been set. Evaluation is needed in planning so that deviations do not occur. The preparation of the operational cost budget at the Maybrat Regency Regional Secretariat begins with the preparation of a cost plan in carrying out normal operations based on data and information/budget realization in the previous year by taking into account the rate of cost increase for the next fiscal year/period.

The evaluation of budget planning begins with an evaluation of the schedule of the budget preparation process at the Maybrat Regency Regional Secretariat, prepared in accordance with Permendagri No. 13 of 2006 and Permendagri No. 59 of 2007. The schedule contains a series of activities and times regarding when a stage of activities will be carried out. Permendagri No. 13 of 2006 and Permendagri No. 59 of 2007 have regulated the stages of activities to be carried out along with the time schedule regarding when the stages of activities must be carried out in a budget preparation process.

The realization of the implementation of activities in the budget preparation process is compared with the predetermined schedule. In general, the realization of the schedule and the minimum amount of time needed have not been in accordance with the rules that have been determined, both according to Permendagri No. 13 of 2006 and Permendagri No. 59 of 2007 as well as according to the schedule made by Bappeda. When compared between the realization and the schedule made by the Regional Government Budget Team, the implementation of activities also experienced many delays.

The preparation of the General Budget Policy is the initial process in the budget preparation stage, because this document will be used as the basis for preparing the budget contained in the Regional Secretariat Work Plan submitted to the Regional Government Budget Team (TAPD) as material for the preparation of the Budget Draft Regulation. Priorities and Temporary Budget Ceiling are a category of budget policy formulation that is prepared based on the General Budget Policy (KUA). After the preparation of the General Budget Policy has been completed and there has been an agreement with the General Section, the Regional Secretary of the Finance Division, which is outlined in the Memorandum of Agreement, the next stage is to determine the Priorities and Temporary Budget Ceiling.

Permendagri Number 21 of 2011 concerning the second amendment to Permendagri Number 13 of 2006 concerning guidelines for regional financial management article 185 mentions several officials that must be considered in the budget process, namely: Commitment Making Officials, Technical Implementation Officials for Activities, treasurer of revenue, expenditure, assistant treasurer. According to the data obtained, there are several officials who play a role in showing the synchronization between the existing rules and conditions in the field. The Head of Finance of the Maybrat Regency Secretary here plays the role of PPK, then the other heads play the role of PPTK because they are responsible for programs according to their part, and the treasurer of this revenue and expenditure is one with the reason that this SKPD rarely receives revenue. Each of these positions is interconnected with each other and all activities, budget expenditures must be based on the knowledge of the head of SKPD.

The existence of financial administration has a function as a control over the implementation of the Budget. And to help implement and be responsible for budget expenditures contained in the Expenditure List. The Financial Administration Officer within the Regional Secretariat of Maybrat Regency has the duties, obligations and responsibilities to examine the completeness and verify the Payment Request Letter (SPP) document, make the Payment Order (SPM) document, conduct daily verification of expenditures, carry out OPD accounting and prepare OPD financial reports (Permendagri No.13 of 2006, article 13).

According to Permendagri No. 113 of 2014 in the third part of article 35, the Treasurer of the Maybrat Regency Secretary is obliged to record every receipt and expenditure and close the book at the end of each month in an orderly manner. The Treasurer of the Maybrat Regency Secretary is obliged to account for money through an accountability report. Every expenditure must be supported by complete and valid evidence and must be approved by the Regional Secretary of Maybrat Regency for the correctness of the evidence.

At the stage of evaluating financial statements, accountability is the most important stage of budget use because at this stage it can be known the level of success, and whether or not all programs that have been planned have been achieved. One form of accountability is in the form of budget implementation records. This accountability is regulated in Permendagri Number 21 of 2011 concerning the second amendment of Permendagri Number 13 of 2006 concerning guidelines for regional financial management article 189 which states the accountability of recipient assets administratively and functionally in the form of general cash books, assistants detailing the objects of receipt, recapitulation of daily receipts, other valid receipts, filling in documents in the form of computers/electronics. The rule has been in accordance with what

has been done by the Regional Secretariat, because all documents are listed in a special financial computer which is the responsibility of the computer operator of the financial section.

With centralized information, it is easier for parties who want to know about the budget. Although this budget document is well organized, this document can only be seen internally, and some parties who have the power to see it such as the BPK, and the Regent, but other parties cannot see it.

The accountability process whose authority is given by the Budget User/Budget User's Power of Attorney is made by the Expenditure Treasurer and the accountability work is greatly assisted by the Assistant Expenditure Treasurer. The purpose of carrying out regional financial management by the Regional Apparatus Organization (OPD) is to carry out activities that have been previously budgeted by the Regional Government in order to realize community welfare, realize transparency and accountability in the management of regional finances itself and be effective and successful.

Based on information from the Regional Secretary of Maybrat Regency, in making a report on the realization of the implementation of the Regional Secretariat Budget has been made based on applicable provisions and regulations. In the report carried out by the Treasurer of the Maybrat Regency Secretary to the Regional Secretary, it was conveyed that relevant evidence had been attached in the realization of budget finance.

Based on Permendagri No. 113 of 2014, accountability for budget implementation with the following mechanism:

- (1) The Treasurer of the Regional Secretary submits a report on the realization of the implementation of the Budget to the Regional Secretary at the end of each fiscal year.
- (2) The accountability report for the realization of the implementation of the Budget consists of revenue, expenditure, and financing stipulated by the Maybrat Regency Government Regulation.
- (3) Maybrat Regency Government Regulation on the accountability report for the realization of the implementation of the Budget is attached: format of the Accountability Report for the Realization of the Implementation of the Budget for the relevant fiscal year

Based on information from the Treasurer of the Regional Secretary of Maybrat Regency, a report on the implementation of the Regional Secretariat budget has been made which contains an accountability report on the realization of the implementation of the Regional Secretariat budget. The budget verification process begins with the process of reconciling performance indicators between the RKPD and the General Budget Policy document and the

Temporary Budget Ceiling Priority, Raperda and the Budget Implementation document. Musrenbang, RKPD, General Budget Policy and Temporary Budget Ceiling Priorities were discussed to become Raperda

**b. Factors inhibiting the accountability of the budget management of the Maybrat district regional secretariat**

In the context of accountability for Budget Management, the Maybrat Regency Regional Secretariat encountered several obstacles in implementing this accountability. Some of the obstacles faced include:

a. Quality of Human Resources

The role of a Regional Apparatus Organization also requires quality human resources. One of the indicators of quality human resources is the level of education, experience and skills of quality human resources. With high education along with good experience and skills, they will be able to help in completing tasks, especially in their role as supporting the duties and functions of the council.

Because experienced and skilled human resources are quite adequate in the Regional Secretariat is also one of the keys to the Regional Secretariat being able to work well because the staff can accompany members as desired. The competencies manifested in a person's education and experience affect the quality of his work.

The quality of human resources is also determined by the working period, because with a longer working period, both the State Civil Apparatus in the Maybrat Regency Regional Secretariat have certainly been experienced in facing and solving government problems, especially in Financial Management.

The quality of human resources in each SKPD is certainly a very fundamental factor that can be an obstacle to the application of the principle of accountability in budget management. This is because the quality of human resources owned by each SKPD will affect each work program, especially in making financial reports that are in accordance with the guidelines that have been determined. The limited ability of Human Resources to utilize available facilities and infrastructure in line with the rapid development of information technology.

From the above problems, the Maybrat Regency Regional Secretariat as a service provider to the Maybrat Regency Regional Government must improve the quality supported by personnel who have equal human resources (HR) and have competence in providing services as a provider of studies and inputs based on laws and regulations on every problem that occurs in the Maybrat Regency Regional Secretariat.

b. Lack of Facilities

The utilization of the availability of supporting facilities for activities in the context of the implementation of the duties and functions of the Maybrat Regency Regional Secretariat has not been optimal. The information system related to the financial reporting system that is rarely updated or updated will certainly affect the reporting system carried out by each SKPD. In addition, the information system also has an important role in the management of every financial report that comes from each SKPD. So that such an information system will be an obstacle in efforts to apply the principle of accountability in budget management

## 5. CONCLUSION

The procedure for preparing the budget of the Maybrat Regency Regional Secretariat is carried out by a budget team that is prepared and implemented for a period of one year. The stages of the budget preparation system start from the guidelines of the SEKDA Work Plan which has been determined using the mixed preparation method (Top Down and Bottom Up), namely the budget preparation instructions are delivered by the Regional Secretary and provide direction in the preparation of the budget. The evaluation process of planning the operational cost budget at the Maybrat Regency Regional Secretariat begins with an evaluation of the budget preparation process schedule guided by Permendagri No. 13 of 2006 and Permendagri No. 59 of 2007. Priorities and Temporary Budget Ceiling are prepared based on the General Budget Policy (KUA). After the preparation of the General Budget Policy is completed, outlined in the Memorandum of Agreement, the next stage is to determine the Priorities and Temporary Budget Ceiling. The implementation and administration of the budget at the Maybrat Regency Regional Secretariat is carried out by the Treasurer of the Maybrat Regency Regional Secretariat through recording by the treasurer using general cash books, tax assistant cash books and bank books. The evaluation of the budget financial statements at the Maybrat Regency Regional Secretariat refers to Permendagri No. 113 of 2014 where the Treasurer of the Maybrat Regency Regional Secretariat submits a report on the realization of the implementation of the Budget to the Regional Secretary in the form of a budget realization report. Accountability is carried out through Maybrat Regency Government regulations which are submitted at the end of the current year. Obstacles Faced in the Accountability of Budget Management of the Maybrat Regency Regional Secretariat include the Low Quality of Human Resources. In addition, the lack of information system facilities related to the financial reporting system is rarely updated or updated.

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