

UDC 332

## **THE ACCOUNTABILITY OF VILLAGE FUNDS MANAGEMENT IN DULOLONG BARAT AND LEWALU VILLAGES OF ALOR BARAT LAUT DISTRICT, ALOR REGENCY, INDONESIA**

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### **ABSTRACT**

The general objective of this research is to explain the accountability of village funds management. The specific objective of this research is to: (1) Explain the finance, administration, program, process, result, social, moral, and sustainability of village funds management accountability. (2) Explain the factors influencing the accountability of village funds management. This research used a qualitative approach and case study research. Based on regional government assessment, the researchers studied accountable, less accountable, and not accountable villages. Furthermore, the case determination was instrumental by nature. The research focused on the accountability of village funds management. The main concept of accountability was determined through several dimensions as sub-focus and sub-sub-focus. Data collection used interviews, observation, and documentation. Data analysis used Robert Yin's cross-site/case analysis techniques and pattern matchmaking technique, as well as Miles and Huberman's cross-case analysis matrix. Data analysis used four stages: data collection, data reduction, data presentation, and verification. The validity test used data source triangulation, data collection technique, and theoretical triangulation. The research result showed that Dulolong Barat Village and Lelawu Village Government were not accountable for managing village funds. The financial accountability data showed incomplete supporting documents of material expenditure accountability and tax calculation. In addition, the management stages did not adhere to the allocated time. Furthermore, the village government skipped several steps of the data accountability process. The village government tends to fund physical programs instead of empowerment programs. The village government could not guarantee the sustainability of development, government, and community empowerment management due to incomplete governance documentation and discontinued government programs.

### **KEY WORDS**

Accountability, village funds management, village funds.

Village funds management needs to be accountable. Accountability refers to process, program, financial, administration, performance, and benefit. Process accountability refers to the prioritized program in the Village Medium Term Development Plan (Rencana Pembangunan Jangka Menengah Desa - RJPMDesa). RJPMDesa is 6-year plan document that records village development policy, village funds policy, general policy, Regional Work Unit (Satuan Kerja Perangkat Desa - SKPD), and Village Government Work Plan (Rencana Kerja Pemerintah Desa - RKPDesa). RKPDesa is 1-year plan based on RJPMDesa. RKPDesa contains a village economy framework, updated funding framework, village development priority, funding, and implementation. Village government or community implement RKPDesa plans by adhering to Regional Government Work Plan (Rencana Kerja Pemerintah Daerah - RKPD). Furthermore, RJPMDesa is funded by Village Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Desa - APBDesa).

Financial accountability refers to the total funds allocated to prioritized programs. Administration accountability refers to documents and proofs that adhere to components of expenditure. Performance accountability refers to the suitability level between performance/work results and performance standards. Benefit accountability refers to how development and empowerment benefit the village community. Social accountability refers to

the community acceptance level of performance/work results. Moral accountability refers to the suitability of finance usage, work program determination process, and work result that adheres to prevailing moral or ethical values. Sustainable accountability refers to work performance/results used in the long term or the following generation.

There are 4 (four) village heads with Defendant Status, namely (1) Benediktus Berno, Village Head of Loke – Sikka; (2) Daud Pandie, Village Head of Kuimasi - Kupang Regency; (3) Rifien Letik, Pjb. Village Head of Noelmina - Kupang Regency; (4) Edinius Tuke, Village Head of Hoi – TTS. Meanwhile, there are 6 (six) village heads/former village heads with Suspect status, namely: (1) Kristianus Mola, former Village Head of Ua – Nagekeo; (2) Umbu N. Ate, Former Village Head of Wahang – Sumba Timur (3) Abdullah Burhan, former Village Head of Tobotani – Lembata; (4) Masrun Ambri, former Village Head of Mole – Ende; (5) Yosep S. Tefa, Former Village Head of Rafae – Belu; (6) Siprianus M. Asa, Pjb. Former Village Head of Numponi – Malaka.(FP-05).

Villages in Nusa Tenggara Timur (NTT) province undergo a criminal process for corruption. Several individuals have served prison terms, however, there are individuals under defendant and suspect status. However, villages in Alor Regency did not undergo any criminal process. The village's problem was delayed funds disbursement. Village Expert Machris stated that Regency General Treasury Account (Rekening Kas Umum Kabupaten - RKUD) has not disbursed 60% of Phase 1 Village Funds (Dana Desa - DD) to Village Account. The majority of Village Heads did not adhere to the deadline when submitting the financial report (Surat Pertanggungjawaban - SPJ) of Village Funds 2018 and Siskeudes APBDesa 2019 Application. "*Almost 60% of Phase 1 DD has not been disbursed, as Village Heads SPJ has not been submitted to the Financial Section and Village Community Empowerment Agency*".

Late SPJ submission delayed village disbursement, and therefore indicated a problem with fund allocation in the previous period. Therefore, it is necessary to study the accountability of village funds management. The general objective of this research is to explain the accountability of village funds management. The specific objective of this research is to: (1) Explain the financial, administration, program, process, result, social, moral, and sustainability factors of village funds management accountability; (2) Explain factors influencing the accountability of village funds management.

## LITERATURE REVIEW

Accountability refers to responsibility processes or reports on work performance. Accountability refers to: (1) the accountable person, (2) to whom the accountability reports are submitted, (3) accountable factors (Denhardt dan Denhardt 2007, Carino 1983, Bovens, 2006) (4) accountability facility and mechanism, (5) accountability standards (Carino 1983), (6) the best accountability assurance (Denhardt dan Denhardt 2007), (7) accountability for failed performance (Stecher and Kirby, 2004; Romzek dan Dubnick, 2000).

In terms of village funds management, accountability refers to finance, administration, program, process, result, social, moral, and sustainability.

Carino (1983) stated that public funds allocation needs to adhere to the regulation of financial transactions and appropriate compliance with legal requirements and administrative policies at the hierarchical level of legal responsibilities. The standards used are legality and regulations made by external parties.

Administrative accountability refers to evidence of accountability that must be prepared by the party who composes and submits the accountability report. The report contains the suitability level between work performance and accountability through supporting evidence.

Chandler and Plano (1982) and Carino (1983) used the concept of program accountability. Program accountability refers to the result of government operations. Facilities that influence the program's effectiveness are: (1) comprehensive performance audit, (2) work performance need to fulfill community interest through a hierarchic and external agency. Work performance level (through performance audit) and acceptance level is determined by community satisfaction with program result (Carino 1983).

Chandler and Plano (1982) stated that process accountability refers to procedure implementation. Policy determination and implementation need to adhere to moral, ethical, legal certainty, and political decision compliance to achieve the goal of the policy.

Social accountability refers to a report that adheres to three elements of limitation: the obligation of the person in charge to provide accountability in the forum, the ability of the forum to interrogate the person in charge, and the ability of the forum to issue assessments and impose sanctions (Bovens 2005).

This responsibility relates to programs that are established and implemented while taking into account sustainability. Sustainable accountability is related to the result of program implementation. In addition, paying attention to resource availability will control resource exploitation and deter excessive usage of resources.

**Determining Factors of Accountability**

Friedrich (1940) prioritizes the internal bureaucracy based on professionalism, which then professionalism in internal control is considered to guarantee more accountability. In addition, Friedrich prioritizes internal accountability using internal and professional standards. Professionalism is the foundation of administrative responsibility (Denhardt and Denhardt, 2007).

Finer (1941) prioritizes external bureaucratic parties on the basis that in a democratic country, the public is the sovereign. Therefore, accountability should be conveyed to the public. Accountability uses external control because the accountability of the bureaucracy is determined by its ability to serve the public interest. In addition, Finer prioritizes external accountability with outcomes or benefits perceived by the public

Bureaucratic accountability through internal hierarchical mechanisms does not satisfy the public. Jabra and Dwivendi (1989) stated that decreasing public satisfaction to parliamentary process will increase the pressure to create a mechanism for bureaucratic accountability and administrative transparency.

The application of bureaucratic accountability (hierarchical and professional), and political and legal accountability caused contradicting principles, namely: (1) esoteric (secret), transparency, and accessibility, (2) efficiency, economy, and responsiveness. Secret, efficiency, and economy are the principles that are emphasized in internal mechanisms (hierarchical and professional bureaucracy). Transparency, accessibility, and responsiveness are the principles of democracy.

The contradiction of bureaucratic values (secret, efficiency, economic) with democratic values (transparency, accessibility, and responsiveness) is presented in Figure 1.

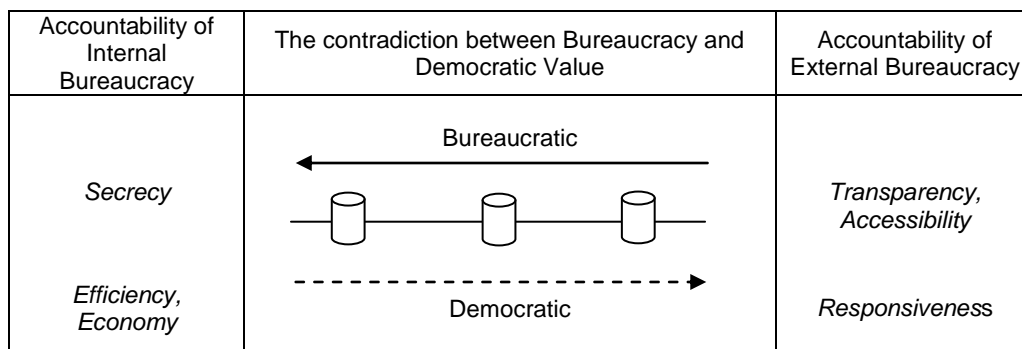


Figure 1 – The Contradiction between Bureaucratic and Democratic Value in Internal and External Bureaucracy (Source: Djaha, 2019)

Romzek and Dubnick (2000) supported Friedrich and Finer, accountability is necessary for internal parties (hierarchical and professional) and external parties (legal and political). To ensure internal and external accountability, varying levels of internal control (hierarchical and professional) and external control (legal and political) are necessary. Giving too much priority to one factor creates expectations and conflict. For this reason, it is necessary to maintain a

balance of expectations in each accountability subsystem (internal and external) to ensure that public agencies/institutions' accountability is well received.

### METHODS OF RESEARCH

This research used a qualitative approach and case study research. Based on regional government assessment, the researchers studied accountable, less accountable, and not accountable villages. Furthermore, the case determination was instrumental by nature. The research focused on the accountability of village funds management. The main concept of accountability was determined through several dimensions as sub-focus and sub-sub-focus. Internal accountability, external accountability, and accountability control are categorized into sub-focus. Financial, administration, program, process, result, social, moral, and sustainable accountability are classified as sub-sub focus. Data collection used interviews, observation, and documentation. Data analysis used Robert Yin's (1996) cross-site/case analysis techniques and pattern matchmaking technique, as well as Miles and Huberman's (1992) cross-case analysis matrix. Data analysis referred to data collection, data reduction, data presentation, and verification. Data validation used several techniques: data source triangulation, data collection technique, and theoretical triangulation.

### RESULTS AND DISCUSSION

Based on the aforementioned accountability types (financial accountability, administration accountability, process accountability, social accountability, and sustainable accountability), the Dulolong Barat Village and Lelawu Village are less accountable. The researchers categorized the two villages as such due to the aforementioned cases in the previous chapters.

The lack of village government accountability referred to identified factors and the explanation of several informants. The identified factors were divided into two, namely internal factors and external factors. Internal factors referred to the quality of village apparatus resources, village apparatus recruitment system, local politics - village head election -, and apparatus integrity. External factors referred to legislation, coordination between institutions, and regional politics such as the election of regional heads and members of the Regional People's Representative Council (Dewan Perwakilan Rakyat Daerah - DPRD).

The research findings are constructed in the following framework:

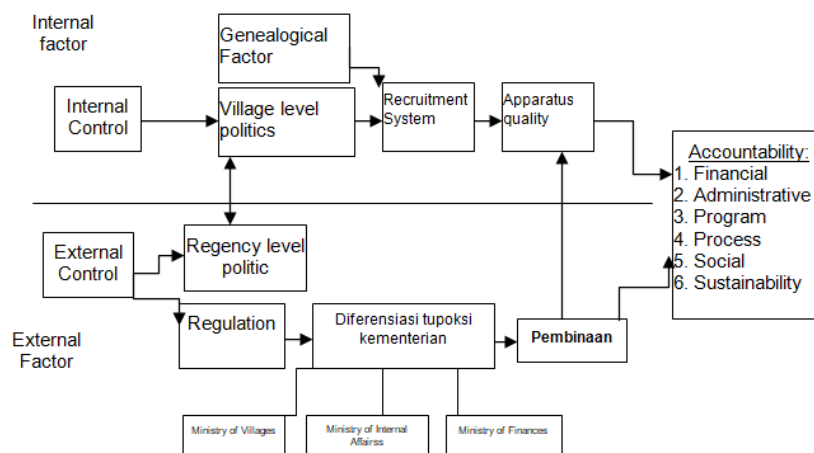


Figure 2 – The Framework of Village Fund Management

There are several determining factors of village funds management. Well-managed determining factors guarantee the accountability of village fund management and vice versa.

The determining factors refer to internal factors and external factors. The following paragraphs explain the village's internal and external factors.

The village apparatus consists of the village head and village apparatus. Village apparatus refers to staff members that help the village head in determining policies and coordinate with the Village Secretariat. Furthermore, the village apparatus supports the village head in implementing policies as a form of technical implementation and territorial elements. Hamlet is a part of the village and works environment of the village government (Regional Regulation of Alor Regency Number 3 the Year 2018 regarding Appointment and Dismissal of Village Apparatus).

The quality of the apparatus (village head and apparatus) is determined by the recruitment system. Village Head may be elected after fulfilling several requirements. Village Apparatus may be elected after fulfilling general and specific requirements. The requirements function as a tool to select qualified villagers as village heads and apparatus, allowing them to carry out their duty and functions well.

Alor Regency Regulation Number 3 of the Year 2018, articles 2 – 5 described general requirements and specific requirements for village apparatus. The general requirements are: (a) minimum education level of high school or the equivalent; (b) age 20 (twenty) years to 42 (forty-two) years; and (c) complete administrative requirements.

The specific requirements are: (a) proficiency in administration, organization, and other technical fields; (b) able to work full time as village apparatus; (c) able to cooperate with the Village Head; (d) able to live in the village area during their term as Village Apparatus; (e) did not abuse narcotics and illegal drugs; (f) obtained permission from the Civil Service empowerment Officer for Village Apparatus candidates from Civil Servants; and (g) obtained support from at least 20 (twenty) local villagers.

In addition to general requirements and special requirements, there are several administrative requirements as described in Article 5 of Regional Regulation Number 3 of 2018, namely (a) Identity Card; (b) Declaration of piety to God Almighty; (c) Statement Letter of upholding and practicing Pancasila, the 1945 Constitution of the Republic of Indonesia, defending and maintaining the integrity of Republic of Indonesia and Bhinneka Tunggal Ika; (d) Educational certificates from elementary level to the last diploma; (e) Birth Certificate ; (f) Certificate of Health from the Public Health Center (Pusat Kesehatan Masyarakat - Puskesmas) or the authorized health apparatus; and (g) Application Letter to become Village Apparatus.

Dulolong Barat and Lewalu village has village secretary possessing bachelor's degree. The secretary in Lewalu possessed a bachelor's degree in State Administration. However, the secretary in Dulolong Barat did not have a bachelor's degree in Administration. Several heads of affairs and heads of hamlets in West Dulolong possessed bachelor's degrees. Several Lewalu village apparatus formal education was questioned by former village heads and former village secretaries. However, the new Lewalu village head stated that the existing village apparatus have fulfilled Regional Regulation Number 3 in the Year 2018 regulations. Despite having fulfilling formal requirements, however, it still raises a substantial question: Did competencies related to the main task and functions of each position relevant to the level of education?

The competence requirements are: (a) the minimum education level of high school or equivalent; (b) proficiency in administrative, organizational, and other technical fields; (c) able to cooperate with the Village Head. The existing phenomenon is related to the third requirement and first requirement. However, the second requirement did not receive attention during the recruitment process, as the village apparatus selection paid attention to the political support factor and genealogical factor. Political support refers to the kinship/blood relationship in the tribes, as shown in Dulolong Barat and Lewalu Village. Dulolong Barat Village's head is of a different tribe. However, the political strength was derived from a campaign team in the village. The political strength was shown in the composition of the village apparatus (village secretary, head of affairs, and head of hamlets). Lewalu Village experienced a similar phenomenon. The research result supported Marchis Mau - an expert assistant for village development planning - in Kalabahi.

Based on the aforementioned condition, it is necessary to control the recruitment process to obtain qualified village apparatus. Furthermore, it is necessary to have a transparent recruitment process.

Village apparatus are recruited based on the general requirements, special requirements, and administrative requirements in Alor Regency Regional Regulation Number 3 the Year 2018. Taking into account these requirements, the village apparatus recruitment system uses an open system for all eligible villagers. Therefore, the selection system must be transparent to produce qualified apparatus. Article 1 paragraph 18 states that Village Head examines administrative files and selects Village Apparatus Candidates.

The Appointment Mechanism is regulated in Article 6. The appointment of Village Apparatus is carried out through the following mechanisms: (a) the Village Head may form a Team consisting of a chairman, a secretary, and a minimum of one member; (b) the Village Head shall conduct the screening of Village Apparatus candidates through the Appointment Team; (c) The screening of Village Apparatus candidates is carried out no later than 2 (two) months after the position of the Village Apparatus is vacant or dismissed; (d) The results of the screening of Village Apparatus candidates are at least 2 (two) candidates. Village Head consults the screening result with the Head of District, (e) the Head of District provides written recommendations to Village Apparatus candidates no later than 7 (seven) working days; (f) Head of District recommendation is in the form of approval or rejection based on the special requirements; (g). In the event that the Head of District approves, the Village Head issues a Village Head Decree concerning the Appointment of Village Apparatus; and (h) In the event that the Head of Districts rejects the candidate, the Village Head conducts screening and re-screening of Village Apparatus candidates.

Village communities, especially voters during the village head election, were polarized. Polarized political support refers to several factors such as religious factors and ethnic factors. Religious and ethnic factors appear in Dulolong Barat Village. Lewalu Village showed ethnic factors, as the residents are 100% Muslim.

The Village Head of Dulolong Barat was always Protestant Christians (Marten Moka, Agustinus Ani, and Aktovianus Laa). Despite having Muslim candidates, the Muslim voters chose Christian candidates. The Christian candidates promised to give village apparatus positions to voters. Furthermore, the certain ethnic group built strength to support the candidates. Therefore, the village apparatus was dominated by certain ethnic groups during the 2019 - 2024 period.

Similar to Dulolong Barat Village, Lelawu Village Head and Apparatus was dominated by certain ethnic groups. The village apparatus have a genealogical relationship. The community has a close-knit relationship as existing tribes have familial relationships, as reflected in the ethnic group names such as 'matu lelang', 'diklelang', and 'kafinlelang'. Smaller ethnic groups showed stronger community solidarity, and vice versa.

Regional Regulation Number 3 of 2018 Chapter VII regulates the Capacity Building of Village Apparatus. Articles 12 and 13 only stipulate income and health insurance. Chapter VIII regulates the welfare of village officials in article 14 stipulates that Village Apparatus and Village Apparatus staff who have been appointed by a Village Head Decree can participate in initial training for the term of duty and training programs carried out by the Government, Provincial Government, Regency Government, and Village Government. The researchers re-examined the provisions of Article 14 which should be contained in Chapter VII Article 12 and the provisions in Articles 12 and 13 which should be contained in Chapter VIII Articles 13 and 14.

Article 14 explained that village officials and village apparatus staff can take part in initial training for the term of duty. However, based on the wording of Article 14, the training is completely optional for the re-appointed village apparatus and/or former village apparatus. The training is mandatory for new village apparatus. Mandatory training and empowerment for new village apparatus will increase their capacity.

Education and training should refer to the implementation of recognition affairs, especially those assigned by the regency, provincial, and central government. Planning, implementing, and reporting village funds is a crucial assignment. Therefore, it is necessary

to increase village apparatus capacity through training. For example, training village treasurers to operate village financial system applications (Sistem Keuangan Desa - Siskeudes)

However, Dulolong Barat Village and Lelawu Village tend to choose new Village Apparatus and Village Apparatus Staff each term, except the village treasurer who had been trained to operate Siskeudes. The new treasurer would need to attend special training to operate Siskeudes from the Ministry of Finances.

Differentiation of tasks from ministry to village refers to the assignment. The assignment is the task from the Central Government, Provincial Government, and Regency/Municipal Government to the Village Government to implement concurrent government affairs, general government, and assistance (Article 1 point 15 of Regulation of Ministry of Internal Affairs Number 44 the Year 2016 concerning Village Authority).

The government authorizes Village Governments to manage village funds (sourced from State Budget). The authority refers to planning village funds usage. The assigned authority should meet several criteria described in Article 12 of Ministry of Internal Affairs Number 44 the Year 2016, namely: (a) adhering to the needs and capabilities of human resources in the Village; (b) paying attention to the principles of efficiency and increasing accountability; (c) public services for the community; (d) increase village administration efficiency and results; (e) encourage community initiatives and participation; and (f) increasing the socio-cultural resilience of the community.

The characteristics of the assignment authority on village funds are explained through Village Regulation, Development of Disadvantaged Regions, and Transmigration every fiscal year (2015 – 2020). Based on the priority guidelines, the Village Government holds a Village meeting on Village development planning which produces a Village Government Work Plan (Rencana Kerja Pemerintah Desa) - RKPDes document. The Village meeting is held no later than June of the fiscal year. Village meetings prioritize village authority based on right of origin and village-scale local authority. The aforementioned regulation indicated that village funds and usage priority refer to the authority assigned to the village and prioritizes village needs. Furthermore, village meetings use village authority based on rights of origin and village-scale local authority (Article 18 of Village Minister Regulation Number 11 the year 2019)

The village Head submit a report on the Village Fund Priority Determination Report to the Regent/Mayor. The Priority Determination Report contains: (a). minutes of the village meeting concerning village fund usage; and (b). a priority list of Village Funds usage. The village Head can submit the report in the form of digital documents using an electronic-based online application such as the Village Development Information System to the Ministry of Village (Article 21 of the Ministry of Village Regulation Number 11 of 2019).

Village Financial Management is regulated by the Ministry of Home Affairs (Minister of Home Affairs Regulation Number 20 of 2018). Village Financial Management refers to planning, implementation, administration, reporting, and village financial accountability. Village funds are all rights and obligations that can be valued in money. In addition, village funds refer to money and goods related to the implementation of Village rights and obligations. The Ministry of Internal Affairs regulates village financial management organizations. Village Head acts as Financial management Authority Holder (Pemegang Kekuasaan Pengelolaan Keuangan Desa - PKPKD), Village Apparatus acts as Financial Management Implementer (Pelaksana Pengelolaan Keuangan Desa - PPKD). PPKD consists of: (a). Village secretary; (b). Head of Affairs and Section Head; and (c). Finance Department. Each position has several main tasks to be carried out and accounted for.

To ensure village funds' accountability, the village government requires empowerment and supervision. Respective authorities carry out empowerment and supervision in stages. At the Central Government level, the Minister and Director General of Village Government Development and Inspector General of the Ministry of Internal Affairs carry out the empowerment and supervision. The Provincial Government supervises the provision and distribution of Village Funds, Village Funds Allocation, Regional Taxes, City/Regency levies, and Village Financial Assistance. The Regent/Mayor coordinates with Regional Government

Internal Supervisory Apparatus (Aparat Pengawas Internal Pemerintah - APIP) to supervise the implementation of village funds management. APIP is a government agency that carry out internal audits within the regency/city government (Article 74 paragraphs 1, 2, and 3 Ministry of Internal Affairs 20/2018).

The village head and village apparatus need to have a neutral attitude. They should not be actively involved in the village head election and DPRD legislative members' election. In practice, the village head and apparatus are involved with the power struggles of those in power such as the Regent, Deputy Regent, and active DPRD members. Village may obtain easy access to government/elected council members' funds and center of power. Therefore the village head and apparatus provide services during the election period. In addition, the elected DPRD members may provide political protection to the village head and apparatus. Therefore, village and regency actors support each other to achieve success.

The aforementioned practice is rampant during the DPRD election. Village actors tend to support active DPRD members instead of new candidates. The elected DPRD members tend to support village development programs and village head candidates.

## CONCLUSION

Based on the research result, the conclusion of the research is as follows:

1. Dulolong Barat Village and Lelawu Village Government were not accountable for managing village funds. The financial accountability data showed incomplete supporting documents of material expenditure accountability and tax calculation. In addition, the management stages did not adhere to the allocated time. Furthermore, the village government skipped several steps of the data accountability process. The village government tends to fund physical programs instead of empowerment programs. The village government could not guarantee the sustainability of development, government, and community empowerment management due to incomplete governance documentation and discontinued government programs.
2. There are internal and external factors that influenced the accountability of village funds management. Internal factors referred to the inadequate quality of village apparatus due to a closed recruitment system. The recruitment system was influenced by political service factors and genealogical factors during the village head election. The external factor referred to inadequate village apparatus empowerment. The empowerment was influenced by the differentiation of empowerment organization and ministry, provincial, and regency supervision. The differentiation of organizational duty referred to various regulations and political service factors during the Regent and DPRD elections.

## Suggestions

To ensure accountability in the management of village funds, it is necessary to:

1. Accountability of village funds management refers to financial, administrative, process, program, social, and sustainability factors. Program accountability should pay attention to aspects of sustainability disregarding leadership changes. Process accountability should pay attention to stakeholder involvement. To ensure accountability, the researchers proposed the following suggestions: (1) the Village Treasurer must obtain technical training related to tax obligations, (2) the Village Treasurer monitor the dynamics of tax regulations; (3) One village apparatus need to be appointed as Tax Treasurer to carry out all village tax obligations; (4) Formulate a simpler tax obligation.
2. It is necessary to supervise village funds management. In addition, it is necessary to improve the quality and integrity of village fund managers. Coordination between sectors – development priorities under the Ministry of Villages, management systems under the Ministry of Home Affairs, and Financial Management under the Ministry of Finance – at the operational level to aid village government officials. Improve the recruitment system and selection system for apparatus – village heads and village apparatus – to obtain qualified human resources.



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