

Logic Model Analysis of Bituo Innovation Program in Cashless Transactions for Local Government Revenues Management in Boalemo Regency, Indonesia

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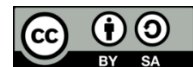
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ABSTRACT

Innovation is an effort to reform the management and administration of local government affairs. Bituo is an innovation in public financial sector of tax and retribution cashless payment in Boalemo Regency Government. This research aims to analyze the Bituo innovation program in managing cashless transactions using a logic model which limited to the dimensions of input, activities and output of innovation program. The research results show that the Bituo program is a form of top-down innovation in the public financial sector due to regulatory direction, the political will of local leaders, government resources supported, private sector partnership, and people literacy. Electronification of local tax and retribution payments made public financial management is more effective, efficient, and reduces the fund leaks potential.

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1. INTRODUCTION

Innovation is a tool, method and approach which is a necessity for every organization that wants to survive and be competitive. Innovation is not only concerned to creating something new, but it is a panacea and solution to every problem [1]. Previously, the public or government sector was a sector that was considered allergic to innovation [2], but the performance of organizations and public services could not survive if they do not innovate [3].

The Indonesian government in order to improve government administration, development and also public service, continuous to encourage improvement through innovation programs, including

innovations that carried out by local governments. Assessment of the innovation performance of local governments in Indonesia can generally be seen from three types of assessments, namely the Local Competitiveness Index (IDSD), Local Innovation Index (IID), and Local Innovation System Radar (R-SIDA) [4].

Boalemo Regency Government is one of the Local Governments that concerned with encouraging local innovation in government administration, development and public services. The issuance of Boalemo Regent Regulation Number 33 of 2021 concerning Local Innovation within the Boalemo Regency Government encourages every work unit organization to produce various innovation programs. This has implications for the

Boalemo Regency Government achievement
Innovation Index Trend as seen in table 1.

Table 1. Boalemo Regency Innovation Index Trend for 2020-2022

Year	Index Score	Category
2020	0	Not Assessable
2021	58.07	Innovative
2022	47.22	Innovative

Source: Indonesian Ministry of Home Affairs, 2020-2023

Even though in 2022 it got decrease, but in the last two years Boalemo Government Regency has been continue to produce innovation programs in various sectors. One of them is the *Bituo Innovation Program* in the financial sector. If we look at the results of the 2022 Local Competitiveness Index (IDSD) survey, Boalemo regency's innovation capability is quite low, with a score of 0.63, above North Gorontalo regency (0.51), and below four other regency/cities in Gorontalo Province. This Innovation Capability describes how far is a local's environment encourages collaboration, connectivity,

creativity, diversity, cross-vision confrontation, and different points of view, as well as how far is local capabilities can transform any idea into new goods and services (National Research and Innovation Agency, 2023)

In the financial sector, the performance of original local government revenue is not satisfactory yet, it could be seen from the low level of local independency ratio, as well as the high dependency on the Balance Fund from the central government as seen on table 2.

Table 2. Fiscal Independence Ratio of Boalemo Regency 2018-2022

Description	Realization (Rp)				
	2018	2019	2020	2021	2022
Local Original Revenue (PAD)	56,019,131,872	70,712,830,834	49,421,585,158	54,704,372,059	52,516,894,036
Balance Fund	670,704,338,538	660.487.881.243	588.161.543.504	606.997.568.765	604.910.279.716
Another Legal Revenues	23,256,720,000	28,491,720,000	37,005,590,000	23,800,723,807	1,500,000,000
Independence Ratio	7.14	8.85	6.47	7.30	7.36

Data source: BPKAD Boalemo Regency, 2023

The average independence ratio for Boalemo Regency in the last five years is 7.42%, it means that more than 92% of development activities and public services depend on central government transfer funds. This low level of original local government revenue can be caused of ineffective exploration and utilization of local potential and ineffective management of local revenue from taxes and retributions. Even though administratively, in the last five years, Boalemo Regency has successfully received the Fair without Exceptions predicate from

the Indonesian Financial Audit Agency from 2018 to 2022.

Management of local taxes and retribution as the source of original local government revenue in Boalemo regency previously has been carried out in cash and in stages. In many cases, this practice often causes irregularities that result in leakage of local budget. To overcome this problem, Financial and Asset Management Agency of Boalemo Regency Government developed the "*Bituo*" innovation program which is an acronym for "Boalemo Implementation of cashless Transactions". It is a elektronification

or transform the cash to cashless transaction system. This program is expected to increase the effectiveness and efficiency of local government budget use, as well as to reduce the potential for corruption in Boalemo Regency Government [5] so that it can ultimately increase the original local government revenues.

Electronification of local government transactions is a concerned and integrated effort to shift cash to cashless payment in order to increase the accountability and transparency in local government financial management [6]. This program is in line with the Circular of the Minister of Home Affairs No.910/1867/SJ on 17 April 2017 concerning the Implementation of cashless transactions of local governments, as well as Government Regulation No.12/2019 concerning the local government financial management, while on articles 222 about the obligation of the local government to implement an electronic-based government system in the field of local government financial management.

The role shift of currency as a tool of cash transactions has changed to cashless transactions, which has proven to be more efficient and economical [7], as well as effective substitutes. [8].the implementation of cashless transactions makes local government financial performance much better, both in aspect of the local government dependency ratio and the degree of fiscal decentralization ratio [9].

Innovation is the process where the ideas about the products, process and new services (better) are developed and commercialized [10]. In the public sector, Innovation is defined as a change in policy or management practice that leads to long-term improvements on the level of service or quantity or quality of an organization's output [11]. So in the context of Bituo Innovation , it is a form of change in management practices, which is related to product innovation, service, process and business model innovation which has implications for organizational , brand and communication changes [12]. The output of innovation is that it will be immediately felt, visible and proven by service users, as well as providing impacts,

benefits and expectations of change that are obtained/accepted by service users [13].

This research aims to analyze the development and implementation model of the Bituo innovation program using a logic model . Because this model is generally used to clarify the assumptions of public sector programs and non-profit organizations, and is used to identify important variables related to a program design, the role played by each variable, and the assumption relationships between variables [14]. Poister (2003) identified 4 main components of the logic model, namely resources, which in this research are called input dimensions, activity programs, output and impact. However, this research is limited to innovation outcomes and not describes the implications of innovation programs.

2. METHODS

Research on logic model analysis of the bituo innovation program on local government revenue management in Boalemo Regency is the early research that tries to identify and analyze the relationship between components of the program. For this reason, this research uses descriptive research with a qualitative research design.

The research was carried out by conducting field observations, in-depth interviews toward parties who related to innovation idea developers, product developers, managers and users, both internal and external to the government, as well as studying a number of relevant documents. The unit of analysis for this research is innovation programs related to institutional, organizational and individual performance. Technically, the research data was analyzed trough qualitative descriptive using an interactive analysis model, those are data display, data condensation, and conclusion/verification [15]. Meanwhile, theoretically, the results of this research were analyzed using three stages of the logical model, namely input, process and output. The analysis of the income and the outcome in short-term, middle and the long-term has not been analyzed in this study.

3. RESULTS AND DISCUSSION

The Bituo innovation program is a transitional of cash to cashless payment, and its managed through the *Bituo information system*. This research aims to analyze the Bituo innovation program using a logical model that explains the interrelationship between input, process and output components. The Logic model is a model that underlies program design, which shows how various components interact, the goods or services produced, and how these components obtain the desired results or achieve the targeted [14].

3.1 Innovation Program Input

Innovation program inputs are resources and tools that support innovation program processes or activities. In the public sector, the input needed for the development and implementation of an innovation is not only the availability of resources, but also supporting tools such as regulations that cover the innovation program.

The results of research toward Bituo innovation program in managing cashless local financial transactions show the results as shown in the following table.

Table 3. Resume of Research Findings on Innovation Program Inputs

Aspect	Research Findings
Regulations	- Bituo Innovation Program was born from regulations or policies regarding the electrification of local government transactions as well as local innovation policies from the central and local governments.
Leadership	- Leadership at every level (local government, organization, organizational unit) determines the success of Bituo's innovation program implementation, especially political will to the regions.
Resource	- The availability and adequacy of human resources, budget, and information technology infrastructure determine the effectiveness of the development and management of the Bituo innovation program. - Local government has limited budgets, information technology literacy and cashless transactions from the community and technological infrastructure that is not yet available in all regions.
Partner	- Development of the Bituo Application and cashless transactions, the Local Government is collaborating with the Information Systems Development Company, Provider Company of QRIS (Quick Response Code Indonesian Standard) Payment

Source: Research Results, 2023

The table above shows that there are 4 (four) main inputs aspects that support the development and implementation of Bituo Innovation, namely the availability of regulations that underline and support the innovation program, *political will* from local heads, availability of resources in the region and local government agency, as well as partner support. The unavailability of one of these four aspects will disrupt the optimization of development and implementation of the Bituo innovation program.

Bituo Innovation Program is an innovation program in the public finance sector, one of them is stimulating by regulations. Both regulations relating to the electrification of financial transactions, and

local innovation policy. Some of these regulations include:

1. Circular Letter of the Minister of Home Affairs No.910/1867/SJ of 2017 concerning Implementation of cashless Transactions in Regency/City Local Governments.
2. Government Regulation (PP) No.12/2019 concerning Local Financial Management, where Article 222 contains the obligation of the Local Government to implement an electronic-based government system in the field of local financial management.

3. Boalemo Regent Regulation Number 33 of 2021 concerning Local Government Innovation within the Boalemo Regency Government.
4. Regent Regulation Number 1 of 2022 concerning Implementation of electronification of local government transactions.

At the local level, the political will and leadership of local heads are also very determining. Local heads who have vision, policies and actions can encourage local innovation contribute significantly to the success of the development and implementation of innovation programs. The issuance of policies regarding the electronification of local government financial transactions and local government innovation policies is an illustration of the existence of good political will from local heads in encouraging innovation. However, innovation in the field of information technology requires supporting capacity, especially adequate information technology infrastructure.

At the level of local apparatus organizations as the developer and manager of Bituo innovation programs, require the availability and adequacy of human resources and budgets. Due to the limitation of human resources in developing information systems, the local government is collaborating with the "Bituo" information system development company, also with the QRIS service provider company. However, the program's innovation capacity is adjusted to the budget capabilities of the local government.

3.2 Innovation Program Activities

The process dimension relates to the activities of the innovation program. In the context of the *Bituo Innovation program*, there are two main activities as the focus of research, namely cashless financial transaction activities, and management or services for these transaction processes through the Bituo information system.

Research results on Bituo Innovation program activities described in the research findings table as follows.

Table 4. Resume of Research Results on Bituo Innovation Program Activities

Aspect	Research Findings
Financial Transactions	<ul style="list-style-type: none"> - Tax and retribution payment are carried out cashless via the QRIS (Quick Response Code Indonesian Standard) payment tool which is integrated with billing. - Generally, the payment made by local government agents such as other local government organizational units, village governments, and others because there are low number of people who use cashless payment devices.
Transaction Management based on Information System	<ul style="list-style-type: none"> - Management and services for cashless transactions in tax and retribution payment are carried out through the Bituo Application which is integrated with parties related to tax and retribution payment. - The management of cashless transactions has been optimal for tax transactions by using the Qris facility, while the payment of retribution and the use of other payment methods has not been effective because the Information System features are still limited and Bituo information system are not integrated yet with Banking Information system on a host to host basis.

Source: Research Results, 2023

Bituo Innovation, local tax and retribution payment transactions in Boalemo Regency are carried out cashless via the QRIS payment tool. Qris has been integrated and printed automatically on payment billing, making payments easier. This payment can be

access by every taxpayer and retributor. Unfortunately, the majority of people do not have cashless payment devices such as mobile banking, OVO, Dana and others, and the low level of public literacy about electronification

is an obstacle to cashless payment in Boalemo Regency.

To overcome this problem, payments that generally made by local government agents related to tax and retribution payment, such as other local apparatus organizations, village governments, notaries, national land agencies and others. The way it works is the public pays in cash, then by government agents paid cashless through the Qris facility. Meanwhile, payments via other cashless payment tools such as bank transfers, cash deposits at banks and others are not automatically detected in local financial reporting, so they require special intervention from the system administrator. This problem is caused by the feature of Bituo Information System which is not yet host to host with Bank Information system. Another obstacle is the information technology infrastructure, such as the bad internet network in a number of areas in Boalemo Regency, which disrupts the service process.

Bituo Innovation Program, management of cashless transactions for local tax and retribution payments is carried out centrally on the web-based Bituo application. This application has been developed to be integrated with parties related to the payment of taxes and retribution, making process transactions easier, reporting and its control. Unfortunately, the features in the new Bituo

application are only sufficient for taxes payment, and are limited for retribution payment. The Bituo Application's feature is not complete yet caused limited of local Government Budget. This is acceptable because the low of original local government revenue.

Original local government revenue is currently under 8% of the total Local Government Revenue and Expenditure Budget. This condition illustrates the region's ability to finance its local affairs, including the development of local innovations. To get around this problem, the development of the Bituo Application is carried out continuously. However, it is important for the Boalemo regency Government to develop a Blue Print for the development of the Bituo information system or application, so it will provide direction and guidance for gradually and sustainable development.

3.3 Innovation Program Output

Output dimension is the output resulting from the "Bituo" innovation program. The results of this research found three outcomes resulting from the Bituo innovation program, namely effectiveness, efficiency and prevention of corruption. A description of the research output is shown in the following table.

Table 5. Summary of Research Findings on the Outcomes of the Bituo Innovation Program

Aspect	Research Findings
Effectiveness	Bituo application produces financial reporting and effective monitoring of the progress of tax and retribution payments due to integrated programs and <i>real-time information</i>
Efficiency	Bituo application makes the tax collection or payment transaction process more efficient in terms of time, cost and energy.
Corruption Prevention	Bituo application shortens the tax and retribution payment transaction process, so that it will reduce the potential for budget leaks

Source: Research Results, 2023

The results of the research above show that the *Bituo Innovation program* can increase the effectiveness of financial reporting, as well as monitoring the progress of tax and retribution payment. Integrated and *real time information* means that the progress of tax and retribution payment reporting can be checked it's progress any

time. Real time and accurate reporting makes evaluation and control of parties related to the payment of taxes and retribution more effective.

Transaction processes that carried out by online and cashless make tax and retribution collection or payment transaction activities more efficient, both in terms of costs,

energy and time. Previously, tax and retribution collection activities were carried out directly by personnel who assigned to each region to carry out collection. The consequence is that apart from being risky on the road, it is also inefficient in terms of time, energy and costs.

With a cashless transaction system, the tax and retribution payment transaction process is more practical and directly, thereby reducing the potential for leakage of fund. However, the using of Bituo program is not carried out directly by the community in paying taxes and retribution, but it carried out through technical officers on the field, still has the potential for budget leaks in the field.

Discussion

Innovation in the public sector has its own challenges, but it is a unavoidable demands. Changes and improvements on management policies and management practices are a pattern that must be developed to improve the quality of services in the public sector [11]. The goal of innovation is to produce something new, but can be implemented, and provides benefits [3].

Bituo is a public financial sector innovation program model that developed by the Boalemo Regency Government through the Local Financial and Asset Management Agency. This innovation program presents a

new system of service and management of local tax and retribution payment transactions, namely electronic- based transactions and transaction management.

Choosing *Bituo* as the name of the innovation, apart from having the acronym Boalemo Implementation of cashless Transactions, it also uses a term from the local language which has the meaning of an heirloom 'keris' object, or is associated with one of the main cashless transaction tools used, namely Qris. The use of local languages is very good for adapting and socializing *Bituo* innovation programs to local communities.

The aims of this research is to analyze *Bituo* innovation program by using a logical model to identify components that are interconnected with each other, both aspects of innovation program input, innovation program activities, and innovation program output. The results of the analysis show the results as seen in Figure 1.

Innovation in the public sector has different characteristics from innovation in the private sector. Sangkala (2014) stated that there are five main innovation strategies in the government sector, namely integrated services, decentralization of service delivery and monitoring, use of cooperation, citizen involvement, and the use of communication technology and information.

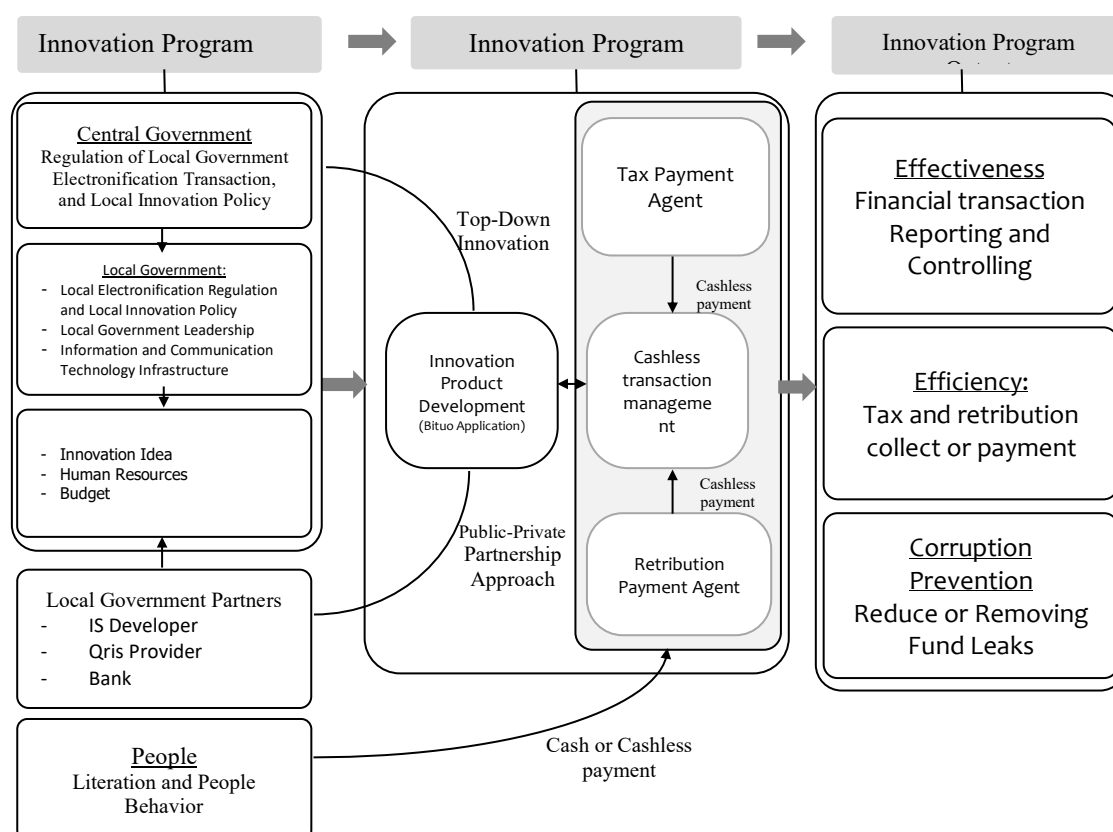


Figure 1. Logic Model of the *Bituo Innovation System* in Managing Local Revenue Transactions in Boalemo Regency

Bituo innovation program is relevant to all of these strategies, including service integration, decentralization of service delivery and monitoring, use of collaboration, people involvement, and use of information technology. However, the essence of the Bituo innovation program is the use of information technology in financial transaction or electronification. This innovation is relevant to *the theory of technological determinism* which emphasizes that every latest discovery in information technology will be adopted by public administration if it has a positive impact [16]. Bituo's innovation has an impact on integration, resulting in more effective and efficient management and service processes.

However, public sector financial innovation is not easy and dynamic, because it requires a legal protection. Likewise, the Bituo Innovation program began with regulations from the central to local governments regarding the electronification of local government transactions, and regulations regarding local government

innovation. For this reason, innovation in the public finance sector tends to use the top-down approach. Top-down innovation is an implementation process starting from the central government in the form of regulatory direction in implementing new financial management techniques at lower levels of government [17]. Regulations in the public sector are very important as a legal aspect and legitimacy for a program or task in the government bureaucracy (Albow, 2007; Muhammad, 2019).

Regulations are only a legal protection. The main driver of innovation in the regions is *the political will* and the leadership role of local heads (Muhammad, 2023). Regent who has relevant visions and policies and support local innovation that make it easier for the innovation process to be implemented. Policies regarding the electronification of local financial transactions and policies regarding local innovation are a portrait of the political will of the regent that encourages Bituo innovation. Moreover, transformational leadership is more relevant

with this context, that is rational leadership and able to stimulate change, will encourage the dynamization of innovation practices in the local government.

However, local innovation capacity also requires adequate resource support. In the context of innovation in the field of information technology, it requires human resources who are technologically literate, an adequate budget for developing information systems, and the supporting capacity of information technology infrastructure. On *Bituo* innovation program, local governments have human resources that are only capable of managing and using systems, and are incapable of developing information systems. So, the solution is to build cooperation with third parties, such as information systems development companies, or companies providing Cashless transaction services.

Public-Private Partnership pattern is a solution to anticipate the shortage of human resources owned by the government. In this pattern of cooperation, it is important for the government not only to use third party products or services, but also to utilize partnerships for the transfer of knowledge and technology, so it is necessary to create learning organizations in learning how partners work, forming matrix teams, and gaining networks and work culture [3].

In addition, people support is very important in the implementation of *Bituo* Innovation program. The knowledge and behavior of the majority of people who have not yet switched to cashless payment system will be an obstacle for local governments. For this reason, socialization and development of people literacy regarding the using of cashless transaction systems is needed. By switching people to use cashless transaction system, it is hoped that local financial management will become more effective, efficient and can reduce budget leaks. In the end, local governments will be able to increase their original local government revenue as one of

the main goals of local autonomy policy in Indonesia.

Research Limitations

- a. *Bituo* innovation program in Boalemo district local revenue management with the new logic model is limited to the input, output and output components, and has not measured the impact of the program, both the impact on local government financial performance and the impact on society.
- b. This research has only identified components and qualitatively explained their relationships with each other in the *Bituo* innovation program, but has not tested the significance of the relationships and influences between variables.

4. CONCLUSION

Innovation in the public financial sector is tending to *top-down*, that is, stimulated by hierarchical regulations from central to local government. Accelerating local government innovation will be achieved if supported by the *political will* and transformational local leadership. Meanwhile, the capacity and effectiveness of implementing innovation is influenced by the quality of local government human resources, the availability of sufficient budgets, adequate information technology infrastructure, and public literacy regarding the use of information technology.

Bituo Innovation Program makes services in tax and retribution payment for people getting easier. This program also makes financial management more effective and efficient, and reduces budget leaks. With an effective, efficient process and no budget leaks, it contributes to increase original local government revenue and local independence.

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