



IMPLEMENTATION OF ELECTRONIC BUDGET POLICY IN THE ARRANGEMENT OF REGIONAL REVENUE AND EXPENDITURE BUDGETS IN JAKARTA INDONESIA

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Abstract - In order to realize good governance, the government of DKI Jakarta have implemented e-budgeting system since 2013, which is a follow-up on the implementation of e-Government that aims to create a clean government, transparent, accountable, free from corruption and collusion against the budget of the DKI Jakarta Provincial Government in the future. This policy is regulated through the Regulation of the Governor of DKI Jakarta Province, Number 145 of 2013 concerning the Preparation of the Draft Regional Revenue and Expenditure Budget / Revised Regional Revenue and Expenditure Budget through Electronic Budgeting. e-budgeting policy implementation model that can create a clean, transparent, accountable government, free from corruption and collusion.

This research uses data analysis technique of Interactive Analysis Model namely analysis method used to analyze data obtained in the field and reciprocal moves continuously throughout the study. In its implementation, the method used is to combine interactively and circularly between data collection, data condensation, data display, and then draw conclusions and verification. Budgeting is a model that can prevent the emergence of constraining factors, especially the "conflict interest" of the actors involved, and allows the public to participate in the budget formulation process, thereby creating transparency and accountability. So transparency in the process of preparing the APBD through e-Budgeting must open up access for the public to participate in the APBD preparation process.

Keywords: policy implementation, electronic budgeting, revenue budget and regional expenditure.

I. INTRODUCTION

The concept of good governance emphasizes the importance of equality of relationship among state institutions, market and public. In the good governance, not only the government that takes its role in managing the government but as well as the society and private sector. This can be implemented if the society and private sector are empowered, thus they can manage programs and projects better than if it were managed by the government. In this context, the government is seen as the "enzyme of growth", and community organizations and the private sector as the "engine of growth". One part of e-government is the e-Budgeting policy as a means to improve the quality of public services, increase transparency, streamline administrative costs, and simultaneously empower the parties involved as users in the use of e-Budgeting, so as to create an accountable government in the implementation of budget and avoid KKN, both in the executive and legislative branches. E-Budgeting is a financial system that is stored online with the aim of transparency for all parties. This system is applied as a documentation of budget preparation in an area. Everyone can access budget data compiled by a local government that it is expected that it can prevent attempts to embezzle funds or fraud from the bureaucracy. There are several advantages of e-budgeting compared to conventional financial documentation, namely: (1) preventing acts of corruption through efforts to prevent manipulation of financial data; (2) there is a principle of public transparency; and (3) efficiency in financial data collection, because it uses an integrated system and network.

To realize good governance, the DKI Jakarta Regional Government has implemented an e-Budgeting system since 2013, which is a follow-up to the implementation of Presidential Instruction Number 3 of 2003 concerning the National Policy and Strategy for the Development of e-Government, which aims to create a clean, transparent, and clean government. accountable, free from corruption and collusion in the future budget of the DKI Jakarta Provincial Government. This policy is regulated through the Regulation of the Governor of DKI Jakarta Province, Number 145 of 2013 concerning the Preparation of the Draft Regional Revenue and Expenditure Budget / Revised Regional Revenue and Expenditure Budget through Electronic Budgeting.

However, there are still a number of normative problems, namely the absence of a common vision of the

stakeholders in implementing the Governor Regulation, which can be seen from the still occurring "disputes" between the executive and the legislature in the implementation process. Also, there is still a contradiction (theoretical gap) between what is explained theoretically about the importance of accountability and transparency in the management of state and regional finances on the one hand, and theoretical understanding of information and communication technology on the other. Ideally, management in an organization should not only have management skills, namely communication skills and problem-solving skills, but also management knowledge, namely computer literacy and information understanding. Through a theoretical understanding of computers and information, the management of public organizations can implement the theoretical conception of accountability and transparency of financial management into a computer-based information system, which includes the form of electronic budgeting (e-Budgeting).

The impact of this gap in understanding at the theoretical level is the low level of use of computer-based information systems in regional financial management. To date, only a few regions have implemented e-Budgeting in their APBD planning, including: DKI Jakarta, Bandung City, and Surabaya City. The problem that arises is how the implementation and role of actors, models in the implementation of e-Budgeting, and the existing mechanisms are not directly proportional to the demands of the community.

II. RESEARCH METHOD

This research is a qualitative research that studies the phenomenon of process in the implementation of e-budgeting in the Special Region of Jakarta Capital City Government. Through the use of qualitative approach, it would enable the birth of research communication with the subject of study and the presence of mutual understanding on the phenomenon studied either by the studied or the researcher. Data collection technique used in this research is interview to the Head of City Development Planning Agency (Bappeko), Chair of the Executive Budget Committee and Chair of the DPRD Budget Committee, Chair of the DPRD Budget Commission, and Chair of the e-Budgeting Implementation Team. The method of analysis uses data collection, data condensation, data display therefore the research will be precise and directed.

III. RESEARCH RESULTS

Along with changes in the environment and technological developments, people's needs are also increasing, giving rise to various new demands. In an effort to meet the needs of the community, the government is required to be more responsive and transparent in providing services to the community. In realizing this, it is necessary to implement e-Government or electronic-based government in the process of state administration. E-Government is also closely related to the achievement of the principles of good governance in the governance of a country. The government will be more transparent and accountable, which in turn would increase the legitimacy of the government in society.

The phenomena of globalization and modernization, which are accompanied by the increasing demands of society, have made the government must be able to adapt to the internal and external environment to respond to the demands of society effectively and efficiently. However, in reality, fulfilling public demands still faces many problems, especially in local governments. Based on data from the Indonesian Ombudsman, the trend of public complaints over the last three years (2015-2017) shows that the most reported agencies are the Regional Government (42%) (RI Ombudsman, 2017). This is partly due to the lack of transparency in the process of government administration and distribution of public services in the regions, thus creating many opportunities for corruption.

Corruption acts committed by government officials in the regions are still high, which is based on data from the Ministry of Home Affairs, as of December 2015 there were 343 regional heads who had legal cases both at the prosecutor's office, the police, and the Corruption Eradication Commission (KPK). Mostly because it is involved in regional financial management problems. This is supported by data presented by the Indonesia Corruption Watch (ICW) that there are 96 corruption cases in the regional financial sector. The problems in regional finance generally lie in the time-consuming budgeting process, easy diversion due to non-standardized unit price of spending items, the occurrence of budget maximizing which in turn may lead to inefficiency, non-transparent budgeting processes and lack of clarity in details of funds, the recap budget per expenditure account is not real time, as well as problems that arise as a result of relying on face-to-face meetings such as the

Executive Budget Team which still pose difficulty in controlling the meeting and does not master the details of proposals from the Regional Apparatus Organization (OPD) or previously called the Unit Regional Apparatus Work (SKPD), especially when the relevant OPD does not attend the meeting thus the financial data is not comprehensive in budget discussions with the legislature.

These various problems encourage local governments to make innovations in an effort to create professional public services. One form of local government service innovation is the electronic budgeting system or e-Budgeting in DKI Jakarta Province. The DKI Jakarta Provincial Government initiated the implementation of e-Budgeting in 2013 through Governor Regulation Number 145 of 2013 concerning the Preparation of RAPBD / APBDP which was inaugurated by Jakarta Governor Joko Widodo and Deputy Governor Basuki Tjahaja Purnama as well as the Financial and Development Supervisory Agency (BPKP) and the Audit Board Finance (BPK) in 2012. The DKI Jakarta Provincial Government previously studied this system from the City of Surabaya which has successfully implemented e-Budgeting.

The application of this system is claimed to be able to prevent 'stealth' budgets and inefficiencies of regional budgets, as evidenced by the success of this system in detecting stealth funds and preventing corruption in the planning of the 2015 DKI RAPBD budget of Rp. 12.1 trillion. This system can also shorten the budget drafting process because it is done electronically, thereby overcoming problems that occur in manual budgeting which are still being carried out by face-to-face meetings. E-budgeting is also seen as a form of accountability and transparency of local governments in managing finances.

Even so, various problems are still found in the application of e-Budgeting in DKI Jakarta Province. In general, these problems are related to technology, commitment to regional apparatus, and the existence of weaknesses in the system. The technology problem lies in the difficulty of connecting to servers and the constraints of internet networks, such as in Kepulauan Seribu. This problem is one of the complaints by the Pulau Pari Village in Pulau Seribu Administrative District.

The difficulty of connecting to this server hinders the data input process for e-Budgeting, which if left unchecked will disrupt the budgeting process through e-Budgeting. The solution is to implement a bandwidth management system which is a method of controlling traffic and packets on the network so that bandwidth is more optimal and network performance is more secure (Adhi, et. Al, 2010). This system is usually used by an institution to regulate bandwidth thus there is equal distribution of bandwidth usage. That way, the internet connection will be more stable.

Another solution is to implement a High Availability (HA) system, which is the quality of a system or component that ensures a high level of operational performance for a certain period of time; therefore, the server does not overload when accessed simultaneously with the other five administrative areas. In addition, the DKI Jakarta e-Budgeting website needs to be designed to be user-friendly, making it easier for the public to access the required information.

Apart from problems in technology, there are also problems related to the commitment of the regional apparatus in DKI Jakarta Province in implementing this system. In fact, the commitment of the regional apparatus is very important in implementing e-Government which is essentially top-down in nature. If the government does not have a commitment, then the implementation of e-Government will not be implemented. At the beginning of his idea, the application of this system is widely opposed by politicians who felt 'disturbed'. This is evident from the rejection of 8 out of 9 factions in the DKI Jakarta DPRD, which state that they prefer to reuse the 2014 APBD budget ceiling for the 2015 APBD. This form of rejection is also shown by not recognizing the e-Budgeting version of the 2017 DKI Jakarta APBD. The only faction in the DKI DPRD that agrees with the system is the Nasdem Party Faction.

After this system was officially implemented, problems of commitment also persisted, especially when there was a change of leadership. The people of DKI Jakarta have recently been shocked by the existence of a number of budgets in the 2018 Jakarta RAPBD that do not specify their needs. The DKI Jakarta Provincial Government, through the Public Housing and City Settlement Service, has budgeted a land acquisition cost of RP 798.1 billion, however it did not explain the details of the location of the land to be purchased. This shows that there are still problems in the commitment of the DKI Jakarta Provincial apparatus to seriously implement the e-Budgeting system by continuing the program from the previous leadership.

Efforts to overcome these problems include increasing affective commitment, continuous

commitment, and normative commitment (Meyer and Allen, 1991). Affective commitment will increase if employees have high interpersonal trust in the organization. High interpersonal trust can be obtained if the leader involves a lot of his employees in planning organizational development, empowering employees, and receiving feedback from employees who are considered capable of increasing employee satisfaction. This in turn will have an impact on increasing employee commitment to be willing to carry out organizational programs seriously. Meanwhile, continuity commitment can be increased by improving the employee rewards system so that the employees are more committed to running the programs run by the organization. Rewards are not only in the form of incentives, but can also be in the form of appreciation from the leadership for the work achieved by employees. Finally, normative commitment can be increased by instilling confidence in employees that the organization expects employee loyalty. Thus, employees will show a high normative commitment to the organization (Allen and Meyer, 1990). Apart from these two problems, there are also problems that come from the internal e-Budgeting system itself. One of them is that it is still possible to mark-up the budget. In e-Budgeting, OPD is required to enter the unit price in the budget. This has become a gap for DPOs to mark-up their budgets.

The solution is to check or search carefully the details of the budget. It is also necessary to check the draft budget by employees with high integrity and commitment to seriously support this system. Local governments also need to take firm action against OPD who are proven to have marked-up their budgets in order to have a deterrent effect.

Another problem is the inability of e-Budgeting to contain all activities programmed by the DKI Jakarta Provincial Government. This is because not all activities can be measured quantitatively. System improvements need to be made so that e-Budgeting is more flexible in loading activities that cannot be standardized. This system improvement can be done by adding special options for these activities.

The electronic budgeting system (e-Budgeting) is indeed able to solve the problems that exist in the manual budgeting system. However, that does not mean that with the implementation of e-Budgeting, the budget planning process is free from problems. Commitment and supervision of the regional apparatus is needed to maintain the implementation of this system so that it runs as intended. The pattern of relations between the DKI Jakarta Provincial government and the DPRD on the issue of the 2017 DKI Jakarta Regional Expenditure Budget Draft (RAPBD) is decided based on the Regional Regulation on APBD which proposes two important aspects, namely first, the planning mechanism for the discussion of the Provincial APBD draft. DKI Jakarta and the two patterns of relations that occur between the Provincial Government and DPRD at the stages of formulating General Budget (KUA) policies and the Temporary Budget (PPAS) Priority therefore in formulating APBD policies and remembering that the stages carried out are part of a series of processes APBD policy formulation.

Basically, the discussion of the DKI Jakarta Province Regional Budget (APBD) for Fiscal Year 2017 refers to the discussion of the Draft Regional Regulation in general, as stipulated in DPRD Decree Number 08DPRD / X / 2014 concerning Stipulation of the Rules of Procedure for the Regional Representative Council of the DKI Jakarta Province. From all the stages, it can be seen that Stage III is a very crucial stage, because of the pattern of relationships that will occur in a series of processes that involve determining and crossing the numbers in the RKA-PPAS that are proposed for discussion at the plenary level of the Regional People's Representative Council. (DPRD). Level III discussion is a series of processes in which determining the sources of regional budget allocations and supporting the work program of each SKPD or activities to be implemented in 2017.

After signing the joint agreement between the Provincial Government (Pemkab) and the Regional People's Representative Council (DPRD) on the Draft Regional Budget (RAPBD), the RAPBD was then submitted to the Governor for evaluation. Based on this evaluation, the TAPD and the DPRD Budget Agency made improvements. The existence of a governor's evaluation of the RAPBD, for DKI Jakarta Province which was late in preparing its APBD, made it even late in its stipulation.

Political dynamics is inseparable from the APBD preparation process. In the process of preparing the 2014 APBD, it was strongly influenced by these political dynamics, namely at the time of discussion of the 2017 DKI Jakarta Provincial Budget at DPRD, new members of the legislature were just inaugurated and there will be a democratic party at the 2017 simultaneous regional elections. There are concerns from some DPRD members from political parties. those who do not carry the incumbent if the RAPBD is stipulated before the election date, the APBD funds are used by the incumbent for

political activities. This resulted in the plenary session which was held to always have differences of opinion resulting in the failure of the signing and collective agreement due to the lack of a quorum of DPRD members.

In connection with the description of the 2017 DKI Jakarta Provincial Raperda Draft, in the process of compiling the KUA and PPAS proposed by the executive to be discussed and stipulated as the 2017 Regional Budget Draft Regional Budget, received a negative response from members of the DKI Jakarta Provincial DPRD. This is because the KUA and PPAS proposed by the executive have not reflected the side of the community. Therefore, the DPRD believes that the KUA and PPAS still need to be improved to become the Regional Budget Draft Regional Budget. In addition, budget formulation has not followed the principles, main function of the budget and its paradigm therefore the budget prepared by the regional government has not shown siding with the public and regional interests. In essence, the meaning of budget can be seen through at least two approaches. First, etymologically the budget means estimating or approximating or estimating. Second, in a dynamic sense, what is meant by budget is: (1) A financial plan that translates the use of available resources to meet the aspirations of the community towards the creation of a better life for the people in the future, (2) Regional government financial plans to develop public community life which of course is increasingly developing and dynamic which is reflected in activities to encourage the people to fulfill their obligations as citizens, (3) The process of determining the amount of allocation of economic resources for each program and activity in the form of money, (4) Every budget preparation and management areas that are oriented towards the achievement of results or performance are called performance budgets. Performance must reflect the effectiveness and efficiency of public services, which means that it is oriented to the public interest.

Based on this, it further strengthens the argument and problem that in the preparation of the 2014 budget in the DKI Jakarta Province for the 2017 fiscal year it has not been oriented towards improving performance and services. Things that are marked by the poor pattern of interaction between the regional government and the DPRD in responding to all the needs of the community are caused by the orientation of budget preparation which is more focused on activities that generate profits for the head of the work unit of the regional apparatus as well as other bureaucratic instruments. With various logical considerations and realities of the budget formulation carried out by the Provincial Government of DKI Jakarta in 2017 and on the basis of various development proposals, the results of the council recess were not accommodated, causing budget discussions to be constrained. The DPRD as the guardian of the regional budget said that in terms of transparency in budget formulation, the government was not yet fully open, therefore the public and even members of the council also had difficulty accessing the budget formulation process.

In addition, the public accountability for the use of the budget by the Governor of DKI Jakarta at the beginning of the plenary session has not shown a good level of accountability. The problem of conflicting perceptions related to the authority between the DKI Jakarta Provincial government and the DPRD Budget Agency (Banggar), in the next development, a convention can occur based on the distrust of each party. The pattern of contradicting perceptions between the Provincial Government of DKI Jakarta and the DPRD Budget Agency (Banggar) is related to the authority to review RKA-SKPD. The conflict of interest between the two institutions will sharpen differences in the authority to cross the budgets contained in the 2017 DKI Jakarta Regional Expenditure Budget Plan (RAPBD).

Thus, the authority of the Budget Agency (Banggar) of the Regional Representative Council (DPRD) of DKI Jakarta Province in analyzing the Draft APBD for the 2017 Fiscal Year. The authority to touch on the General Budget Plan (KUA) as well as the Temporary Budget Priority and Platform (PPAS) which are the stages a description of the shopping details. In the budget expenditure crossing stage, the pattern of relations between the Provincial Government and DPRD must be based on the perception that the budgeting formulation is carried out jointly to reach a comprehensive agreement. Therefore the Budget Allocation agreed upon in SKPD work programs must be able to be accounted for, not only from the KUA-PPAS in accordance with the proposed program but the supervision of the authority of DPRD and the Regency Government must also avoid apparatus spending which is entrusted to the APBD Posture.

The context of power is not only limited to normative political authority, but can be related to the human resources (HR) owned by the DPRD, both the DPRD's ability to capture the aspirations of the public and actors conducting APBD discussions as well as the ability to extract data / information and people's problems. comprehensively. Based on the discussion of the research results above, the

researcher describes that the process of formulating the DKI Jakarta Provincial APBD for the 2017 Fiscal Year, the mechanism for discussing KUA-PPAS and RAPBD until the final stage produces Budget policy products with an interaction pattern can be described as follows:

In the process of formulating the KUA-PPAS for the DKI Jakarta Province for the 2017 fiscal year which was carried out by the Provincial Government and DPRD and an agreement to discuss the Budget Agency (Banggar) through a DPRD commission session. Therefore, the process of determining the budget goes through the stages that must be passed beforehand, the SKPD Kerja Program and the details are then decided to become the 2017 APBD policy. The domination pattern of Provincial Government actors along with all SKPD elements is evident due to the power factor inherent in government institutions. Provinces that have the authority to compile programs based on the vision and mission of the DKI Jakarta Provincial government. The interaction pattern of accommodation and compromise still occurs in each actor who carries out the negotiation process because of the relationship pattern of strengths and weaknesses that exist in each political actor in the 2017 APBD discussion.

In the formulation of the 2017 DKI Jakarta Provincial APBD, there is a symptom of domination of power by the DPRD in the process of drafting and discussing the Regional Expenditure Budget Draft (RAPBD), so at this stage there are two forces that form the pattern of interactions built into institutional institutions when discussing the General Budget Policy. (KUA) and Priority and Temporary Platform (PPAS). Based on the above explanation, it can be explained that the paradigm in the discussion of the DKI Jakarta Provincial RAPBD for Fiscal Year 2017 can be reviewed from the perspective of the power and resource dependency approach that the interaction pattern between the Provincial government and DPRD can be described through several aspects, namely:

1) Legislative Interaction Patterns in the discussion of APBD for Fiscal Year 2017 which are owned especially by the Budget Agency (Banggar) regarding the limited data / information and capacity in understanding regional budget preparation comprehensively, even the dominance of regional executives is getting stronger.

The pattern of executive interaction that takes place tends to be carried out cooperatively, namely all elements conveyed, both opinions and suggestions from the Legislature in the formulation of the KUA-PPAS with the aim of maintaining the stability of the running regional government. Meanwhile, the pattern of interaction carried out by the DPRD tends to be coercive accommodation, namely the effort to overcome conflicts with the Provincial Government due to the effort of the element of coercion, because the DPRD's interaction pattern is in a stronger power compared to the Provincial Government. Basically, the DPRD's tendency to accept the KU-PPAS draft drafted by the DKI Jakarta Provincial Government is not because the DPRD's authority is weaker than the Regional Government, but because of the DPRD's inability to use its authority maximally and proportionally. Therefore, the DPRD's inability to use its authority is due to limited human resources (HR) in understanding information and policy data on community needs in its constituent areas. On the other hand, in the discussion of the 2017 DKI Jakarta Regional Budget, there were dynamics of institutional groups in decision making, so the researcher considered that the ability to foster good and harmonious cooperation between sectors was not maximized in carrying out their duties and responsibilities. Therefore, the patterns of interaction that occur do not reflect putting aside personal or group interests in formulating work programs that are oriented towards the wider community.

IV. CONCLUSION

This study found that in the implementation stage of e-Budgeting there is an integration between planning and budgeting, because there was an activity called e-Musren (Planning Consultation) electronically starting from the RW Rembug and continued with the preparation of a work plan (Renja), and the preparation of the RKPD. This activity is continued with e-Budgeting, which consists of the preparation of KUA / PPAS, RKA, RAPBD up to the stipulation of the APBD. The study also describes the e-Budgeting policy implementation model as a model that can prevent the emergence of inhibiting factors, especially the "conflict interest" of the actors involved, and enable the public to participate in the budget formulation process, thereby creating transparency and accountability.

In order for this model to prevent budget mark-ups and provide easy access for all parties with an interest in the budget formulation process, continuous socialization is needed regarding the budgeting process using e-Budgeting, especially if there is a change in DPRD members, therefore mutual commitment can be

built in the use of e-Budgeting.

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