

REFERENCES

- Agrawal, A., Brit, C. & Kanel, K., 1999. *Decentralisation in Nepal: A Comparative Analysis*. Oakland CA: Institute for Contemporary Studies Press.
- Alesina, A., Hausmann, R., Hommes, R. & Stein, E., 1999. *Budget Institutions and Fiscal Performance in Latin America*. Washington DC: OCE Working Paper 394, Inter-American Development Bank.
- Alexander, J., 1999. A New Ethics of the Budgetary Process. *Administration & Society*, 31(4), pp. 541-565.
- Allen, R. & Tommasi, D., 2001. *Managing Public Expenditure*. Paris: OECD.
- Armenia, T. G., 2013. *2011-2013 Medium-Term Public Expenditure Framework*. [Online] Available at: <http://www.gov.am/files/docs/706.pdf> [Accessed 07 July 2013].
- Bahl, R. W. & Linn, J. F., 1992. *Urban Public Finance in Developing Countries*. New York: Oxford University Press.
- Bardhan, P., 2002. Decentralization of Governance and Development. *Journal of Economic Perspectives*, 16(4), pp. 185-205.
- Barton, A., 1999, Public and private sector accounting - the non-identical twins, *Australian Accounting Review*, Vol. 9 No. 2, pp. 22-31
- Barton, A. D., 2000, —Accounting for public heritage facilities—assets or liabilities of the government?, *Accounting, Auditing & Accountability Journal*, Vol. 13 No. 2, pp. 219-36.
- Baskaran, T. & Feld, L. P., 2009. *Fiscal Decentralisation and Economic Growth in OECD Countries: Is there a Relationship?*. CESIFO Working Paper No. 2721: Category 1 - Public Finance.
- Bastian, I., 2006. *Akuntansi Sektor Publik: Suatu Pengantar*. 1st ed. Jakarta: Penerbit Erlangga.
- Beal, J., 2005. *Funding Local Government: Small Grants for Democracy and Development*. Published by: ITDG Publishing.
- Bennet, R., 2010. *Innovation for Successful Societies*. [Online] Available at: <http://www.princeton.edu/successfulsocieties> [Accessed 31 March 2014].
- Berman, S., 1997. Civil Society and the Collapse of the Weimar Republic. *World Politics*, 49(3), pp. 401-429.
- Berman, E., 1997. Dealing with cynical citizens. *Public Administration Review*, 57(2), pp. 105–112.

- Berner, M., 2001. *Citizen Participationin Local Government Budgeting*. Published by: Popular Government.
- Bird, R. M. & Vaillancourt, F., 1998. Fiscal Decentralisation in Developing Countries: an overview. In: R. M. Bird & F. Vaillancourt, eds. *Fiscal Decentralisation in Developing Countries*. New York: Cambridge University Press, pp. 1-48.
- Boediono, 2002. *Kebijakan Pengelolaan Keuangan Negara dalam Rangka Pelaksanaan azas Desentralisasi Fiskal*. Jakarta: A paper presented at a national coordination meeting for state aparatur, 11 February 2002.
- Bogdan, R. C. & Biklen, S. K., 1992. *Qualitative Research for Education*. 2nd ed. Boston MA: Allyn and Bacon.
- Bradbury, J. C. & Crain, M., 2001. Legislative Organization and Government Spending: Cross-Country Evidence. *Journal of Public Economics*, 82(3), pp. 309-325.
- Brennan, G. & Buchanan, J., 1980. *The Power to Tax: Analytical Foundations of a Fiscal Constitution*. New York: Cambridge University Press.
- Çağatay, N., Keklik, M., Lal, R. & Lang, J., 2000. *Budgets as if People Mattered: Democratizing Macroeconomic Policies*. Budapest: SEPED Conference Paper Series.
- Callahan, K., 2007. Citizen participation: Models and methods. *International Journal of Public Administration*, 30, pp. 1179–1196.
- Campos, J. E. & Hellman, J. S., 2005. Governance Gone Local: Does Decentralisation Improve Accountability?. In: *East Asia Decentralizes -- Making Local Government Work*. Washington DC: The World Bank, pp. 237-254.
- Carnegie, G. D., & Wolnizer, P. W., 1995, The financial value of cultural, heritage and scientific collections: an accounting fiction, *Australian Accounting Review*, Vol. 5 No. 9, pp. 31-47.
- Carlin, T. M., 2004, Accrual accounting & financial reporting in the public sector: Reframing the debate, Rochester, Rochester.
- Charnley, S., & Engelbert, B., 2005. Evaluating public participation in environmental decision-making: EPA's superfund community involvement program, *Journal of Environmental Management*, vol. 77, pp. 165-1 82.
- Connelly, M. & Tompkins, G. L., 1988. Does Performance matter? A Study of State Budgeting. *Review of Public Research*, 8(2), pp. 288-299.
- Conyers, D., 1990. Centralization and Development Planning: a Comparative Perspective. In: D. P. & W. K, eds. *Decentralizing for Participatory Planning*. Aldershot: Avebury.

- Dendi, A, & Roesman, A, 2005. *Mengembangkan Perencanaan Dan Penganggaran Partisipatif Di Daerah: Pengalaman dan Perspektif GTZ PROMIS-NT Nusa Tenggara*, Makalah disampaikan pada Forum Regional/ Forum Nasional FPPM di Lombok, Januari 2005
- Denhardt, R. B. & Glaser, M. A., 1999. Communities at Risk: A Community Perspective on Urban Social Problems. *National Civic Review*, 88(2), pp. 145-154.
- Denzin, N. K., 1978. *The Research Act: A Theoretical Introduction to Sociological Methods*. Chicago: Aldine Publishing Company.
- Diamond, J., 2002. *Performance Budgeting --- Is Accrual Accounting Needed?*. Wasington DC: IMF - Fiscal Affairs Department.
- Diamond, J., 2003. *From Program to Performance Budgeting: The Challenge for Emerging Market Economies*. Wasington DC: IMF - Fiscal Affairs Department.
- Dietz, T.& Stern, P.C., 2008. *Public Participation in Environmental Assessment and Decision Making*, National Academies Press.
- Dillinger, W. & Fay, M., 1999. From Centralized to Decentralized Governance. *Finance and Development - A Quarterly Magazine of the IMF*, December .
- Doelle, M., & Sinclair, J.A., 2006. Time for a new approach to public participation in EA: Promoting cooperation and consensus for sustainability, *Environmental Impact Assessment Review*, vol. 26, pp.185-205.
- Dola, K., & Mijan, D., 2006. Public Participation in Planning for Sustainable Development: Operational Questions and Issues. *ALAM CIPTA, Intl. J. Sustainable Tropical Design Research & Practice*, 1(1), pp. 1-8.
- Ebdon, C. & Franklin, A., 2004. Searching for a Role for Citizens in the Budget Process. *Public Budgeting & Finance*, Volume Spring 2004, pp. 32-49.
- Eccleston, C., 2000. *Environmental Impact Statements: A Comprehensive Guide to Project and Strategic Planning*. New York: John Wiley & Sons, Inc.
- Ehrhart, K.-M., Gardner, R., Hagen, J. v. & Keser, C., 2006. *Budget Process: Theory and Experimental Evidence*. Indiana: Center for Applied Economics and Policy Research Working Paper 2006-09.
- Elcock, H., 1989. *Budgeting in Local Government - Managing the Margins*. 1st ed. Essex: Longman Group UK Limited.
- Evans, K. & Wamsley, G., 1995. *Where's the institution? Neo-institutionalism and public management*. University of Arkansas: Paper presented at the Third National Public Management Research Conference, October 5-7.
- Ezzamel, M., Hyndman, N., Åge Johnsen, Lapsley, I., & Pallot, J., 2005, —Accounting, accountability and devolution: A study of the use of

accounting information by politicians in the northern Ireland assembly's first term], *The Irish Accounting Review*, Vol. 12 No. 1, pp. 39-62.

- Fishman, R. & Gatti, R., 2000. *Decentralization and Corruption: Evidence Across Countries*. Washington D.C.: World Bank Policy Research Working Paper No. 2290.
- Forrester, J. P. & Adams, G. B., 1997. Budgetary Reform Through Organizational Learning - Toward on Organizational Theory of Budgeting. *Administration & Society*, 28(4), pp. 466-488.
- Frederickson, H. G., 1982. The Recovery of Civism in Public Administration. *Public Administration Review*, 42(6), pp. 501–508.
- Frisby, M. & Bowman, M., 1996. What We Have Here is a failure to Communicate. *Public Management*, Volume 78.
- Fubbs, J., 1999. *The Budget Process and Good Governance*. Rua Licenciado Coutinho: Mozambican Office.
- Fukasaku, K. & DeMello, L., 1998. Fiscal Decentralization and Macroeconomic Stability: The Experience of Large Developing and Transition Economies. In: K. Fukasaku & R. Hausmann, eds. *Democracy, Decentralization and Deficits in Latin America*. Paris: OECD.
- GAO, 1993. *Performance Budgeting: State Experiences and Implications for the Federal Government*. Washington DC: GAO/AFMD-93-41.
- Geertz, C., 1973. Toward an Interpretive Theory and Culture. In: C. Geertz, ed. *The Interpretation of Cultures: Selected Essays*. New York: Basic Book, pp. 3-30.
- Gianakis, G. A. & McCue, C. P., 1999. *Local Government Budgeting: A Managerial Approach*. 1st ed. Westport: Praeger Publisher.
- Glaser, B. G. & Strauss, A. L., 1967. *The Discovery of Grounded Theory: Strategies for Qualitative Research*. Chicago: Aldine Publishing Company.
- Gleich, H., 2003. *Budget Institutions and Fiscal performance in Central and Eastern European Countries*. Published by: European Central Bank Working Paper No. 215.
- Goldfrank, B., 2007. Lessons from Latin America's Experience with Participatory Budgeting. In: A. Shah, ed. *Participatory Budgeting*. Washington DC: World Bank.
- Grizzle, G. A., 1968. Does Budget Format Really Govern the Actions of Budgetmakers?. *Public Budgeting and Finance*, 6(1), pp. 60-70.
- Haan, J. d. & Sturm, J.-E., 1994. Political and Institutional Determinants of Fiscal Policy in the European Community. *Public Choice*, Volume 80, pp. 157-172.

- Hagen, J. v., 1992. Budgeting Procedures and Fiscal Performance in the European Communities. *Economic papers*, Issue 96, pp. 1-79.
- Halim, A., 2008. *Akuntansi Keuangan Daerah*. 3rd ed. Jakarta: Salemba Empat.
- Harkin, J. M., 1982. Effectiveness Budgeting: The Limits of Budget Reform. *Review of Policy Research*, 2(1), pp. 112-126.
- Harrison, G., 2003. *Performance-Based Budgeting in California State Government -- A Blueprint for Effective Reform*. [Online] Available at: www.cpr.ca.gov [Accessed 17 December 2011].
- Heckman, J., Heinrich, C. & Smith, J., 1997. Assessing the Performance of Performance Standards in Public Bureaucracies. *American Economic Review*, Vol. 87(No. 3), pp. 389-395.
- Hendrick, R., 1992. Budgetary Tradeoffs Under Top-Down and Bottom-Up Budgeting. *Public Budgeting and Financial Management*, 4(2), pp. 327-358.
- Herath, T. N., 2009. Decentralisation of Governance and Economic Development: The Sri Lankan Experience after Establishment of Provincial Councils. *South Asia Economic Journal*, 10(1), pp. 157-185.
- Hetifah, 2007. *Citizen participation in Post Authoritarian Indonesia: what can be learnt from Citizen Forum?*., Paper presented for JSPS-NRCT Core University Program Workshop in Kyoto (March 2007) and Bangkok (December 2007).
- Hiskey, J. T., 2006. *Principals, Agents, and Decentralized Democratic Development: A Conceptual Framework for Democratic Local Governance*. Washington DC: USAID and the Urban Institute.
- Hofman, B. & Kaiser, K., 2002. *The Making of the Big Bang and its Aftermath - A Political Economy Perspective*. Atlanta, Georgia: Paper presented at the Conference: Can Decentralisation Help Rebuild Indonesia?.
- Högye, M. & Mcferren, C., 2002. *Local Government Budgeting*. Budapest: Open Society Institute.
- Hornbein, R. & King, C. S., 2012. Should We Be Teaching Public Participation? Student Responses and MPA Program Practice. *Journal of Public Affairs Education*, 18(4), pp. 717-737
- Huther, J. & Shah, A., 1998. *Applying a Simple Measure of Good Governance to the Debate on Fiscal Decentralisation*. World Bank Policy Research (Working Paper No. 1894) ed. Washington DC: World Bank.
- IDASA, 2002. *Participatory Governance at Local Level*. [Online] Available at: <http://www.idasa.org.za/> [Accessed 2009 July 2].
- Inman, R. & Rubinfield, D., 1997. Rethinking Federalism. *Journal of Economic Perspective*, Volume 11, pp. 43-64.

- Jin, J. & Zou, H. f., 2005. Fiscal decentralization, Revenue, and Expenditure Assignmnet, and Growth in China. *Journal of Asian Economics*, 16(2005), pp. 1047-1064.
- Jones, S., & Puglisi, N., 1997. The Relevance of AAS 29 to the Australian Public Sector: A Cause for Doubt?, *Abacus*, Vol. 33 No. 1, pp. 115-32.
- Joyce, P. G., 1996. Congreational Budget Reform: The Unanticipated Implications for Federal Policy Making. *Public Policy Review*, 56(4), pp. 317-325.
- Joyce, P. G. & Sieg, S., 2000. *Using Performance Information for Budgeting: Clarifying the Framework and Investigating Recent State Experience*: Unpublishe paper prepared for the 2000 Symposium of the Center for Accountability and Performance of the American Society for Public Administration.
- Kahn, J., 1997. *Budgeting Democracy*. Ithaca NY: Cornell University Press.
- Kasek, L. & Webber, D., 2009. *Current Issues in Fiscal Reform in Central Europe & the Baltic States 2008: Performance-Based Budgeting and Medium-Term Expenditure Frameworks in Emerging Europe*. Warsaw: The World Bank, Poland.
- Kathlene, L. & Martin, J. A., 1991. Enhancing Citizen Participation: Panel Designs, Perspective, and Policy Formation. *Journal of Policy Analysis and management*, 10(1), pp. 46-63.
- King, C. S., Feltey, K., & Susel, B., 1998. The question of participation: Toward authentic public participation in public administration. *Public Administration Review*, 58(4), pp. 317–326.
- King, C. S. & Stivers, C., 1998. *Government is Us: Public administration in an anti-government era*. London: Sage Publications.
- Krafchik, W., 2001. *Can Civil Society Add Value to Budget Decision-Making? A Description of Civil Society Budget Work*. International Budget Project.
- Krafchik, W. & Wehner, J., 1998. The Role of Parliament in the Budget Process. *South African Journal of Economics*, 66(4), pp. 512-541.
- Lane, L. M. & Wamsley, L., 1998. Gulick and the American presidency: Vision, reality and consequences. *International Journal of Public Administration*, Volume 21, pp. 375-440.
- Lauth, T. P., 1985. Performance Evaluation in the Georgia Budgetary Process. *Public Budgeting & Finance*, 5(1), pp. 67-82.
- Lavielle, B., Pérez, M. & Hofbauer, H., 2003. *Latin America Index of Budget Transparency*. Mexico and Washington DC: International Budget Project IBP.
- Levy, B., 2007. *Governance Feorm: Bridging Monitoring and Action*. Washington D.C: World bank.

- Lewis, V. B., 1952. Toward A Theory of Budgeting. *Public Administration Review*, volume 12(1), pp. 43-45.
- Lincoln, Y. S. & Guba, E. G., 1985. *Naturalistic Inquiry*. 1st ed. London: SAGE Publication.
- Liu, C. h., 2007. *What Type of Fiscal Decentralisation System has Better Performance?*. Maryland: PhD Dissertation of the University of Maryland.
- Ljungman, G., 2009. *Top-Down Budgeting: An Instrument to Strengthen Budget Management*. Washington DC: IMF - Fiscal Affairs Department.
- Lu, H. & Facer, R. L., 2004. Budget Change in Georgia Counties - Examining patterns and Practices. *The American Review of Public Administration*, 34(1), pp. 67-93.
- Lynch, T. D. & Lynch, C., 1996. Twenty-First Century Budget Reform: Performance, Entrepreneurial, and Competitive Budgeting. *Public Administration Quarterly*, 20(3), pp. 161-180.
- Magnusson, P. R., 2003. Benefits of Involving Users in Service Innovation, *European Journal of Innovation Management*, Vol. 6(4), pp. 228-238.
- Mainwaring, S. & Welna, C., 2003. *Democratic Accountability in Latin America*. Oxford: Oxford University Press.
- Manning, N. & Stapenhurst, R., 2002. *Strengthening Oversight by Legislatures*. Washington DC: World Bank PREM Note 63, World Bank.
- Mardiasmo, 2002. *Otonomi & Manajemen Keuangan Daerah*. 1st ed. Yogyakarta: Penerbit ANDI.
- Mellett, H., 2002, —The consequences and causes of resource accounting, *Critical Perspectives on Accounting*, Vol. 13 No. 2, pp. 231–54.
- Messick, R., 2002. *Strengthening Legislatures: Implications from Industrial Countries*. Wasington DC: World Bank PREM Note 63, World Bank.
- Miles, M. B. & Huberman, A. M., 1994. *Qualitative Data Analysis*. 2nd ed. Thousand Oaks, California: SAGE.
- Moleong, L. J., 1996. *Metode Penelitian Kualitatif*. Jakarta: PT. Remaja.
- Monsen, N., & Näsi, S., 2001, Comparing cameral and accrual accounting in local governments, *International Comparative Issues in Government Accounting*, pp. 135-57
- Mullins, D. R., 2007. Local Budget Process. In: A. Shah, ed. *Local Budgeting - Public Sector, Governance and Accountability Series*. Washington DC: The World Bank, pp. 213-268.
- Musgrave, R. A., 1959. *The Theory of Public Finance*. New York: McGraw Hill.
- Nasution, S., 1996. *Metode Penelitian Naturalistik*. Bandung: PT. Tarsito.

- Newberry, S., 2002, —Intended or unintended consequences? resource erosion in new zealand's government departments, *Financial Accountability & Management*, Vol. 18 No. 4, pp. 309-30.
- Norton, A. & Elson, D., 2002. *What's Behind the Budget*. Overseas Development Institute.
- Oates, W., 1972. *Fiscal Federalism*. New York: Hancourt Brace Jovanovich.
- Oates, W. E., 1994. Federalism and Government Finance. In: J. M. Quigley, ed. *Modern Public Finance*. Cambridge MA: Harvard University Press, pp. 126-151.
- OECD, 2002a. *Accrual Accounting and Budgeting: Key Issues and Recent Development*. Washington DC: Twenty-Third Annual Meetings of OECD Senior Budget Officials -- June 3-4.
- OECD, 2002b. OECD Best Practices for Budget Transparency. *OECD Journal on Budgeting*, 1(3), pp. 7-14.
- OECD, 2003a. Budgeting in Brazil. *OECD Journal on Budgeting*, 3(1), pp. 97-131.
- OECD, 2003b. *Public Sector Modernization: Governing for Performance*. Washington DC: GOV/PUMA.
- OECD, 2003. Budgeting in Brazil. *OECD Journal on Budgeting*, 3(1), pp. 97-131.
- O'Neill, K., 2003. Decentralisation as an Electoral Strategy. *Comparative Political Studies*, 36(9), pp. 1068-1091.
- O'Toole, D. E., Marshall, J. & Grewe, T., 1996. Current Local Government Budgeting Practices. *Government Finance Review*, 12(6), pp. 25-59.
- Owen, A. L., Videras, J., & Willemsen, C., 2008. Democracy, Participation, and Life Satisfaction. *Social Science Quarterly*, 89(4), pp. 987–1005.
- Pallot, J., 1992, —Elements of a theoretical framework for public sector accounting, *Accounting, Auditing & Accountability Journal*, Vol. 5 No. 1, p. 38.
- Patton, M. Q., 2002. *Qualitative Research & Evaluation Methos*. 3rd ed. Thousand Oaks, California: SAGE Publications, Inc.
- Perotti, R. & Kontopoulos, Y., 2002. Fragmented Fiscal Policy. *Journal of Public Economics*, Volume 86, pp. 191-222.
- Peters, L., 2002. *Sound Budget Execution for Poverty Reduction*. Washington DC: A Background Paper for the World Bank Institute Programon "Fiscal Policy for Poverty Alleviation" --- Module on Budget Execution.
- Pettijohn, C. D. & Grizzle, G. A., 1997. Structural Budget Reform: Does it Affect Budget Deliberations?. *Journal of Public Budgeting, Accounting & Financial Management*, 9(1), pp. 26-45.

- Prud'homme, R., 1995. The Dangers of Decentralization. *World Bank Research Observer*, Volume 10, pp. 201-220.
- Robinson, M. & Brumby, J., November 2005. *Does Performance Budgeting Work? An Analytical Review of the Empirical Literature*. New York: IMF - Fiscal Affairs Department.
- Roe, M., 2006. *'Families at Risk' --- A Critical Analysis of Implications for Policy and Services*. Adelaide: Thesis of PhD in the Department of politics and International Studies, School of Social Sciences, Flinders University.
- Rohr, J. A., & Chandler, R. C., 1984. Civil servants and second-class citizens. *Public Administration Review*, 44 (Special Issue: Citizenship and Public Administration), pp. 135–143.
- Rondinelli, D., 1981. *Government Decentralisation in Comparative Perspective: Theory and Practice in Developing Countries -- International Review of Administrative Science*. Beverly Hills: Sage Publication.
- Rondinelli, D. A. & Cheema, G. S., 1983. Implementation Decentralisation Policy: An Introduction. In: D. A. Rondinelli & G. S. Cheema, eds. *Decentralisation and Development: Policy Implementation in Developing Countries*. Beverly Hills: SAGE Publications, pp. 9-34.
- Rondinelli, D. A., Nellis, J. R. & Cheema, G. S., 1984. *Decentralization in Developing Countries: A Review of Recent Experience (World Bank Staff Working Paper)*. Washington D.C.: World Bank.
- Rubin, I. S., 1993. *The Politics of Public Budgeting*. 2nd ed. New York: Chatham House.
- Santiso, C., 2004. Legislatures and Budget Oversight in Latin America: Strengthening Public Finance Accountability in Emerging Economies. *OECD Journal on Budgeting*, Vol. 4(No. 2), pp. 47-76.
- Santiso, C. & Belgrano, A. G., 2004. *Legislative Budget Oversight and Public Finance Accountability in Presidential Systems: Governance of the Budget in Peru*. Santiago de Chile: paper prepared for the XVI Regional Seminar on Fiscal Policy of ECLAC (UN Economic Commission for Latin America and the Caribbean).
- Scartascini, C. & Stein, E., 2004. *The Bolivian Budget: A Year Long Bargaining*. Washington DC: Inter-American Development Bank.
- Schedler, A., Diamond, L. & Plattner, M., 1999. *The Self-Restraining State: Power and Accountability in New Democracies*. Colorado: Lynne Rienner.
- Schick, A., 1966. The Road to PPB: The Stages of Budget Reform. *Public Administration*, 26(December), pp. 243-258.
- Schick, A., 1978. The Road from ZBB. *Public Administration Review*, 38(2), pp. 177-180.

- Schooley, S., 2008. Appreciative democracy: The feasibility of using appreciative inquiry at the local government level by public administrators to increase citizen participation. *Public Administration Quarterly*, 32(2), pp. 243–281.
- Schroeder, L., 2004. *Mechanisms for Strengthening Local Accountability*. Paper Prepared for the Decentralization and Intergovernmental Relations Course: World Bank, March 29–31, 2004..
- Setiadi, R. & Sobari, W., 2004. *Perencanaan Anggaran Partisipatif (Planning for Participatory Budgeting)*. [Online] Available at: www.jpip.org [Accessed 5 December 2009].
- Seymour, R. & Turner, S., 2002. Otonomi Daerah: Indonesia's Decentralisation Experiment. *New Zealand Journal of Asian Studies*, 4(2), pp. 33-51.
- Sherwood, F., 1969. Devolution as a Problem of Organisation Strategy. In: R. Daland, ed. *Comparative Urban Research*. Baverly Hills: SAGE Publication.
- SIGMA, 2002. *Relations Between Supreme Audit Institutions and Parliamentary Committees*. Paris: SIGMA Papers No. 33, Support for Improvement in Governance and Management.
- Silverman, D., 2001. *Interpreting Qualitative Data: Method for Analysing Talk, Text and Interaction*. London: sage Publications.
- Singleton, R. A., Straits, B. C. & Stratits, M. M., 1993. *Approaches to Social Research*. 2nd ed. New York: Oxford University Press.
- Smith, B. C., 1985. *The Territorial Dimension of the State*. Winchester: Allen & Unwin Inc..
- Smith, P. C., 1995. On the Unintended Consequences of Publishing Performance Data in the Public Sector. *International Journal of Public Administration*, Vol.18(Nos. 2/3), pp. 277-310.
- Smoke, P. & Lewis, B. D., 1996. Fiscal Decentralization in Indonesia: A New Approach to an Old Idea. *World Development*, 24(8), pp. 1281-1299.
- Soesanto, H. et al., 2005. *Pemikiran dan Permasalahan Ekonomi di Indonesia dalam Setengah Abad Terakhir*. Yogyakarta: Penerbit KANISIUS.
- Stein, E., 1998. Fiscal Decentralization and Government Size in Latin America. In: K. F. a. R. Hausman, ed. *Democracy, Decentralizatio and Deficits in Latin America*. Paris: OECD.
- Stivers, C., 1990. The public agency as polis: Active citizenship in the Administrative State. *Administration and Society*, 22(1), pp. 86–105.
- Strauss, A. & Corbin, J., 1998. *Basics of Qualitative Research : Techniques and Procedures for Developing Grounded Theory*. 2nd ed. Thousand Oaks, California: SAGE Publications.

- Swaroop, V., 2001. *Minutes of the Medium-Term Expenditure Debate*. World Bank intranet.
- Syahruddin, 2007. *Reformasi Penganggaran Negara: Sebuah Paradigma Baru*. Balikpapan: A paper presented at a plenary session of ISEI 19-20 July 2007.
- Tanzi, V., 1996. Fiscal Federalism and Decentralisation: A Review of Some Efficiency and Macroeconomic Aspects'. In: *Annual World Bank Conference on Development Economics 1995*. Washington DC: World Bank.
- Taylor, S. J. & Bogdan, R., 1998. *Introduction to Qualitative Research Methods --- A Guidebook and Resources*. 3rd ed ed. New York: John Wiley & Sons, Inc.
- Ter-Minassian, T., 1997a. *Decentralizing Government*. Finance & Development: September 1997.
- Ter-Minassian, T., 1997b. Intergovernmental Fiscal Realition in a Macroeconomic Perspective: an Overview. In: T. Ter-Minassian, ed. *Fiscal federalism in Theory and Practice*. Wasington DC: IMF, pp. 3-24.
- Thurmaier, K., 2007. Local Budget Execution. In: A. Shah, ed. *Local Budgeting*. Washington DC: The World Bank, pp. 269-303.
- Tiebout, C. M., 1956. A Pure Theory of Local Expenditure. *Journal of Political Economy*, 64(5), pp. 416-424.
- Timney, M. M., 1995. The Asynchronism of Public Administrationand Budget Theories. *Administrative Theory and Praxis*, Volume 7, pp. 41-51.
- Treisman, D., 2000. *Decentralization and the Quality of Government*. Los Angeles: Preliminary Draft of Working Paper (IMF).
- Tudor, A. T. & Mutiu, A., 1990. *Cash Versus Accrual Accounting in Public Sector*. Cluj-Napoca: Studia Universitatis Babes Bolyai Oeconomica.
- Unger, R. M., 1987. *Social theory; its situation and its task*. Cambridge: Cambridge University Press.
- United-Nation, E., 1991. *Fiscal Decentralisation and the Mobilisation and Use of National Resources for Development: Issues, Experience, and Policy in the ESCAP Region*. Bangkok: ESCAP UN.
- USAID-LGSP, 2009. *Reformasi Organisasi Pengelolaan Keuangan Daerah - Kajian Akademis*. Jakarta: USAID-LGSP RTI International.
- Yang, K., & Callahan, K., 2007. Citizen involvement efforts and bureaucratic responsiveness: Participatory values, stakeholder pressures, and administrative practicality. *Public Administration Review*, 67(2), pp. 249–264.
- Yao, B.W., 2006. Technology and Public Participation in Environmental Decisions, (*Unpublished final year project*), Massachusetts Institute of Technology.
- Wang, X., 2001. Assessing public participation in U.S. cities. *Public Performance &*

Management Review, 24(4), pp. 322–336.

- Wasilah, C. A., 2002. *Pokoknya Kualitatif --- Dasar-Dasar Merancang dan Melakukan Penelitian Kualitatif*. Bandung: Pustaka Jaya.
- Wehner, J., 2001. Reconciling Accountability and Fiscal Prudence: A Case Study of the Budgetary Role and Impact of the German Parliament. *Journal of Legislative Studies*, 7(2), pp. 58-80.
- Wendland, T. A., 2003. Measuring Government Performance -- The Accountants Weigh In. *Journal of Government Financial management*, Volume Fall 2003, pp. 56-60.
- White, R. & Smoke, P., 2005. East Asia Decentralizes. In: *East Asia Decentralizes - Making Local Government Work*. Washington, D.C.: The World Bank, pp. 1-24.
- Wildavsky, A., 1961. Political Implications of Budgeting Reform. *Public Administration Review*, 21 (Autumn), pp. 183-190.
- Wildavsky, A., 1964. *The Politics of the Budgetary Process*. Boston: Little, Brown.
- Wildavsky, A., 1992. Political Implications of Budget Reform: A Retrospective. *Public Administration Review*, Volume 52, pp. 594-664.
- Willoughby, K. G., 2002. *Performance Measurement Importance to State Budget Process and Deliberation*. s.l.:Paper presented at the annual meeting of the Association of Budgeting and Financial Management of ASPA at the Washington Marriott in Washington, D.C. on January 17-19, 2002.
- Winarno, B., 2008. *Sistem Politik Indonesia Era Reformasi*. 2nd ed. Yogyakarta: MedPress.
- Woo, J., 2003. Economic, Political, and Institutional Determinants of Public Deficits. *Journal of Public Economics*, Volume No. 87, pp. 387-426.
- WorldBank, 1997. *World Development Report 1997: The State in a Changing World*. New York: Oxford University Press.
- WorldBank, 1998. *Public Expenditure Management Handbooo*. Washington DC: The World Bank.
- WorldBank, 2007. *Spending for Development: Making the Most Indonesia's New opportunities*, Jakarta: The World Bank Office Jakarta.
- WorldBank, T., 2011. *Subnational Budget Processes and Practices in Nepal*. s.l.:Budget Transparency initiative.
- Yani, A., 2002. *Hubungan Keuangan antara Pemerintah Pusat dan Daerah di Indonesia*. Jakarta: RajaGrafindo Persada.
- Yilmaz, S., Beris, Y. & Serano-Berthet, R., 2008. *Local Government Discretion and Accountability: A local Government Framework*. Washington, DC: Social Development Working Paper No 113. World Bank.

Yilmaz, S., Beris, Y. & Serrano-Berthet, R., 2010. Linking Local Government Discretion and Accountability in Decentralisation. *Development Policy Review*, 28(3), pp. 259-293.

Ylaoutinen, S., 2004. *Fiscal Frameworks in the Central and Eastern European Countries*. Ministry of Finance, Finland, Discussion Paper No. 72.