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## "Analysis of the Implementation of the Special Allocation Policy (DAK) at the Health Office of Jayawijaya Regency"

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### ABSTRACT

The purpose of this study was to analyze the implementation of the Special Allocation Fund (DAK) at the Jawawijaya Regency Health Office. This type of research is a qualitative method with a case study design. The location of the research was carried out at the Jawawijaya Regency Health Office. Data collection techniques through observation and interviews. The results showed that the implementation of the DAK policy in the form of childbirth insurance, the implementation of the DAK policy in the form of puskesmas accreditation, the implementation of the DAK policy in the form of POM, the implementation of the DAK policy in the form of drugs and health supplies had been applied to the Jawawijaya Regency health office. Meanwhile, the implementation of the DAK policy in the form of communication has not been implemented at the Jawawijaya Regency Health Office. The suggestions in this study are to make and implement a comprehensive plan for more optimal utilization of DAK allocations according to budget sources, so that other budget sources in one activity are not doubled (BOK/DAU) and the allocation of DAK in the health sector does not only increase assets but has been distributed. according to the target.

### INTRODUCTION

Realizing good state financial management, the function of planning, organizing, directing, and controlling is a cycle regulated in Law no. 25 of 2004 concerning the National Development Planning System. The discussion on state finances is more focused on implementation policies in accordance with the

provisions of the legislation in the field of state finance (Atmadja, 2017), one of which is the transfer of deconcentration activities and assistance tasks which are regional affairs as Special Allocation Funds (DAK) as mandated by Article 108 of the Law. -Law Number 33 of 2004 concerning Financial Balance between Central Government and Regional Government (Law No. 33 of 2004). The actualization of this practice cannot be denied that in the implementation of the budget between the center and the regions there is often a bias because there are Ministries/Institutions that carry out/fund the affairs that have been decentralized to the regions and conversely there are Regional Governments that fund vertical agencies in the regions.

Special Allocation Fund (DAK) is one of the budgets from the Central Government in addition to Co-administered Tasks (TP), Health Operational Assistance (BOK), and others. In addition, DAK is one of the cornerstones in supporting the achievement of national priorities because most of the General Allocation Fund (DAU) is used for employee salaries and other indirect expenditures. Dak aims to provide incentives for the government at the sub-national level to carry out special activities that are usually priorities of the national level government (Anwar, 2017). The purpose of DAK is to improve access and quality of health services in achieving the Sustainable Development Goals (SDGs) and to support the implementation of the 2020 JKN program as well as to accelerate the decline in the MMR and IMR, Jamkesmas/Jampersal services at Puskesmas and Hospitals, overcoming nutritional problems and disease prevention and environmental health. .

Data on DAK at the Health Office is based on the 2016 to 2020 DPA fund ceiling according to realization, percentage of achievement and remaining funds. Realization of DAK shows the percentage that has fluctuated. It can be seen that in 2016 the percentage of achievement was 89% with a DPA fund ceiling of Rp. 45,511,658,999 which was realized Rp. 39,619,161,479 and the remaining Rp. 5,892,497,520, and in 2017 the percentage of achievement was 89.95%, with a DPA fund ceiling of Rp. 36,161,802,000, which decreased from the previous year with the realization of Rp. 32,346,252,601 and the remaining Rp. 3,815,559,393. From 2017 to 2018, it was seen that the DPA fund ceiling increased to Rp. 106,822,000,000 but realized only Rp. 101,112,141,844 with a percentage of 85%, a decrease from the previous year, and the remaining funds of Rp. 5,709,858,156. In 2019 the DPA fund ceiling decreased by only Rp. 51,806,769,975 with a realization of Rp. 35,292,916,454 which shows the percentage of achievement of 78.67% and the remaining Rp. 16,513,853,521. In 2020, with the COVID-19 pandemic period from March to August, the maximum DPA fund ceiling is only Rp. 27,939,841,014 with a new realization of Rp. 1,991,142,172 or 16% achievement percentage, and the remaining DPA funds are Rp. 25,948,698,842.

Operational costs are in the form of promotive and preventive government health operational assistance fund allocations. Maternity insurance is an allocation of funds for delivery referrals to competent health care facilities. Furthermore, the accreditation of Puskesmas in this case is the accreditation given to the Puskesmas to provide maximum service to the community. Meanwhile, POM or drug and food supervision is an allocation of funds given by the government to monitor the availability of drugs and food. Likewise, the allocation of funds for smooth

communication between the central and regional governments as well as drugs and health supplies to meet the needs of drugs and health supplies in Puskesmas (Community Health Center) and hospitals.

The fact is that the level of BOK allocation is still a complaint from the implementer of the Health Office to carry out development activities in the health sector where the existence of budget allocations is still limited or lacking. This includes the level of maternity insurance which has increased every year which is not in line with the ability of the health sector to provide maximum delivery insurance. In addition, there are still many health centers in Jayawijaya Regency that have not yet received eligibility accreditation, so they need an adequate budget to realize the accreditation eligibility standards for puskesmas. Likewise, the current supervision of drugs and food is still lacking, therefore the Health Office needs assistance from the local government in obtaining additional budget for DAK for the health sector in providing medicine and food.

The description above is related to several previous studies that have also examined the implementation of DAK policies, including the research of Ghea Harta Prayona (2018) with the results of research on the implementation of physical DAK management policies that have been in accordance with implementation performance, but external factors, namely the occurrence of the Mount Agung Eruption, led to policy implementation. This could not achieve the target and the program was temporarily suspended until the hazard status of Mount Agung Eruption was lifted. Another study, namely Karlina (2017), found that DAK allocations experienced an increase in budget and additional allocations every year, but this implementation has not changed public health development.

## **METHODS**

This type of research is a qualitative method with a case study design, where this research is carried out focused on one particular case to be observed and analyzed carefully to completion. The case raised in this study is the implementation of the DAK policy at the Jawawijaya Regency Health Office. The location of the research was carried out at the Jawawijaya Regency Health Office. The population in this study is the Regional Revenue and Expenditure Budget (APBD) of Jayawijaya Regency and the sample in this study is the Special Allocation Fund (DAK) for the health sector. Collecting data through observation and interviews.

## **RESULTS AND DISCUSSION**

### **Government Policy Regarding Health Sector Special Allocation Fund (DAK)**

There are three reasons behind why policies need to be studied. First, scientific considerations or reasons (scientific reason). Second, professional considerations or reasons (professional reasons). Third, political considerations (political reasons). (Dye and James, 2018). Public health efforts are a form of activity and or a series of activities that are carried out in an integrated, integrated, and sustainable manner to maintain and improve public health status in the form of disease prevention, improvement health, disease treatment, and health restoration by the government and/or the community Health Office as a regional apparatus which is the implementing element of government affairs in the health sector which is under the authority of the region According to Winarno (2019) the policy-making

process is a complex process because it involves many processes as well as variables that must be studied.

The results of interviews with informants mean that the policies for the regions are still not right, because the existing policies in the regions that are submitted to the Province or the center are always contradictory, but for the public interest some results can be seen. This is revealed from the following interview results:

*“...At a glance, the policy can be seen for several activities that can address problems related to public interest, but the lack of socialization about BOK funding makes it a bit difficult to evaluate whether the policy is on target or not. The purpose of the implementation of the DAK policy for the Jawawijaya Regency Health Office is to increase the reach and quality of health services for the community in Jawawijaya Regency with public health degrees that are not yet optimal. The aim is to help fund special activities that are regional affairs and in accordance with national priorities, both physical and non-physical needs for facilities and infrastructure...” (KD)*

*“...In my opinion, it is difficult to say that the policies for the regions are correct, because the existing policies in the regions that are submitted to the Province or to the center are always contradictory, but in terms of the public interest, some of the results can be seen. The purpose of implementing the DAK policy for the Jawawijaya Regency Health Office is that funds sourced from the APBN are allocated to the regions and are part of programs that become national priorities and become regional affairs. While the aim is to be able to increase the reach and quality of health services for the community, especially in Jayawijaya Regency with optimal public health degrees, to help fund special activities that are regional affairs, both physical and non-physical needs for facilities and infrastructure...” (KP)*

*“...At a glance, the policy can be seen for several activities that can overcome problems related to the public interest, but the lack of socialization about BOK funding makes it a bit difficult to evaluate whether the policy is right on target or not. The purpose of the implementation of the DAK policy for the Jawawijaya Regency Health Office is to increase the reach and quality of health services for the community in Jawawijaya Regency with public health degrees that are not yet optimal. The aim is to help fund special activities that are regional affairs and in accordance with national priorities, both physical and non-physical needs for facilities and infrastructure...” (KS)*

### **Implementation of the DAK Policy on Operational Costs for Health at the Jayawijaya Regency Health Office**

In simple terms, implementation can be interpreted as implementation or application. Implementation is the expansion of activities that adjust to each other (Browne and Wildavsky, 2015). Implementation is a series of activities in order to deliver policies to the community so that these policies can bring results as expected (Syaukani, 2019).

The role of the local government in this case the health department is very important and is the initial key to the success or failure of the BOK program in the future. Another thing that must be observed in health development is the

decentralization of health. Health decentralization in Indonesia is to increase public participation in decision-making so that they can provide services that are in accordance with local needs and aspirations, accommodate social, economic and environmental differences, and increase equity in the development of public resources.

The results of interviews with information indicate that in general the Jayawijaya Regency Health Office welcomes the BOK program, the lack of funds for health operational activities so far has often been the reason for the lack of optimal promotive and preventive programs that have been well designed by the Ministry of Health of the Republic of Indonesia which cannot be separated from the lack of health operational costs for officers in Jayawijaya Regency, with the presence of the BOK, it becomes a new motivation for officers to be more active in carrying out their roles and functions. This is revealed from the following interview results:

*“...The operational costs of implementing DAK in the health sector have been realized in the BOK, but I don't know how much the operational cost budget for the provinces is. By looking at the conditions on the ground in Wamena City which is prone to riots, it is difficult for us to judge whether it has increased or not, based on the results of the realization of DAK activities in the health sector from the Budget Ceiling which is set at Rp. 12,463,849,000, - with a realization of Rp. 9,371,609,934,- only 75.19% and in a period of two years it tends to decrease, so it can be said that it is still not optimal because there are several things that collide with DAK regulations so that it cannot be financed by DAK...” (KD)*

*“...In my opinion, the DAK in the health sector in the form of operational costs has decreased because the realization in the field is not fully used properly so that DAK funds are reduced every year. DAK in the health sector in the form of operational costs for the procurement of Health Logistics has not been allocated optimally...” (KS)*

*“...The implementation of DAK in the form of operational costs in the health sector is financed with non-physical DAK and Regular physical DAK, it is like the Health Center BOK with a budget ceiling of Rp. 6,325,374,000, - and the realization is Rp. 5.353,135,758,- (85%), Secondary SMEs BOK Budget Ceiling Rp. 1,416,711,000, - and the realization is Rp. 1.319.121.300,- (93%), Management Support BOK Budget Ceiling Rp. 74,555,000, - and the realization is Rp. 12.600.000,- (17%), E-Logistics with a Budget Ceiling of Rp. 420,653,000, - and the realization is Rp. 415,609,025,- (99%), Puskesmas Accreditation Budget ceiling Rp. 1,258,662,000, - and the realization is Rp. 27,522,000,- (2%), Normal Childbirth Guarantee (JAMPERSAL) Budget Ceiling Rp. 2,217,894,000, - and Rp. 1,533,203,351 (69%)..” (KU)*

### **Implementation of the Maternity Guarantee DAK Policy at the Jayawijaya Regency Health Office**

Thomas R Dye as quoted by Islamy (2019) defines policy as "is whatever government chooses to do or not to do" (whatever the government chooses to do or

not to do). This definition emphasizes that policy is about the realization of “action” and is not a mere statement of the will of the government or public officials. In addition, the government's choice not to do something is also a public policy because it has the same effect (impact) as the government's choice to do something.

The maternity insurance budget is experiencing ups and downs. In 2016 amounting to Rp. 1,648,192,000, then increased to Rp. 2,054,989,000 in 2017 and 2018 to Rp. 2,671,280,000. The budget has decreased in 2019 to Rp. 1,478,000,000 and increased again in 2020 by Rp. 2,217,894,000. This shows that childbirth insurance is a non-physical DAK implemented by the Health Office which includes all revenues and expenditures used for financing in order to bring closer access to maternal and child health services and to mobilize deliveries to health facilities to prevent early complications, both in childbirth or the puerperium. The purpose of this budget distribution is to increase access to health services for pregnant women, maternity and postpartum mothers, newborns and high risk and complications to competent health care facilities.

The results of interviews with information indicate that the implementation of DAK in the health sector for childbirth insurance has been carried out and can be said to have been optimal in its allocation. Maternity insurance is a guarantee for the financing of delivery services which include pregnancy check-ups, delivery assistance, postpartum services, including post-natal family planning services and newborn services. This delivery guarantee is to ensure access to delivery services in order to reduce maternal mortality and infant mortality. This is revealed from the following interview results:

*“...The implementation of DAK in the health sector is in the form of maternity insurance, i.e., before this fund is submitted to the FKTP, the policy of the Regency Health Office is that each Puskesmas prepare a RUK (Proposed Activity Plan) including: Delivery Waiting Homes (Yes or Not), how many mothers or targets? pregnancy and costs for family financing (Pregnant Mother + Pregnant Mother's Family) and Transport, which is strengthened by the Activity Implementation Plan...” (KD)*

*“...The amount of the maternity insurance budget allocated for the Puskesmas is based on the DPA (Budget Implementation Document) of the Health Office's SKPD. From the Budget Ceiling for Jayawijaya Regency, it is Rp. 2,217,894,000, - and the realization is Rp. 1,533,203,351,- (69%), the remaining funds Rp. 684,690,649. DAK in the health sector in the form of maternity insurance from 2017 to 2018 has increased but in 2019 there was a decrease and in 2020 there was an increase again...” (KP)*

*“...As is known, the DAK in the health sector for childbirth insurance from 2017 to 2018 has increased but in 2019 there was a decrease and in 2020 there was an increase again. In its implementation, the DAK in the health sector has been optimally adjusted to the distance or zones per Puskesmas...” (KS)*

### **Implementation of the DAK Policy for Health Center Accreditation at the Jayawijaya Regency Health Office**

According to Van Metter and Van Horn (2018), policy implementation is actions taken by individuals/officials or government or private groups directed at achieving the goals outlined in policy decisions. The main essence of policy implementation is to understand what should happen after a program is declared valid or formulated. This understanding includes efforts to administer it and have a real impact on society or events.

Policy implementation is the stage of implementing policies immediately after they are enacted into law. In a broad view, policy implementation is defined as the administration of laws into various actors, organizations, procedures and techniques that work together to achieve the goals and impacts that the policy seeks to achieve (Lester and Stewart, 2019).

Puskesmas accreditation is the allocation of funds for accreditation given to Puskesmas to provide maximum service in the health sector to the community. The accreditation of this Puskesmas is an acknowledgment given by an independent institution that administers the accreditation set by the Minister of Health after the Puskesmas meets the accreditation standards.

The results of interviews with information indicate that the implementation of DAK in the health sector for accreditation of Puskesmas is an effort in health development which is an integral and most important part of national development. Puskesmas as a health service facility that organizes community health efforts and first-level individual health efforts by prioritizing promotive and preventive efforts to achieve public health status. This is revealed from the following interview results:

*“...The implementation of DAK in the health sector in the form of Puskesmas accreditation is very helpful for local government Puskesmas in preparing everything related to Puskesmas accreditation. I don't know how big the budget is. DAK in the health sector in the form of Puskesmas accreditation has increased but currently the accreditation of Puskesmas is not going well due to the area or location as well as the situation and condition of Puskesmas accreditation which is difficult to reach by the community. DAK in the form of Puskesmas accreditation has not been optimal in its allocation because there are still several items that have not been accommodated by DAK financing...” (KD)*

*“...The implementation of DAK in the health sector in the form of Puskesmas Accreditation has not run optimally but every year for Puskesmas accreditation there is always one. I don't know the amount of the budget, but I think DAK in the form of Puskesmas Accreditation has been optimal in its allocation but the Puskesmas that have been previously accredited have not been running well because of the situation and conditions in Jayawijaya Regency...” (KP)*

*“...The implementation of the DAK in the health sector for Puskesmas accreditation for 2020 cannot be continued due to the Covid 19 pandemic. The DAK in the health sector in the form of Puskesmas accreditation for the budget has increased but for Puskesmas accreditation in the field it is not optimal because currently Puskesmas accreditation is not going well. DAK in the form of Puskesmas Accreditation has not been optimal in its allocation because there are still several items that have not been accommodated by DAK financing...” (KU)*

## **Implementation of the DAK Policy for Drug and Food Control at the Jawawijaya Regency Health Office**

Drug and food supervision, namely the allocation of funds for drug and food supervision. As the implementation of the provisions of Article 11 paragraph (4) Regulation of the Minister of Health no. 86 of 2019 concerning Technical Guidelines for the Use of Special Allocation Funds for Health and as a reference for the Regional Government of Jayawijaya Regency in the management and DAK for drug and food control, the POM Agency issues Regulation of the POM Agency Number 3 of 2020 concerning Operational Instructions for the Use of DAK in the Drug and Food Control Sub-Sector. FY 2020 food.

The results of interviews with information indicate that the DAK in the health sector allocated for drug and food control has been implemented. The POM Agency continues to provide assistance, including improving the competence of supervisory staff through central and regional food inspector communication forums, supervision assistance and monitoring and evaluation of its implementation. This is revealed from the following interview results:

*“...The funding for drug and food supervision comes from the Special Autonomy Fund (OTSUS) not from the DAK and its implementation in the field is optimal because the budget realization is already 100%. Based on the DPA (Budget Implementation Document) SKPD of the Jawawijaya Regency health office, the budget for drug and food supervision only exists in 2019 with a program of activities to increase safety and hazardous materials supervision whose source of funds comes from the Special Autonomy Fund (Otsus) of Rp. 60.225.000,-. the budget for the district because the budget for drug and food supervision is all based on the DPA SKPD Jawawijaya Regency is intended for health services in the puskesmas both in the city and in the countryside...” (KD)*

*“...The implementation of DAK in the health sector for drug and food supervision is appropriate and can be said to be optimal because it is in accordance with the procedures for its allocation. DAK in the health sector in the form of drug and food supervision cannot be assessed whether there is an increase or not because the drug and food supervision activity program does not exist every year...” (KS)*

## **Implementation of the DAK Policy for Medicine and Health Improvement at the Jawawijaya Regency Health Office**

Policy implementation in principle is a way for a policy to achieve its goals. No more and no less. To implement public policy, there are two choices of steps, namely directly implementing it in the form of a program or through the formulation of derivative policies or derivatives of these public policies. The series of policy implementations can be clearly observed, starting from the program, to the project and to the activities. The model adapts the usual mechanisms in management, especially public sector management. Policies are derived in the form of programs which are then reduced to projects, and finally manifest in activities, whether carried out by the government, the community or in collaboration between



the government and the community.

Medicines and health supplies, namely the allocation of funds to meet the needs of drugs and health supplies at the Puskesmas and Hospitals. The results of interviews with information indicate that the provision of drugs and health supplies is carried out from the lowest level (Puskesmas). The reporting flow shows that the Regency/City is the level of the pharmacy installation that is directly related to the distribution of drugs to the technical implementing unit of health services (Puskesmas). Mechanisms for recording and reporting data with too long a time lag (up to 6 months at the Central level), making it difficult to monitor drug availability for decision making (drug distribution for buffer purposes, logistics relocation for special needs). Whereas monthly reporting from the Regency/City has the potential to be monitored at any time using the existing recording pattern. This is revealed from the following interview results:

*“...The implementation of DAK in the form of providing medicines and health supplies has been optimal because it is regulated by instructions and according to procedures as well as regional needs. regarding the size of the budget, it is the same as the budget for the district because the budget for drugs and health supplies is all based on the DPA SKPD Jawawijaya Regency is intended and realized for public health services in public health centers both in cities and in rural areas. As for the availability of medicines and medical supplies, it has increased by looking at the budget from year to year and looking at the natural conditions in Jayawijaya Regency which is in the middle of the mountain so that people are vulnerable to disease. the supply of drugs and health supplies is very much needed for health services for people who seek treatment both in hospitals and in health centers, so it can be said that the supply of drugs and health supplies is optimal and in accordance with the procedures in their allocation...” (KD)*

*“...The implementation of DAK in the form of providing medicines and health supplies has been optimal because it is regulated by instructions and according to procedures as well as regional needs. This shows that the supply of medicines and medical supplies is optimal and according to the procedures for their allocation...” (KS)*

*“...The supply of medicine and health supplies has increased by looking at the budget from year to year and looking at the natural conditions in Jayawijaya Regency which is in the middle of a mountain so that people are vulnerable to disease so that the supply of drugs and health supplies is very much needed for health services for the community. who seek treatment both in hospitals and in health centers...” (KU)*

## **CONCLUSION**

The implementation of the DAK policy in the form of operational costs in the health sector has been applied to the Jawawijaya Regency Health Office in 2020. Operational costs are difficult to assess whether they have increased or not, and within two years they tend to decrease, so it can be said that they are still not optimal because there are several things that are bumpy. with the DAK regulation so that it cannot be financed by the DAK. The implementation of the DAK policy in the form of delivery guarantees has been carried out at the Jawawijaya Regency Health Office in 2020, and has been optimal in its allocation which includes pregnancy checks, delivery assistance, postpartum services including postnatal

family planning services and newborn services . The implementation of the DAK policy in the form of puskesmas (Community Health center) accreditation has been carried out at the Jawawijaya Regency Health Office in 2020. Puskesmas accreditation has increased but is not going well due to areas or locations that are difficult to reach by the community, so DAK in the form of Puskesmas Accreditation has not been optimal in its allocation because there are still several items -items that have not been accommodated by DAK financing The implementation of the DAK policy in the form of POM has been carried out at the Jawawijaya Regency Health Office in 2020. The implementation of the DAK in the health sector for drug and food supervision is appropriate and can be said to be optimal because it is in accordance with the procedures in its allocation. The implementation of the DAK policy in the form of communication has not been implemented at the Jawawijaya Regency Health Office in 2020. The government has not set a budget for smooth communication between the central and regional governments in the health sector. The implementation of the DAK policy in the form of drugs and health supplies has been carried out at the Jawawijaya Regency Health Office in 2020. The implementation of the DAK in the form of providing drugs and health supplies is optimal because it is regulated by instructions and according to procedures as well as regional needs and is realized for public health services at the Puskesmas both in the city and in the countryside.

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