

The Existence of Financial Management Patterns in The Public Service Agencies

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Abstract

This study discusses the financial management of the Public Service Agency (*Badan Layanan Umum/BLU*) in providing flexibility in the form of the flexibility to implement healthy business practices, improve services to the community and promote general welfare and educate the nation's life. By using descriptive analysis method and normative juridical approach, this research intends to describe something that is the object of critical research through qualitative analysis. Financial Management in BLU is widely applied in several government agencies that provide public services such as hospitals and government-owned higher education providers. Although the management of BLU is carried out separately from the parent agency, it must still be subject to and comply with the applicable laws and regulations regarding state finances.

Penelitian ini membahas tentang pengelolaan keuangan Badan Layanan Umum (BLU) dalam memberikan fleksibilitas berupa keleluasaan untuk menerapkan praktek-praktek bisnis yang sehat, meningkatkan pelayanan kepada masyarakat dan memajukan kesejahteraan umum serta mencerdaskan kehidupan bangsa. Dengan menggunakan metode deskriptif analisis dan pendekatan yuridis normatif, penelitian ini bermaksud menggambarkan sesuatu yang menjadi obyek penelitian secara kritis melalui analisis yang bersifat kualitatif. Pengelolaan Keuangan BLU banyak diterapkan di beberapa instansi pemerintah yang menyediakan layanan umum seperti rumah sakit dan penyelenggara pendidikan tinggi milik pemerintah. Pengelolaan BLU ini walaupun dilakukan secara terpisah dari instansi induknya, namun tetap harus tunduk dan taat pada peraturan perundang-undangan yang berlaku berkenaan dengan keuangan negara.

Key words: *Existence; financial management; public service.*

Introduction

Since the reform era, there has been a change in the management of state finances from traditional budgeting to performance-based budgeting. With performance-based budget management, the direction of the use of government funds is no longer oriented to inputs but rather to outputs¹. This change is considered important in the learning process to use limited government resources but still be able to meet the increasing needs. In order to achieve this output-oriented budgeting, the government tries to implement the Public Service Agency Financial Management Pattern (*Pola Pengelolaan Keuangan Badan Layanan Umum/PPK BLU*) by issuing government regulation No. 23 of 2005. This regulation is the embodiment of Law No. 1 of 2004 concerning the State Treasury, that government agencies whose main tasks and functions are to provide services to the public can apply a flexible financial management pattern by highlighting productivity, efficiency, and effectiveness. This law paved the way for the implementation of the performance base in government circles.

To carry out the financial management pattern referred to above, a Public Service Agency was formed, hereinafter referred to as BLU. BLU is an agency within the Government whose purpose its establishment is to provide services to the community in the form of providing goods and/or services that are sold without prioritizing seeking profit and in carrying out its activities based on the principles of efficiency and productivity². The Financial Management Pattern of the Public Service Agency (PPK BLU) is a financial management pattern that provides flexibility in the form of the flexibility to implement sound business practices in improving services to the community, to promote general welfare and to educate the nation's life.

Within the government, there are many work units that are managed efficiently and effectively through the BLU financial management pattern. There are those who receive a very large portion of rewards from the community in relation to the services provided, but some are still dependent on APBN/APBD funds. Work units that earn a large portion of revenue from their services can be given the flexibility to manage resources to improve the services provided. This opportunity is specifically provided for government work units that operationally carry out public service tasks. This is an effort to divert activities that do not have to be carried out by purely bureaucratic institutions, but by government agencies with

¹Abdul Halim and Icuk rangga Bawono, *Pengelolaan Keuangan Negara-Daerah: Hukum, Kerugian Negara, Dan Badan Pemeriksa Keuangan*, I (Yogyakarta: UPP STIM YKPN, 2011).

² Republik Indonesia, "PERATURAN PEMERINTAH REPUBLIK INDONESIA NOMOR 23 TAHUN 2005," 2005.

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business-like management, so that service delivery to the community becomes more efficient and effective³.

In the course of managing the Public Service Agency (BLU), both those carried out by the central government and local governments, not everything went according to expectations. Several things, for example the failure of the BLU to support itself due to the lack of optimal financial guidance and supervision, not to mention the rigidity that arises in services due to misunderstandings about BLU management, some consider BLU as a private company seeking maximum profit, whereas the basic principle of BLU is without prioritizing profit seeking. The principle of not prioritizing the pursuit of profit is similar to that of a service company (perjan) or public company (perum). Even though the presence of the concept of BLU financial management is expected to be the first step in reforming public sector financial management, in order to achieve maximum government services to the community⁴.

It is from the various problems mentioned above that researchers are interested in knowing how the implementation of BLU management is carried out by the government, both at the central and regional levels and how the monitoring process is.

Method

Research is very important as a series of systematic investigations to increase the amount of knowledge; it is also a systematic and organized effort to investigate a particular problem that requires answers. Research activity is a process that includes a number of stages of activity in the form of investigation, examination, scrutiny, experiments that require precision and accuracy by using certain rules to obtain a result with a specific purpose.

This research is normative research, the intention is to test a norm or regulation that applies by examining library materials or secondary data⁵. This study also uses a descriptive analytical method with a normative juridical main approach, meaning that it describes something that is the object of critical research through qualitative analysis⁶. Research materials were collected through literature study,

³ Indarto Waluyo, "Badan Layanan Umum Sebuah Pola Baru Dalam Pengelolaan Keuangan Di Satuan Kerja Pemerintah," *Jurnal Pendidikan Akuntansi Indonesia* 9, no. 2 (2011): 2, <https://doi.org/10.21831/jpai.v9i2.962>.

⁴ Fahdi, Sari Ria Nelly, and Rasuli (2015)

⁵ Irwansyah, *Penelitian Hukum: Pilihan Metode Dan Praktik Penulisan Artikel*, ed. Ahsan Yunus (Yogyakarta: Mirra Buana Media, 2020).

⁶ Mosgang Situmorang, "KEDUDUKAN HAKIM KOMISARIS DALAM RUU HUKUM ACARA PIDANA (Commissioner Judge Legal Standing in Draft of Criminal Procedural Law)," *De Jure* 18, no. 4 (2018): 437, <https://doi.org/http://dx.doi.org/10.30641/dejure.2018.V18.433-444>.

meaning that the literature related to state finance law, especially those related to public service agencies⁷.

Discussion

1. The Basic Principles of State Financial Management

There are two important functions owned by the Government, namely the function as a regulator and administrator. If viewed from an organic view, the government also has a function as a public service agency and investor that must be dynamic. In theory, the principle of a performance-based budget is a budget that links the state budget with the desired results, so that every rupiah spent by the state can be accounted for. Performance based budgeting is designed to create efficiency, effectiveness, and accountability in the use of public expenditure budgets with clear outputs and outcomes in accordance with national priorities so that all budgets issued can be transparently accountable to the wider community. The implementation of performance-based budgeting will also improve the quality of public services and strengthen the impact of improving services to the public. To achieve all these goals, state ministries/agencies are given greater flexibility (let the manager manages) to manage programs and activities supported by a higher level of certainty over financing for programs and activities to be implemented.⁸

Regulating state finances, the government ratifies laws relating to state finances which of course are expected to be able to become general guidelines on the management of state finances at every level of government, both central and regional, as well as various other government units, both at the center and in the regions, which include ministries, non-ministerial institutions and state/regional-owned enterprises. Moreover, the Law on State Finance is expected to show the interrelationships of the financial system between each element/component involved in managing the state's finances⁹. State financial management is part of the implementation of state government. State financial management is the overall activities of state financial management officials in accordance with their position and authority, which includes planning, implementation, supervision,

⁷ Imron Rizki A, Safrin Salam, and Andi Marlina, "Menguji Eksistensi Pengadilan Agama Dalam Menyelesaikan Sengketa Ekonomi Syariah," *Indonesia Journal of Criminal Law* 3, no. 1 (2021): 24-32, <https://doi.org/https://doi.org/10.31960/ijocl.v2i2.431>.

⁸ Sulasi Rongiyati, "Analisis Yuridis Pengelolaan Keuangan Badan Layanan Umum Pada Instansi Pemerintah Penyelenggara Layanan Umum," *Jurnal Negara Hukum: Membangun Hukum Untuk Keadilan* 2, no. 1 (2011): 1-27.

⁹ Telly Sumbu, "Hubungan Pemerintah Pusat Dengan Pemerintah Daerah Dalam Kerangka Pengelolaan Keuangan Negara Dan Daerah," *Jurnal Hukum Ius Quia Iustum* 17, no. 4 (2010): 567-88, <https://doi.org/10.20885/iustum.vol17.iss4.art4>.

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accountability, and audit of state finances¹⁰. The responsibility for officials who manage state finances is that all actions taken must not cause state financial losses. In the management of state finances, in fact, it is also closely related to good governance¹¹. Therefore, financial accountability is definitely an important part of the existence of the government to increase its trust in the community.

State financial managers may not carry out policies that are not in accordance with their authority. When the policy of the manager or state finance official carries out a policy that is contrary to the laws and regulations, they must be held accountable. Currently, there are several patterns of state financial management within government agencies, both ministries and institutions. The differences in financial management in public sector institutions can be seen in the following table:

Table 1.1. Financial Management Patterns in the Public Sector

Ordinary Work Unit	Work Units that use PNBP	BLU Work Unit	State-Owned Enterprises
<ul style="list-style-type: none"> - Non-profit - Financial management in accordance with the State Budget mechanism - The Income is deposited into the state treasury - PNBP target in State Budget - The Income cannot be used - Obtaining pure fund allocation from State Budget - Unseparable wealth of the 	<ul style="list-style-type: none"> - Non-profit - Financial management in accordance with the State Budget mechanism - The Income is deposited into the state treasury - PNBP target in State Budget - The Income can be used with PNBP mechanism - Obtaining pure fund allocation from State Budget 	<ul style="list-style-type: none"> - Non-profit - Produce goods and services, services are operational - Financial management based on Government Regulation regarding BLU - The Income can be directly used - The Revenue is part of the PNBP target in the State Budget - Unseparable wealth of the state 	<ul style="list-style-type: none"> - Profit oriented - Pure business financial management - The Income is deposited directly into the company account - The use of income in accordance with the provisions of State-Owned Enterprises/Public Company - Capital participation by the government - Separated wealth of the state

¹⁰ Muhammad Djafar Saidi and Eka Merdekawati Djafar, *Hukum Keuangan Negara: Teori Dan Praktik*, 3rd ed. (Depok: Rajawali Pers, 2018).

¹¹ Adam Setiawan, "Eksistensi Lembaga Pengawasan Pengelolaan Keuangan Negara," *Jurnal Hukum & Pembangunan* 49, no. 2 (2019): 265, <https://doi.org/10.21143/jhp.vol49.no2.2002>.

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state	- Unseparable wealth of the state		
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Source: Directorate of PK BLU Development Directorate General of Treasury, Ministry of Finance 2011

2. Legal Basis for the Establishment and Management of BLU

The establishment of a BLU must meet various requirements that have been determined by the applicable laws and regulations, these requirements consist of substantive, technical and administrative requirements¹². These requirements consist of:

- a) Substantive requirements that are met when the relevant government agency provides public services related to:
 - 1) Provision of public goods and/or services;
 - 2) Management of certain areas or areas for the purpose of improving the community's economy or public services; and or
 - 3) Management of special funds in the framework of improving the economy and/or services to the community.
- b) Technical requirements are met if:
 - 1) Service performance in the field of main tasks and functions deserves to be managed and its achievements improved through public service agencies as recommended by the minister, heads of state non-ministerial government agencies, or state institutions in accordance with their respective authorities; and
 - 2) The financial performance of the work unit of the agency concerned is healthy as indicated in the proposed document for establishing a public service agency.
- c) Administrative requirements are met if:
 - 1) Requirements for the ability to improve service performance, finance and benefits obtained by the community
 - 2) Governance pattern
 - 3) Business strategic plan
 - 4) Basic financial statements
 - 5) Minimum service standards
 - 6) Recent audit report or willingness to be audited independently.

The application of the financial management pattern of the Public Service Agency can be in the form of full BLU status or partial status. Full BLU status can

¹² Saidi and Djafar, *Hukum Keuangan Negara: Teori Dan Praktik*.

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be granted when the substantive, technical and administrative requirements have been maximally met. When the substantive and technical requirements have been met but the administrative requirements have not been maximized, the status is only a gradual BLU. The gradual status obtained by BLU is only valid for a maximum of three years.¹³

There are many laws and regulations made by the government so that the BLU management pattern can run well and not run away from the main purpose of its formation. Some of them are:

Concerns	Regulations
Authority for the Procurement of Goods/Services at the Public Service Agency	Minister of Finance Regulation Number 08 of 2006
Formation of Supervisory Board in Public Service Agency	Minister of Finance Regulation Number 09 of 2006
Guidelines for Determining Remuneration for Management Officers, Supervisory Boards and Employees of Public Service Agencies	Minister of Finance Regulation Number 10 of 2006
Service Fees at Public Service Agencies, Revolving Fund Management Institutions, Cooperatives, and Micro, Small, and Medium Enterprises at the State Ministry of Cooperatives and Small and Medium Enterprises	Minister of Finance Regulation Number 34 of 2008
Procedures for Preparation, Submission, Determination, and Amendment of Business Plans and Budgets as well as Public Service Agency Budget Implementation Documents	Minister of Finance Regulation Number 66 of 2006
Amendment to the Regulation of the Minister of Finance Number 10/PMK.02/2006 concerning Guidelines for Determining Remuneration for Management Officials, Supervisory Boards, and Employees of Public Service Agencies	Minister of Finance Regulation Number 73 of 2007
Guidelines for Accounting and Financial Reporting of Public Service Agencies	Minister of Finance Regulation Number 76 of 2008
Public Service Agency Supervisory Board	Minister of Finance Regulation Number 109 of 2007
Public Service Agency Financial Management	Government Regulation Number 23 of 2005

¹³ Saidi and Djafar.

As understood in legal theory, in principle, existing laws are never complete and perfect.¹⁴ But at least all the rules that have been issued above are expected to be applied properly in the field, so that the BLU Financial Management Pattern can run optimally and as expected.

3. The Management of BLU

Currently, the Financial Management Pattern of BLU has begun to be widely applied in government agencies that provide public services such as hospitals and government-owned higher education providers. Although the management of BLU is carried out separately from the parent agency, it must still be subject to and comply with the applicable laws and regulations regarding state finances. This aims to improve services to the community in order to promote general welfare and participate in the intellectual life of the nation as stated in the preamble to the 1945 Constitution of the Republic of Indonesia.¹⁵

When the BLU has started operating, the BLU will be given flexibility in stages and within certain limits regarding the amount of funds that can be managed directly, goods management, receivable management, standard formulation, system policies, and financial management procedures. The said flexibility is not provided in investment management, debt management, and procurement of goods and/or services. The flexibility given depends on the Minister of Finance, because it is the Minister of Finance who can determine whether or not a BLU is valid.

BLU also has service standards and tariffs, service standards and tariffs at BLU using the minimum service standards set by the Minister, the Head of a non-state ministry government institution, or the head of the Institution in accordance with their authority. Minimum Service Standards are technical specifications about the minimum service standards provided by BLU to the community. Minimum service standards can also be proposed by government agencies that also implement BLU. Minimum service standards are technical specifications regarding the minimum service standards provided to the community. Minimum service standards must consider service quality, service equity and equality, cost and ease of accessing services. Government agencies that have used minimum service standards can charge fees to the public who use goods and/or services. The levy on goods/or services is determined in the form of a tariff whose calculation is based on the cost per unit of service or the return per investment of funds. The service tariff here includes a reasonable return and aims to cover all or part of the service fee.

¹⁴ Imron Rizki A, *Pengantar Ilmu Hukum*, ed. Abd. Kahar Muzakkir, CV. Sosial Politic Genius (SIGn) (Makassar: CV. Sosial Politic Genius (SIGn), 2020).

¹⁵Saidi and Djafar, *Hukum Keuangan Negara: Teori Dan Praktik*.

Then the work unit that implements the BLU, its Management Officer, Supervisory Board, and its employees may be given a reward in the form of remuneration based on the level of responsibility. Remuneration is employee benefits. Determination of remuneration must consider the principles of proportionality, equality and appropriateness. Regarding remuneration, it is regulated in Article 36 of Government Regulation Number 23 of 2005.¹⁶ In order to maintain service quality, government agencies administering BLU must meet the minimum service standards set by the minister, head of institution, or regional head according to their authority. This minimum service standard aims to provide a minimum service limit that should be met by the government. Elucidation of Article 8 of the Government Regulation regarding BLU states that in order to achieve the expected goals, BLU service standards must meet the SMART (Specific, Measurable, Attainable, Reliable, and Timely) requirements, namely: focusing on the type of service, measurable, achievable, relevant and reliable and on time.¹⁷

4. The Supervision of BLU

Supervision is one of the organic functions of management which is a process of leadership activities to ensure and guarantee that the goals and objectives as well as the tasks of the organization will and have been carried out properly in accordance with the plans, policies, instructions, and all stipulated provisions. The essence of supervision is to prevent from the beginning the occurrence of irregularities, waste, fraud, obstacles, errors, and failures in achieving goals and objectives as well as carrying out organizational tasks.¹⁸ Manullang said that supervision is defined as a process to determine what work has been carried out, evaluate it, and correct it, if necessary, with the intention that the implementation of the work is in accordance with the original plan.¹⁹

The activities carried out by BLU as work units of state ministries, non-ministerial government agencies, or state institutions for the purpose of providing public services whose management is based on the authority mandated by the parent agency. Therefore, BLU is part of the instrument for achieving the goals of state ministries, non-ministerial government agencies, or state institutions and therefore BLU is not separated from its parent agency. So that the leadership of the

¹⁶Indonesia, "PERATURAN PEMERINTAH REPUBLIK INDONESIA NOMOR 23 TAHUN 2005."

¹⁷ Rongiyati, "Analisis Yuridis Pengelolaan Keuangan Badan Layanan Umum Pada Instansi Pemerintah Penyelenggara Layanan Umum."

¹⁸ Tedi Sudrajat and Endra Wijaya, *Perlindungan Hukum Terhadap Tindakan Pemerintahan*, ed. Tarmizi (East Jakarta: Sinar Grafika, 2020).

¹⁹ M Manullang, *Dasar-Dasar Manajemen*, X (Jakarta: Ghalia Indonesia, 1983).

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parent agency remains responsible for all the implementation of the policies for the implementation of public services mandated to BLU.²⁰

In order for the purpose of the formation of the BLU to be achieved as desired, the BLU must comply with the applicable regulations and strict supervision is required in its management. For BLU whose annual turnover is Rp. 15,000,000,000,000.00 (fifteen billion rupiah), and/or the value of assets according to the balance sheet, a minimum of Rp. 75,000,000,000.00 (seventy five billion rupiah) may form a Supervisory Board.²¹

The establishment of the supervisory board aims to supervise the management of BLU carried out by the BLU Management Officer regarding the implementation of the Business Plan and Budget, Long-Term Business Strategic Plan, and the provisions of the applicable laws and regulations. The Supervisory Board for BLU within the Central Government is obliged to:

- a. provide opinions and suggestions to the Minister/Head of Institutions and the Minister of Finance regarding the Business Plan and Budget proposed by the BLU Management Officer;
- b. follow the development of BLU activities, provide opinions and suggestions to the Minister/Head of Institutions and the Minister of Finance regarding any issues deemed important for the management of BLU;
- c. report to the Minister/Head of Institutions and the Minister of Finance if there are symptoms of declining BLU performance; and
- d. provide advice to the BLU Management Officer in carrying out the management of the BLU.

Meanwhile, the Supervisory Board established to oversee BLU within the Regional Government has the following obligations:

- a. providing opinions and suggestions to the governor/regent/mayor regarding the Business Plan and Budget proposed by the BLU Management Officer.
- b. following the development of BLU activities, providing opinions and suggestions to governors/regents/mayors regarding any issues deemed important for the management of BLU.
- c. giving report to the governor/regent/mayor if there are symptoms of declining BLU performance; and

²⁰ Saidi and Djafar, *Hukum Keuangan Negara: Teori Dan Praktik*.

²¹Republik Indonesia, "PERATURAN MENTERI KEUANGAN NOMOR 09/PMK.02/2006," 2006.

- d. providing advice to the BLU Management Officer in carrying out the management of the BLU

The Supervisory Board reports on the implementation of its duties as referred to in paragraph (1) to the Minister/Head of Institutions and the Minister of Finance for BLU within the Central Government and to the governor/regent/mayor for BLU within the Regional Government periodically at least 1 (one) time in a semester and at any time if necessary.

The Supervisory Board which is formed to supervise BLU within the Central Government is formed by a decision of the Minister/Head of Institution with the approval of the Minister of Finance, while for BLU within the Regional Government it is formed by a decision of the governor/regent/mayor at the proposal of the Head of Regional Work Units.

Article 7 Regulation of The Minister of Finance Number 09/PMK.02/2006 Members of the Supervisory Board at BLU within the Central Government consist of elements of officials from State Ministries/Agencies and Ministry of Finance, as well as experts in accordance with BLU activities. Meanwhile, the members of the Supervisory Board of BLU within the Regional Government environment consist of elements of Regional Work Units officials and elements of Regional Financial Management Officers, as well as experts in accordance with BLU activities.

In addition to the Supervisory Board, law enforcement officers are also expected to be able to carry out external supervision, on the other hand the community is expected to be present to jointly supervise all BLU, especially in a country that adheres to a democratic system such as Indonesia, community participation is very important.²² In its accountability, the BLU must be able to calculate and present the budget it uses in relation to the services that have been realized.

Conclusion

Based on the results of the analysis of the concept and all the rules regarding the Financial Management Pattern of Public Service Agencies, it can be concluded that to this day the BLU Financial Management pattern has been widely applied in government agencies, both central and regional governments. Some sectors, for example, provide public services such as hospitals and higher education institutions. However, there are still many work units that misunderstand their

²² Marten Bunga et al., "Urgensi Peran Serta Masyarakat Dalam Upaya Pencegahan Dan Pemberantasan Tindak Pidana Korupsi," *Law Reform* 15, no. 1 (2019): 85, <https://doi.org/10.14710/lr.v15i1.23356>.

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presence as a BLU, which seems like a state-owned enterprise seeking as much profit as possible. Problems that often arise in BLU are also regarding quality and price when compared to the private sector, BLU still often lags behind regarding service quality. Revenue from service tariffs should be utilized optimally to improve services provided to the community. The service fee charged is also not excessive and the aim is not to get the maximum profit, but the purpose of PPK BLU is to provide services to the community in order to promote general welfare and educate the nation's life. Service tariffs used by BLU must consider the continuity and development of services, people's purchasing power, the principles of justice and propriety and healthy competition.

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