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Financial Management of State Universities as Public Service Agency in Supporting The Development of Human Resources and Facilities (Study at the Faculty of Languages and Arts, Universitas Negeri Manado)

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Abstract. Public service agencies are basically a tool to improve the performance of public services for the development of human resources as well as infrastructure facilities through the implementation of financial management based on results, professionalism, accountability and transparency. The aim of this research is to describe and analyze the financial management of state universities as public service agencies (BLU) in supporting the development of human resources and infrastructure (Study at the Faculty of Languages and Arts (FBS) Universitas Negeri Manado). The research method used is a qualitative method with a purposive sampling technique in determining informants. The research results show that, among other things, 1) Financial management planning for state universities that implement public service bodies must be able to accommodate the interests of both parties (central government and state universities); 2) There needs to be transparency in financial management. In terms of what and for what the institution's finances need to be recorded and accounted for, accompanied by proof of its use; 3) Financial planning needs to be done every year by taking into account the needs that occur in the next year. Planning must be designed to be close to reality through comprehensive planning. Apart from that, the implementation of management of state assets must be directed at management that provides academic and economic benefits through the tridharma of higher education; 4) Important things to pay attention to when preparing a budget plan: a. Inventory the plans to be implemented b. Develop a plan based on the priority scale for implementation c. Determine the work program and program details d. Determine the need for implementation of program details e. Calculating the funds needed f. Determine the source of funds to finance the plan.

Keywords. Financial Management, Human Resources Development, Infrastructure, BLU

1. Introduction

The implementation of public administration reform is increasingly evident in various countries, including Indonesia. The New Public Management (NPM)/Reinventing Government doctrine, which is based on the experience of European countries, the United States, Australia and New Zealand, is gradually being adopted into government management in various

countries, including Indonesia. Changes in government management in the new public from institutional arrangements, civil service reform and New Management Reform (Masengi et al., 2023)[1].

One of the most prominent reforms is the shift from traditional financial management to a performance-based financial management system. For traditional management systems, the budget process tends to prioritize systems and procedures, inefficient bureaucracy, slow and ineffective service delivery. Meanwhile, performance-based management systems are more oriented towards performance and results (Maharani & Adi, 2013) [2]. Therefore, a change is needed in the context of a more rational learning process to use the government's resources considering that the level of funding needs is increasing, while the resources available remain limited. This is made even more urgent by the fact that the burden of government financing which relies on loans is increasingly required to be reduced for the sake of intergenerational justice [3]. Thus, rational choices by the public should be able to balance priorities with the constraints of available funds. The government is advised to break away from classic bureaucracy, by encouraging organizations and employees to be more flexible, and setting organizational goals and targets more clearly so as to enable results to be measured (Pasolong, 2007) [4].

Law Number 17 of 2003 concerning State Finance, which emphasizes performance-based budgeting, which provides an important foundation for a new orientation in Indonesia [5]. These state financial regulations have changed the mindset or mindset to one that is more efficient, professional, accountable and transparent, by making a change from traditional budgeting to performance-based budgeting, which opens up a corridor for the implementation of a performance basis within the government (Dilapanga et al., 2023) [6]. With this performance basis, the direction of using government funds becomes clearer from just financing inputs and the process becomes output-oriented. Furthermore, the shift from the traditional financial management system to a performance-based financial management system was then accommodated on a legal basis, namely in Law Number 1 of 2004 concerning the State Treasury (President of the Republic of Indonesia, 2004) [7]. This law is a way for the implementation of performance-based finance within the government. This performance-based financial management is explicitly stated in Article 68 paragraph (1) of Law Number 1 of 2004 concerning the State Treasury, "Public service agencies are formed to improve services to the community in order to advance general welfare and make the nation's life intelligent." and Article 69 paragraph (1) of Law Number 1 of 2004 concerning State Treasury, "every public service agency is obliged to prepare an annual work plan and budget." where in these articles government agencies whose main tasks and functions are to provide services to the community (such as health services, education, area management and licensing) can implement flexible financial management patterns by highlighting productivity, efficiency and effectiveness [7]. The government agency that implements the provisions in these articles is then referred to as the Public Service Agency (BLU). It is hoped that the implementation of this Public Service Agency will become a prominent concrete example of implementing financial management based on performance results.

The principles contained in these two laws are the basis for government agencies to implement financial management of Public Service Bodies. It is hoped that the Public Service Agency can be the first step in renewing public sector financial management, in order to improve government services to the community. Along with recent financial and public service reforms, there has been extraordinary attention from the government to improve public services as desired by the community. This effort to improve public services was answered by the

Government by issuing PP No. 23 of 2005 (President of the Republic of Indonesia, 2005) which has now been changed to PP No. 74 of 2012 concerning Amendments to Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Bodies and several regulations relating to public/community services that were born after 2005. This is the case with BLU, as a government institution that focuses on public services that was born after its enactment. These PPs have experienced quite rapid development in the last few years both in terms of income, the assets they acquire and the services they provide to the community [8].

Public service agencies are basically a tool to improve the performance of public services for the development of human resources as well as infrastructure facilities through the implementation of financial management based on results, professionalism, accountability and transparency (Lestiyani & Suranto, 2015) [9]. To be able to become a public service agency, an agency must fulfill three basic requirements, namely substantive requirements related to the implementation of public services, technical requirements related to service performance and financial performance, as well as administrative requirements related to the fulfillment of documents such as governance patterns, plans, business strategy, minimum service standards, basic financial reports, and audit reports/willingness to be audited. Through the concept of financial management patterns of state universities as public service bodies, it is hoped that they can increase professionalism, encourage entrepreneurship, transparency and accountability in the context of public services, in accordance with the three pillars expected from the implementation of the financial management officials for public service bodies (PPK-BLU), namely promoting improved public service performance, flexibility in financial management and good governance (Waluyo, 2011) [10].

In PP no. 23 of 2005 (President of the Republic of Indonesia, 2005) concerning the financial management of public service agencies, it is stated firmly that public service agencies are government agencies that provide goods and services without prioritizing making a profit. By looking at the mission and motives, it can be seen that in fact a public service agency is a public entity that is non-profit or can also be called without prioritizing the search for profit. The explanation of PP No. 23 of 2005 explicitly states that agency work units within the government which carry out operational tasks of public services such as health, education, and so on have developed widely in the form of agency which is not managed in a pure bureaucratic system but is managed by managed agencies business style (Juliani, 2018) [11].

One of the government agencies whose main task and function is to provide services to the community is higher education agencies/state universities. The issuance of Law No. 12 of 2012 concerning Higher Education which also regulates the issue of autonomy (non-academic) of higher education as governance and finance. The rules regarding higher education governance are outlined in the fifth part of Article 62-68 of Law no. 12 of 2012 on Higher Education in this article states that universities have autonomy (non-academic) in terms of organization, finances, student affairs, personnel and infrastructure. Not only that, the law clearly divides two forms of autonomous administration of state universities, namely in the form of state universities in the form of public service bodies and legal entities [12].

Providing flexibility to PTNs that have been designated as BLUs in financial management is not necessarily allowed to burden the community's capacity but must remain in principle for the sake of effectiveness and efficiency in public services, this can be seen in the provisions of Article 8 paragraph (3) of Government Regulation no. 23 of 2005 (President of the Republic of Indonesia, 2005) concerning Financial Management of Public Service Bodies, which requires PTNs that carry out their finances through PK-BLU in preparing Minimum

Service Standards to consider the quality of service, equality and equity of services, costs and ease of obtaining services.

Currently, the implementation of performance-based financial management through public service agencies at state universities still causes various problems (Waluyo, 2014) [13]. Inspector General of the Ministry of Education and Culture, Haryono, said that state universities with public service agency status do have special privileges compared to state universities with legal entity status. State universities with public service agency status are given somewhat loose authority to collect education fees from the public. Including making research collaborations or similar with other parties. At first glance, it is not state money (the State Revenue and Expenditure Budget that is misappropriated, but public money or campus partner money. Currently there are twenty-five (25) state universities that have the status of public service agencies (Sulaeman & Sofi, 2022) [14].

Based on the explanation and description explained above, the public service agency in this context, Universitas Negeri Manado, which includes the Faculty of Languages and Arts, is basically a tool for improving the performance of public services for human resource development as well as infrastructure facilities through the implementation of financial management based on results, professionalism, accountability and transparency. However, what was found based on the results of the initial observations made by the author was that the Faculty of Languages and Arts which is part of Universitas Negeri Manado, which is currently incorporated as a Business Services entity, has not yet demonstrated its ideal interpretation of this. The author observes that budget management, which includes the distribution and arrangement of budgets, is still not very good, which is comparable to the development of human resources, in this case teaching staff who have not experienced prosperity, then the quality and quantity of development is currently low, as a result of the stimulus for human resource development. in terms of salaries for teaching staff, it is not too large. Then, the absorption of alumni into the world of work, as the author observes, is not very large because the attitude and focus of the Faculty of Languages and Arts is still low in paying attention to Human Resource Development, in this case education and students.

Then there are problems with the infrastructure at the Faculty of Languages and Arts, including a lack of classrooms for lectures, access to health in the form of clinics, places and parking areas and a lack of equipment to support a healthy and good lecture process such as seating, LCD/ Projectors, whiteboards, study tables, this may all happen in the author's hypothesis, seeing that there are errors and there needs to be improvement in financial management at the Faculty of Languages and Arts, Universitas Negeri Manado.

Based on the description of the incident above, the author is interested in studying and analyzing this incident in the form of a thesis with the title: Financial Management of State Universities as Public Service Bodies in Supporting the Development of Human Resources and Infrastructure (Study at the Faculty of Languages and Arts, Universitas Negeri Manado). The aim of this research is to describe and analyze the financial management of state universities as public service agencies (BLU) in supporting the development of human resources and infrastructure (Study at the Faculty of Languages and Arts, Universitas Negeri Manado).

2. Method

In this research the author used qualitative research. This research produces descriptive data in the form of written or spoken words and people and behavior that can be observed (Sujarweni, 2014)[15]. One type of qualitative descriptive research is research using a case study method or approach. The case study method ensures that the researcher remains holistic

and significant. The aim of this descriptive research is to create systematic, actual and accurate descriptions, images or paintings regarding the facts, characteristics and relationships between the phenomena being studied (Rukajat, 2018)[16].

The focus of this research is Financial Management of State Universities as Public Service Bodies in Supporting the Development of Human Resources and Infrastructure (Study at the Faculty of Languages and Arts, Universitas Negeri Manado) with sub-focuses namely 1) financial management of State Universities as Public Service Bodies and 2) Infrastructure Facilities . Research location at the Faculty of Languages and Arts, Universitas Negeri Manado. The research subjects were the Dean, Deputy Dean II, Head of Department, and Treasurer of FBS, Universitas Negeri Manado. The data collection techniques used were observation, interviews, documentation and literature study. To determine the informants, a purposive sampling technique was used, where the informants selected were those who really understood the object under study [17]. The data analysis technique used is the Miles & Huberman approach model in Masengi et al. (2023), namely data collection, data reduction, data presentation, and drawing conclusions [18].

3. Result and discussion

3.1. Financial Management of the Public Service Agency, Faculty of Languages and Arts, Universitas Negeri Manado

According to Sudana (2019) financial management is a field of finance that applies financial principles in a company organization to create and maintain value through appropriate decision making and resource management [19]. Financial management is the management of financial functions which consists of investment decisions, funding and asset management decisions (Hartati, 2013) [20]. Meanwhile, in law number 17 of 2003 (President of the Republic of Indonesia, 2003) concerning state finances (UUKN), the meaning of state finances is all the rights and obligations of the state that can be valued in money, as well as everything, whether in the form of money or goods which are can be made into state property in connection with the implementation of these rights and obligations [21].

Public service agencies are agencies within the Government that are established to provide services to the public in the form of providing goods and/or services for sale without prioritizing profit making and in carrying out their activities are based on the principles of efficiency and productivity. Public service agencies are an inseparable part of state ministries, non-ministerial institutions, or state institutions that carry out independent management of state finances [22].

Based on article 2 PP no. 23 of 2005 (President of the Republic of Indonesia, 2005) concerning Financial Management of Public Service Agencies, the aim of BLU is to improve services to the community in order to advance general welfare and smarten the life of the nation by providing flexibility in financial management based on economic and productivity principles and the application of sound business practices. . Healthy business practices mean that they are based on good management principles including planning, organizing, implementing, controlling and accountability.

Public service agencies adhere to the principles, namely: a) BLU operates as a work unit of state ministries/regional government institutions for the purpose of providing public services whose management is based on the authority delegated by the parent agency concerned; b) BLU is part of the instrument for achieving the goals of state ministries/institutions/regional governments and therefore the legal status of BLU is not separate from that of state ministries/institutions/regional governments as parent agencies; c)

The Minister/institution head/governor/regent/mayor is responsible for the implementation of public service delivery policies delegated to the BLU in terms of the benefits of the services produced; d) The official appointed to manage the BLU is responsible for the implementation of public service delivery activities delegated to him by the minister/institution head/governor/regent/mayor; e) BLU carries out its activities without prioritizing profit making; f) Work plans and budgets as well as BLU financial and performance reports are prepared and presented as an inseparable part of work plans and budgets as well as financial and performance reports of state ministries/institutions/SKPD/regional governments; g) BLU manages the delivery of public services in line with sound business practices.

FBS, as one of the faculties at Universitas Negeri Manado which implements the Public Service Agency Financial Management Pattern, determines the main services that are the characteristics of Universitas Negeri Manado BLU. These services include services to internal stakeholders, namely students and lecturers, and services to external stakeholders, namely the community using Universitas Negeri Manado services. These services consist of services in the tridharma field, namely services in the fields of education and teaching, research services and community service, cooperation services, human resource services, facilities and infrastructure services, and services in the financial sector. The services provided are carried out by striving for excellence, namely excellence in education and teaching (excellent in teaching and learning), excellence in research and development, and excellence in innovation and collaboration.

The BLU budget is allocated according to the RKKL and implemented with full responsibility. This was expressed by the Dean of FBS who said: "*In terms of financial management, FBS has implemented it in accordance with the SOPs and applicable provisions and refers to existing regulations.*"

Based on the interview above, it can be concluded that BLU's financial management at FBS is optimal and can be accounted for through planning, implementation, administration and reporting of BLU's finances in realizing accountability which is the main goal of public sector reform. Regarding managed BLU funds, FBS has open principles in management and implementation. This was explained by the Deputy Dean II of Universitas Negeri Manado FBS in an interview who said: "*The management and implementation of FBS BLU funds is based on the University's RSB and RBA, and is transparent in the faculty so that the community can see the realization of the budget that has been used*".

This was confirmed by the Head of the FBS Department who said that: "The University's RSB and RBA have been previously socialized in the Faculty and the FBS leadership guarantees financial transparency in the faculty." Likewise, the FBS treasurer said that: "*Financial management and implementation in the faculty is conveyed directly at faculty meetings and socialized to FBS departments and study programs, so that the budget that will be and has been used can be known and understood*".

In Government Regulation of the Republic of Indonesia Number 23 of 2005 concerning Financial Management of Public Service Bodies as amended by Government Regulation of the Republic of Indonesia Number 74 of 2012 concerning Amendments to Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Bodies, provisions related to financial management have been regulated, namely 1) planning and budgeting, 2) income and expenditure, 3) cash management, 4) management of receivables, debts, investments, 5) accounting, reporting and accountability, 6) BLU budget surplus and deficit.

The Public Service Agency is actually a government-owned institution that provides public services with non-profit and accountability principles that are given discretion and partial autonomy in administration and governance like business institutions, although it cannot be separated from its parent ministry or institution and is still an inseparable state asset and wealth. This unseparated state wealth is a characteristic of bureaucratic institutions, with all wealth (objects/tangible assets or not) originating from the APBN/APBD or others not permitted to be invested by the institution, because in fact all sources of funds for the BLU institution come from the APBN /APBD, the majority of which comes from public tax payments, loans, or other legitimate sources.

It should be added that the main source of income for various universities in Indonesia comes from several forms such as donations for educational provision, donations for facilities and educational institutions. As a BLU that serves the needs of the community using state assets, PTN actually has other sources of income, through business units (rental income, printing, collaboration with other parties) on campus, but the number is relatively smaller..

3.2. Facilities and Infrastructure for the Faculty of Languages and Arts, Universitas Negeri Manado

Government Regulation (PP) Number 19 of 2005 concerning National Education Standards (SNP) states that there is a need for minimum benchmark quality standards to assess the quality level of provision, utilization, maintenance and development of facilities and infrastructure available at each tertiary institution. Educational Facilities and Infrastructure are facilities that directly function to support the process of providing education in achieving set targets, including: office space, work equipment and technological devices. Work infrastructure is a facility that indirectly functions to support the implementation of a work process in improving performance in accordance with duties and responsibilities, such as office buildings, office buildings and agency houses.

Campus facilities and infrastructure are one of the supporting factors in achieving a successful learning process in a tertiary institution. This can be achieved if the availability of existing facilities and infrastructure is very adequate and accompanied by good and optimal management. The availability of adequate facilities and infrastructure is in line with the Government Regulation of the Republic of Indonesia Number 13 of 2015 concerning the Second Amendment to the Government Regulation of the Republic of Indonesia Number 19 concerning National Education Standards, which includes Management Standards, Cost Standards, Infrastructure Facilities Standards, Educator and Education Personnel Standards, Content Standards, Process Standards, Assessment Standards, and Graduate Competency Standards. Through Minister of Education and Culture Regulation Number 49 of 2014 in article 2 paragraph (1) it is stated that National Higher Education Standards consist of National Education Standards, Research Standards and Community Service Standards. Thus, 10 standards apply to universities, namely Graduate Competency Standards, Learning Content Standards, Learning Process Standards, Learning Assessment Standards, Lecturer and Education Personnel Standards, Learning Facilities and Infrastructure Standards, Learning Management Standards, Learning Financing Standards, Research Standards, and Community Service Standards.

Apart from being a standard standard that has been stipulated in ministerial regulations, in the context of a quality assurance system, infrastructure standards are one of the vital components that must be owned and managed well. Therefore, the standard of facilities and infrastructure is one of the benchmarks for the success of a higher education's quality assurance

system. Thus, a special policy related to its management is needed which is stated in detail through a policy document for the management of infrastructure. Facilities and infrastructure management policy documents are needed to ensure that existing facilities and infrastructure are managed properly and optimally and fulfill the management requirements as mandated in existing regulations. Facilities and infrastructure management policies include planning, procurement of goods/services, inventory, legal audit, assessment, use and maintenance procedures, supervision and control, transfer and elimination of existing facilities and infrastructure.

The FBS facility and infrastructure management system includes policies, development and recording, determination of use, maintenance and/or repair as well as cleanliness, security and safety of infrastructure and facilities. Data for 2022, FBS has sufficient learning facilities and infrastructure.

5. Conclusion

Based on the results of the research and discussion above regarding Financial Management of State Universities as Public Service Bodies in Supporting the Development of Human Resources and Infrastructure, it is concluded that :

1. Financial Management of the Faculty of Languages and Arts, Universitas Negeri Manado
 - a) Financial management planning for state universities that implement public service bodies must be able to accommodate the interests of both parties (central government and state universities);
 - b) There needs to be transparency in financial management. In terms of what and what the institution's finances are for, they need to be recorded and accounted for, accompanied by proof of their use;
 - c) Financial planning needs to be done every year by taking into account the needs that occur in the next year. Planning must be designed to be close to reality through comprehensive planning. Apart from that, the implementation of state wealth management must be directed at management that provides academic and economic benefits through the tridharma of higher education;
 - d) There needs to be socialization and training provided to human resources involved regarding higher education financial management so that the implementation of the form of public service agency can run in accordance with the principles;
 - e) Fair budget allocation according to priority scale;
 - f) Implementation of internal and external audits to maintain financial accountability and external parties' trust in management;
 - g) Higher education management must invest (establish business units) in various sectors to ensure financial circulation so that idle money does not occur;
 - h) In the budget plan it is formulated in rupiah form for a certain period or period, as well as the allocation of resources to each part of the activity. A person responsible for activities carried out by a higher education institution is accompanied by reporting based on the realization carried out, so that the difference between the budget and implementation can be compared and to carry out follow-up actions if there are things that need to be corrected. In implementing activities, the amount realized may not be the same as the budget plan, it could be less or more than the budgeted amount. This can happen for several reasons: a. Existence of expenditure efficiency or inefficiency; b. Savings or waste occurs; c. Implementation of

activities that are not in accordance with what has been programmed; d. There are unanticipated price changes; e. Inappropriate budget preparation.

i) Important things to pay attention to when preparing a budget plan: a. Inventory the plans to be implemented; b. Develop a plan based on the priority scale for implementation; c. Determine the work program and program details; d. Determine the need for implementation of program details; e. Calculating the funds needed f. Determine the source of funds to finance the plan.

2. Based on available data, the Faculty of Languages and Arts, Universitas Negeri Manado is considered to have sufficient facilities and infrastructure needed by a Faculty in Higher Education.

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