

Philosophical Overview of the Relationship between Budget Users and the State General Treasurer in the Management of Financial State (Indonesia Experience)

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Abstract

Legislation on state financial management is a legal form of state financial management that has a rationale. Understanding the philosophical basis of the rationale will provide strengthening of understanding of the relevant laws and regulations and authority and responsibilities to the Budget User and the State General Treasurer. This study aims to find out the rationale used in state financial management, especially related to the authority and division of responsibility between the Budget User and the State General Treasurer in the state financial management. This research uses descriptive qualitative method with library research and content analysis technique with normative juridical approach. The results found that the Budget User and the State General Treasurer had an equal standing under the President. Both are packaged in check and balance relationships to protect the country's finances from arbitrary actions by certain parties. Philosophically, the Budget User is a party that "has a budget" so that it gets authority in planning the budget, implementing the budget, testing the bill, ordering payments, and accounting for the implementation of the budget. Budget Users become active parties in the implementation of the budget. Meanwhile, the State General Treasurer becomes a passive party, i.e. only carrying out payment duties in accordance with the pay orders issued by the Budget User. The Budget User becomes the party formally and materially responsible for the pay order issued, while the State General Treasurer is formally responsible for the payment.

Keywords:

budget user; state general treasurer; test; formal; material



I. Introduction

The management of state finances is a consequence of the existence of the State Budget (APBN). In Article 23 paragraph (1) of the 1945 Constitution, it is stated that the APBN is constitutionally a manifestation of the management of state finances which is determined annually by law and carried out openly and responsibly for the greatest prosperity of the people. From this paragraph it can be ascertained that the APBN is not just an administrative document, but also a policy document in order to realize the greatest prosperity of the people. The APBN has targets to continue to improve people's welfare and is an implementation of fiscal policy in overcoming economic problems that occur.

The article also implies the need for transparency in the management of state finances. This is manifested by the packaging of the State Budget in the form of a law after it is approved by the House of Representatives (DPR) and promulgated in the state gazette so that

the public can find out easily. Disclosure is also carried out at the time of accountability or reporting, which is also in the form of law. The APBN accountability document is in the form of the Central Government Financial Report (LKPP) which is audited by the Supreme Audit Agency (BPK) and subsequently (through the approval of the DPR) promulgated in the Law on State Budget Calculation. Accountability is not only politically accountable to the DPR, but also accountability for transactions that occur in the management of state finances.

The management of state finances is the duty and authority of the President as the Head of Government. This authority is delegated to ministers/heads of institutions as Budget Users and to the Minister of Finance as State General Treasurer. Both parties have duties, authorities, and responsibilities in accordance with the laws and regulations. Although institutionally there is a clear separation, the Budget User and the State General Treasurer cannot manage state finances without involving other parties. In carrying out their duties, authorities, and responsibilities, both have a relationship and are related to each other.

Management stages include planning, organizing, mobilizing, controlling, and evaluating. The following five stages of communication management should be carried out by individuals or institutions when running their programs. (Irma, A. et al. 2020)

Regulations that have been established in laws and regulations are based on thoughts or philosophy (Khambali, 2014). For this reason, understanding and implementing a provision in the legislation needs to pay attention to the philosophical basis used so that it is formed into a regulation. The elaboration and understanding of the philosophy of the provisions in the legislation is fundamental in order to maintain its implementation while still being able to uphold a sense of justice (Handayani et al., 2018; Hermoyo, 2012). An understanding of the rationale/philosophy can also prevent the use of articles/paragraphs of laws and regulations for purposes that are not appropriate or even injure the sense of justice to be realized.

Procurement of goods/services is one of the matters relating to the management of state finances in which there is a flow of money to parties entitled to receive payments. This is quite vulnerable to actions or actions that have the potential to harm state finances by related parties, both within the ministry/institution (Budget User) and within the Ministry of Finance (State General Treasurer, BUN). Therefore, it is necessary to understand the thinking or philosophy that underlies the laws and regulations in managing state finances, especially in the relationship between the two institutions in managing state finances.

Several previous studies have tried to explore and examine the philosophical basis in the preparation and implementation of a policy, as was done by Listyawati (2016) and Prasetyo (2020). Although some of these studies have tried to discuss the philosophical review of a policy, these studies do not discuss the management of state finances, especially on the relationship between Budget Users and the State General Treasurer as the object of study. Thus, it is necessary to examine the philosophical basis for the emergence of related policies in the framework of state financial management.

II. Review of Literature

2.1. Billing Rights on Budget

In order to provide a complete discussion of the relationship between the Budget User and the State General Treasurer, it is necessary to understand the emergence of collection rights. The existence of a collection right on a party also means that the state has an obligation to make payments for the claim right. The payment is made through the mechanism regulated in the legislation.

The emergence of collection rights is caused by transactions to fulfill state needs (performed by ministries/institutions using budgets). In carrying out its duties and functions,

the work unit of the ministry/institution requires goods/services. In order to meet the needs for these goods/services, the ministry/institutional work unit is given a budget (fund) in a certain amount with a budget implementation document in the form of a Budget Implementation List (DIPA). DIPA is a budget implementation document prepared by the Budget User/Budget User Proxy which serves as the basis for budget execution after obtaining approval from the Minister of Finance. With a number of funds available in DIPA, ministry/institutional work units can meet their needs to support the operational implementation of tasks, functions, and services to the community.

2.2. Payment of Budget and Corruption Crime

The issuance of SP2D is the last stage of the payment process to third parties in direct payments. Meanwhile, payment using stock money is carried out by the execution of the payment by the Expenditure Treasurer. Inventory Money (UP) is a work advance in a certain amount given to the Expenditure Treasurer to finance the daily operational activities of the Satker or to finance expenses which, according to their nature and purpose, are not possible through a direct payment mechanism. Types of Money Supply consists of UP Cash and UP Government Credit Card. UP is used to finance the daily operational activities of the Satker and to finance expenses that cannot be made through the LS Payment mechanism. UP is also an advance from the BUN Proxy to the Expenditure Treasurer which can be requested for replacement (revolving).

Basically, payments are made because of an order to pay. The payment order is in the form of a Payment Order received by KPPN (as the BUN Authorization) from PP-SPM. For payment with stock money, a payment order is issued by PPK in the form of a Payment Order (SPBy) which is given to the Expenditure Treasurer. PP-SPM is an official authorized by KPA to conduct testing on payment requests and issue SPM. The duties of a PPSPM are: (a) to test the correctness of the spp along with supporting documents; (b) refuse and return the spp, if the spp does not meet the requirements to be paid; (c) charge bills on the budget items that have been provided; (d) issue MSS; (e) keep and maintain the integrity of all claim documents; (f) report the implementation of tests and payment orders to KPA; and (g) perform other duties and authorities related to the execution of tests and payment orders.

While the PPK is an official who exercises the authority of the KPA to take decisions and/or actions that may result in expenditures at the expense of the State Budget. The duties of a KDP are: (a) to prepare a plan for implementing activities and a plan for withdrawing funds; (b) issue a letter of appointment for the provider of goods/services; (c) make, sign & execute agreements with providers of goods/services; (d) carry out self-management activities; (e) notify bun's attorney of the agreement/contract he has made; (f) controlling the execution of the agreement/contract; (g) examine and sign a letter of evidence regarding the right to collect from the state; (h) prepare and sign the SPP; (i) report the implementation/completion of activities to the KPA; (j) submit the results of the work on the implementation of activities to the KPA with the minutes of delivery; (k) keep and maintain the integrity of all activity implementation documents; and (l) carry out other duties and authorities related to actions that result in the expenditure of the state budget.

Neither the BUN Proxy nor the Expenditure Treasurer can make payments without a payment order. Both are packaged passively by legislation, namely there must be a payment order to be able to make payments. In making payments, both are only based on the payment order and the completeness of the documents. Both of them do not have the authority to examine the physical/material goods/services to be paid.

Tests carried out by the Expenditure Treasurer at the time of making payment include: 1) completeness of documents, 2) correctness of calculations, and 3) availability of funds. The three things above are based on Article 21 paragraph (3) of the State Treasury Law which states that:

“The Expenditure Treasurer makes payments from the inventory money that he manages after

- a. examine the completeness of the payment order issued by the Budget User/Proxy of the Budget User;
- b. test the correctness of the billing calculation stated in the payment order;
- c. test the availability of the funds in question.”

In the paragraph above, there is absolutely no mention of the authority of the Expenditure Treasurer to test/check the physical/material goods/services to be paid in order to carry out the payment order (SPBy) it receives. The same thing was experienced by KPPN as the Proxy of BUN.

2.3. Previous Research

Several previous studies have tried to explore and examine the philosophical basis in the preparation and implementation of a policy or examine the implementation of the powers and duties of the State General Treasurer/Budget User. Listyawati (2016) conduct a philosophical study with a positivism paradigm on the policy of implementing Corporate Social Responsibility (CSR) as an obligation according to law. In her study, Listyawati found that philosophically, the application of Article 74 of Law no. 40 of 2007 which regulates CSR has shown that moral actions in the form of CSR can be increased to become law. The philosophical basis is that the company in carrying out business activities has caused negative impacts that have resulted in losses for the community, so that by implementing CSR properly, Good Corporate Governance will be realized.

Prasetyo (2020) examines the philosophical juridical analysis of the importance of guaranteeing legal certainty in the development of Islamic financial transactions. In the study, it was found that philosophically several matters relating to the provisions of Islamic finance law are still not explicitly regulated, for example Islamic financial practices, such as the amount of interest that is considered halal or haram, the courts authorized to decide on sharia financial issues, the practice of profit sharing almost equal to or even greater with the interest system and other problems that hinder the development of Islamic finance. People who have been taught to use conventional concepts for years, consider it safer with a definite positive legal guarantee from the state. In a society system that is heading towards a modern direction, guarantees of legal certainty are very necessary. so that a good legal system is needed so that people are sure of the security in transactions in Islamic financial institutions. Legal certainty is important as the basic foundation, action plan, rules of the game, problem solving, control and supervision in Islamic financial transactions. Philosophically, a legal concept is needed in the development of sharia finance that protects the interests of the community and is far from the practice of capitalism, so that it is in accordance with the principles in sharia.

III. Research Methods

Based on the objectives to be achieved, this research is included in the category of qualitative descriptive research which aims to describe certain situations or symptoms in detail (John, 2013). This research uses library research methods/techniques (library research) and content analysis (Schreier, 2012) with a normative juridical approach, namely an approach that uses written norms established and promulgated by the government/authorized

official (legis positivist).(Susanto, 2017). This approach is used to analyze the authority, responsibility and relationship between the Budget User and the State General Treasurer. The library research technique in this study uses the types and sources of secondary data obtained from research results, regulations, articles and reference books that discuss topics related to the research theme (John, 2013). While the content analysis technique is a method used to find out the conclusions of a text. Or in other words, content analysis is a research method that wants to reveal the author's ideas, both manifest and latent (Schreier, 2012).

IV. Results and Discussion

4.1. State Financial Management Authority

The purpose of managing state finances is for the greatest prosperity of the people. The management of state finances is the task of the government (executive) authority. This is what philosophically underlies the provision that the management of state finances is carried out by the president as the head of government. Article 6 paragraph (1) of the State Finance Law which states that:

"The President as the Head of Government holds the power to manage state finances as part of the government's power."

Based on this paragraph, all officials managing state finances must work in the executive environment which is under the control of the President as the head of government. It is not permissible for an official who works outside the executive/government to serve as the State General Treasurer, Budget User and other state financial manager under him. The chairman of the MPR, the chairman of the DPR, the chairman of the MA, and the leaders of other high state institutions are not justified in being appointed as budget users even though they are the highest leaders of state institutions. If the leaders and members of the said high state institutions are appointed as Budget Users or other financial management officials, it is the same as placing them under the President as the Head of Government.

The President's power in managing state finances is not exercised alone, but is delegated to the officials under him. This is intended so that the power to manage state finances is not in one party/official so that it is difficult to be controlled by other parties/officials. For this purpose, the management of state finances (especially APBN) under the President is authorized to two different officials, namely the Budget User and the State General Treasurer. Among the officials managing state finances, checks and balances must be created so that no single official can issue state money without the involvement of other parties/officials.

"The powers as referred to in paragraph (1):

- a. Authorized to the Minister of Finance, as fiscal manager and Government Representative in the ownership of separated state assets;
- b. Authorized to the minister/head of institution as Budget User/User of goods of the state ministry/institution he leads;
- c. Handed over to the governor/regent/mayor as the head of the regional government to manage regional finances and represent the regional government in the ownership of separated regional assets.
- d. Does not include authority in the monetary sector, which includes, among others, issuing and circulating money, which is regulated by law."

To the Minister of Finance (letter a) and to the ministers/heads of institutions (letter b) use the word empowered. Meanwhile, the governor/regent/mayor (letter c) uses the choice of words submitted. This is because the Minister of Finance and the Ministers/Heads of Institutions exercise the power to manage the State Budget whose responsibility (politically)

remains with the President. After the fiscal year ends, the president submits accountability for the implementation of the APBN to the DPR in the form of a Central Government Financial Report which will then become part of the Law on Accountability for the Implementation of the State Budget. Meanwhile, the transfer of power is given to the regional head because the implementation of its management is no longer part of the APBN, but is stated in the Regional Revenue and Expenditure Budget (APBD). On the basis of regional autonomy, the APBD is planned, implemented, and accounted for separately from the APBN. The APBD is promulgated in the form of a Regional Regulation so that there is a role for the Regional House of Representatives in giving approval. Accountability for the implementation of the APBD is also the responsibility of the respective regional heads (not the president) and is promulgated in the form of regional regulations.

4.2. Authority and Duties of Budget Users and State General Treasurer

The discussion of authority and duties will answer the question of who does what. This is very necessary so that there is no overlap of authority and duties or a struggle over them. The division of tasks is also needed to strengthen the effectiveness of the performance of public organizations in achieving their goals (Murti, 2015). In the management of state finances, the division of tasks and authorities is also carried out in regulating the relationship between the Budget User and the State General Treasurer.

In discussing the duties and authorities, it is necessary to understand the philosophical rationale of who is the owner of the budget (funds available in the APBN)? The word owner" here does not mean private ownership of the existing budget funds, but the party who "has the authority to use the budget." The State Finance Law places the "ownership" with the minister/head of the institution as the Budget User. This is confirmed in Article 1 number 12 of Law Number 1 of 2004 concerning the State Treasury which states that Budget Users are officials who hold the authority to use the budget of state ministries/institutions/regional work units." Thus, it is these Budget Users who have the authority to use the budget (APBN funds).

The idea that the Budget User is the "owner" of the budget has an impact on the division of tasks, authorities and responsibilities in managing state finances. As budget users, ministers/heads of institutions have the authority to prepare RKAKL in the context of budget planning for their ministries/agencies, prepare DIPA as the basis for budget implementation, test bills, issue payment orders, and account for the budget that has been used. In detail, Article 9 of the State Finance Law states that:

"Ministers/heads of institutions as Budget Users/Goods Users of the state ministries/institutions they lead have the following duties:

- a. draw up a draft budget of the state ministry/institution he leads;
- b. preparing budget implementation documents;
- c. implement the budget of the state ministries/institutions they lead;
- d. carry out collection of non-tax state revenues and deposit them to the State Treasury;
- e. manage state receivables and debts which are the responsibility of the state ministry/institution they lead;
- f. managing state property/wealth which is the responsibility of the state ministry/institution they lead;
- g. compiling and submitting financial reports of the state ministries/institutions they lead;
- h. Carry out other tasks that are their responsibility based on the provisions of the law."

4.3. Responsibilities of Budget Users and State General Treasurer

As the “budget owner” of the ministry/institution, the Budget User is not only authorized to issue commitment documents, but is also authorized to conduct tests on billing payments submitted to him. It is clearly stated that budget users of ministries/agencies are authorized to “appoint officials in charge of conducting tests and payment orders.” The appointed official is responsible for testing budget bills submitted to the ministry/budget user agency work unit. The result of the bill testing process is the fulfillment of the bill or the rejection of the bill. This is similar to an exam conducted by a student which results in a student moving up to the next class or refusing the student to go to another class.

Philosophically, as the “budget owner”, the billing examination carried out by the Ministry/Agency Budget User includes formal and material testing. Formally, the ministry/budget user agency (appointed official) is obliged to ensure that all administrative documents (evidence of completeness of the bill) have been fulfilled. The authenticity of these documents is also the responsibility of the examining officer in the ministry/institution. As the owner of the budget, the tests carried out by the ministry/institution are not only limited to formal truths, but also material truths. Material validity testing ensures that all information contained in administrative documents (formal truth) is in accordance with the state of the goods/services/works handed over. For example, The Minutes of Handover (BAST) are formally declared correct if they are signed by the parties concerned (responsible), made in the specified format, affixed with the duty stamp owed, and other applicable provisions. While the material truth of the BAST is the compatibility between the information contained in it and the reality of the goods/services/works submitted (mentioned therein). Such conformity includes, among others, the quantity or volume, the quality/specifications, and the time of delivery. Both formal truths (basic documents for invoices) and material truths (goods/services/works) are the authority and responsibility of ministries/agencies as Budget Users.

- (1) "The Budget User is formally and materially responsible to the President/governor/regent/mayor for the implementation of budget policies under his control.
- (2) The Budget User Proxy is formally and materially responsible to the Budget User for the implementation of activities that are under his control."

The authority and responsibility in testing, both formally and materially, implies the authority of the ministry/institution to issue payment orders, namely issuing Payment Orders (SPM) to the State General Treasurer (BUN) or BUN Proxy. Technically, the SPM is submitted to KPPN as the BUN Proxy. The implementation of the authority of the institutional ministry work unit in giving orders to the BUN Proxy is reflected in the sentences used in the SPM. The SPM format is based on the Regulation of the Minister of Finance Number 190 of 2012 concerning Procedures for the Implementation of Payments in the Framework of the Implementation of the State Budget using the sentence:

Proxy of the State General Treasurer, State Treasury Service Office

In order to make a payment of Rp.

To:

TIN :

Account:

Bank/Post :

Description:”

Meanwhile, the form of the statement of responsibility for SPM is expressed in the following sentence:

- a. "All supporting evidence has been tested and declared to meet the requirements for payment, then the supporting evidence is stored and administered by the SPM Signing Officer.
- b. The correctness of the calculations and contents contained in this SPM is the responsibility of the SPM Signing Officer."

Without the statement above, the SPM issuing work unit already has the authority and responsibility. The sentence in the SPM format provides a warning and affirmation of the authority and responsibility of the SPM issuing work unit.

The authority of the ministry/institution in issuing SPM is given by the laws and regulations in accordance with the premise that the budget is "owned" by the ministry/institution. As the "owner", the ministry/institution has the authority to give orders to the BUN Proxy. The SPM document is not only a payment order document, but also describes the relationship between ministries/agencies (Budget Users) and BUN. In the payment for the expense of the budget, the Budget User is the party that gives the order. Meanwhile, the BUN is the governed party. The authority of the party giving the order is stronger than that of the governed. Likewise with the consequences of their responsibilities, the party giving the order has a greater responsibility than the party being ordered. Specifically, in carrying out activities (including in the process of making payments to third parties), paragraph (2) of the article above imposes formal and material responsibilities on the Budget User Authority. The Budget User Proxy as the holder of the DIPA and the executor of the activity is the party who really knows the implementation and completion of the activity, so it is natural that the formal and material responsibility lies with him.

The obligations and responsibilities of the examination of bills, both to fulfill formal truths and material truths, are stated in Article 18 of the State Treasury Law as follows:

- (1) "Budget User/Proxy Budget User has the right to test, charge the budget items that have been provided, and order the payment of bills at the expense of the APBN/APBD.
- (2) To implement the provisions in paragraph (1), the Budget User/Proxy of the Budget User is authorized to:
 - a. examine the correctness of the material evidence regarding the rights of the collecting party;
 - b. examine the truth of the documents that are the requirements/completeness in connection with the bond/agreement for the procurement of goods/services;
 - c. examine the availability of the funds concerned;
 - d. charge expenses in accordance with the relevant expenditure budget items;
 - e. order payments at the expense of the APBN/APBD.
- (3) The official who signs and/or ratifies documents related to the evidence that forms the basis for expenditures at the expense of the APBN/APBD is responsible for the material truth and the consequences arising from the use of the said evidence."

Paragraph (2) letter a above is so obvious that the Ministry/Agency (Budget User) has the authority to conduct a material verification of the basic evidence of collection. In fact, the testing of formal and material truths by the Budget User/Proxy of the Budget User is not only an authority, but also his responsibility. In that authority is attached responsibility for the consequences arising from the basic document of the claim as stated in paragraph (3) of the article above. The consequences arising from the use of basic billing documents are payments at the expense of the state budget. If there is a payment error based on the document, for example resulting in state financial loss, then the party who signs and/or ratifies the document is the party most responsible.

Based on Government Regulation Number 45 of 2013 concerning Procedures for Implementing the State Budget (Republic of Indonesia, 2013), testing for the correctness of

formal and material invoices is treated more as a responsibility. This is intended so that there is certainty for the party conducting the examination of the budget bill. Article 4 of the above-mentioned government regulation states that:

- (1) "The Minister/Head of Institution as the Budget User is formally and materially responsible to the President for the implementation of the budget policies of the State Ministries/Institutions under his control in accordance with the provisions of the Legislation.
- (2) The formal responsibility as referred to in paragraph (1) is the responsibility for the financial management of the State Ministries/Agencies they lead.
- (3) The material responsibility as referred to in paragraph (1) is the responsibility for the use of the budget and the results achieved at the expense of the state budget."

V. Conclusion

The rationale for the separation of powers for managing state finances, namely by the Budget User and the State General Treasurer, is to realize checks and balances (mutual testing). One party will not be able to spend state money without the role of the other party. There is no single authority and cannot be controlled by other parties. The mutual testing mechanism between the Budget User and the State General Treasurer will make each party more careful and maintain its performance compliance with applicable regulations.

In determining the authority and duties of the Budget User and the State General Treasurer, the philosophy that is the basis of his thinking is that the Budget User is the "owner" of the budget, namely the party who has the authority to use the budget. As the "owner" of the budget, the Budget User has the authority to prepare budget plans, implement budgets, conduct tests, order payments, and be responsible for budget execution. Thus, in the budget disbursement process, the Budget User is placed in a relatively higher position than the State General Treasurer. Budget Users have the authority to give orders (pay) to the State General Treasurer. The higher position held by the Budget User is also accompanied by the authority to test the budget bill, both materially and formally. The examination of material truth is not owned by the State General Treasurer. The absence of such authority in the State General Treasurer is because the authority has been exercised by the Budget User as the party who knows best about the material truth of the payment order issued. Thus, the Budget User is the party who fully guarantees the material truth of the payment order issued. The absence of such authority in the State General Treasurer is because the authority has been exercised by the Budget User as the party who knows best about the material truth of the payment order issued. Thus, the Budget User is the party who fully guarantees the material truth of the payment order issued. The absence of such authority in the State General Treasurer is because the authority has been exercised by the Budget User as the party who knows best about the material truth of the payment order issued. Thus, the Budget User is the party who fully guarantees the material truth of the payment order issued.

Regarding the release of state money which is a consequence of the implementation of the budget, the division of responsibilities is based on the thought that the party who acts is the most responsible party. Budget execution actions, bill testing, and payment orders have been carried out by the Budget User so that he becomes the party responsible for the payment orders issued. Meanwhile, as the party executing the payment order, the State General Treasurer cannot be positioned as a party that must be responsible for state losses if the payment order results in state financial losses. It only carries out the orders given by the Budget User. Testing on payment orders is only carried out formally and substantively, not to the point of testing material truth. The placement of material responsibility on the Budget

User is also based on the thoughts of the party doing it so that the right of collection arises from the state. The right of collection arises when the Budget User declares that he has received the goods/services he has provided.

Associated with criminal acts of corruption that harm state finances, the assumption that the State General Treasurer is the party responsible for the loss will further increase the potential for the incident. This is because the party who is passive and only carries out orders is actually positioned as the party that must be responsible, while the party who is active and gives orders is even safe and is not positioned as the party that must be responsible. This assumption is also unfair because it does not place the party who acts as the party responsible for his actions. This understanding/perception must be straightened out so that each party must be held accountable for their actions in accordance with the authority they have.

The relationship between the Budget User and the State General Treasurer has been philosophically stated in the laws and regulations in the field of state financial management. Thus, the relationship between the two has legal force. Each party is responsible for the implementation of its duties and authorities proportionally. Thus, if there is a state financial loss, justice can be realized.

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