

Review of the Fund Disbursement Process at the Public Service Agency of the Politechnic of State Finance STAN (Case Study of Teaching Honorarium Payment in 2023)

^a Satria Adhitama; ^b Beta Andri Anggiano Uliansyah; ^c Bayu Auguste Bartholdi; ^d Yhoganjaya

^a ^b Politeknik Keuangan Negara STAN, South Tangerang, Banten, Indonesia; ^c Pusdiklat Anggaran dan Perbendaharaan, Bogor Regency, West Java, Indonesia; ^d Pusdiklat Pajak, West Jakarta, Special Capital Region of Jakarta, Indonesia

ABSTRAK

Penyelenggaraan pelatihan di Politeknik Keuangan Negara STAN menimbulkan permasalahan administratif, terutama dalam bentuk penumpukan proses yang menyebabkan keterlambatan pembayaran honorarium bagi pengajar. Keterlambatan tersebut tidak hanya mempengaruhi kondisi finansial para pengajar, tetapi juga berpotensi menurunkan motivasi serta kualitas pengajaran yang diberikan. Penelitian ini bertujuan untuk memahami secara mendalam proses pencairan dana pada badan layanan umum di Politeknik Keuangan Negara STAN, khususnya terkait pembayaran honorarium pengajaran pada tahun anggaran 2023. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data berupa wawancara mendalam kepada pihak-pihak yang terlibat langsung dalam proses pencairan honorarium. Hasil penelitian menunjukkan bahwa keterlambatan pembayaran honorarium disebabkan oleh keterbatasan sumber daya manusia pada unit yang menangani layanan bisnis, yaitu Unit Pengembangan Layanan dan Bisnis. Jumlah pelatihan yang meningkat tidak diiringi dengan penambahan sumber daya manusia yang memadai, sehingga penyelesaian dokumen administrasi pelatihan tertunda hingga pelatihan selesai. Selain itu, proses bisnis yang membebankan seluruh tahapan pelatihan kepada satu orang petugas menyebabkan ketidakseimbangan beban kerja dan memperparah keterlambatan. Penelitian ini merekomendasikan penambahan sumber daya manusia serta perbaikan proses bisnis dengan memisahkan tugas sebelum dan sesudah pelatihan untuk meningkatkan efisiensi pencairan honorarium.

ABSTRACT

The implementation of training at the Politechnic of State Finance STAN (PKN STAN) has led to administrative issues, particularly in the form of delayed honorarium payments to trainers. This delay not only affected the financial situation of the trainers but also had the potential to lower motivation and reduce the quality of teaching. This study aims to explore the process of disbursing funds to the public service agency at the Politechnic of State Finance STAN (PKN STAN), specifically regarding the payment of honorariums in the 2023 budget year. A qualitative approach was used, with data collected through in-depth interviews with individuals directly involved in the honorarium disbursement process. The results revealed that the delay in payments was caused by limited human resources in the Service and Business Development Unit, which handles business services. The increased number of trainings was not matched by adequate staff, leading to delays in processing administrative documents. Additionally, the business process burdened a single officer with all stages of training, causing an imbalance in workload and further delays. The study recommends adding more staff and improving the business process by separating tasks before and after training to enhance the efficiency of honorarium disbursement.

ARTICLE HISTORY

Submitted: 04 03 2025

Revised: 29 04 2024

Accepted: 10 06 2025

Published: 02 07 2025

KATA KUNCI

BLU; Keterlambatan Pembayaran; PKN STAN

KEYWORDS

BLU; Payment Delay; PKN STAN

INTRODUCTION

Higher education has a role in shaping human resources to be more competent (Ruben et al., 2023). One type of higher education is the Higher Education of Other Ministries/Institutions (PTKL) which is a higher education institution organized by Ministries/Non-Ministry Institutions other than the Ministry of Education, Culture, Research, and Technology (PTN/PTS) and the Ministry of Religion (PTKN/PTKS). Based on Law Number 20 of 2003 concerning the National Education System (Sisdiknas) article 29, initially, PTKL was formed to improve the abilities and skills in carrying out official duties for employees (PNS) and prospective employees (CPNS) of a ministry or non-ministerial government institution. Based on data from the Higher Education Database (PDDIKTI) in 2020, the number of PTK reached 187 or 4.07% of the total of all higher education institutions in Indonesia. PKN STAN was born from the changes to the State Accounting College (STAN), a long-known civil service educational institution. PKN STAN as a higher education institution under the Ministry of Finance, operates under the direct supervision of the Minister of Finance, through the Head of the Financial Education and Training Agency. The official establishment of PKN STAN began on July 15, 2015, with the issuance of the Regulation of the Minister of Finance of the Republic of Indonesia No. 137/PMK.01/2015, which outlines its organizational structure and governance.

According to data from the Higher Education Database (PDDIKTI) in 2020, there were 187 PTKL, accounting for approximately 4.07% of all universities in Indonesia. Among these PTKL, PKN STAN holds a strategic position as a key institution responsible for producing graduates in the field of state finance. PKN STAN organizes higher education with funding sourced from the APBN, consisting of Pure Rupiah (RM) and Non-Tax State Revenue (PNBP) (Karina, 2022). In addition to focusing on education, this institution also carries out cooperation in research and community service with service users, in line with its mission of implementing the Tri Dharma of Higher Education. In terms of finance, PKN STAN adopts the Public Service Agency Financial Management Pattern (PPK-BLU), which increases flexibility in implementing healthy business principles to improve the quality of services for the community. As a Public Service Agency (BLU), the income obtained does not need to be deposited into the state treasury, but can be used directly for operational needs, including supporting the sustainability of the services provided.

One of the BLU's flexibilities in financial management is the provision of remuneration. Remuneration according to KBBI is a reward or a nominal amount for services in work (Alwi, 2024). Remuneration indicators according to Maicibi in Kanshabe et al., (2024) include: health schemes, basic salary, overtime transportation allowances, wages, allowances, and pension schemes. The provision of remuneration can provide financial protection and help meet employee needs, optimize work productivity, employees who are appreciated through remuneration tend to be motivated to work, and build employee loyalty (Rheny et al., 2021; Rizky et al., 2024).

In carrying out its duties as a Public Service Agency (BLU) and implementing the Tri Dharma functions of Higher Education, PKN STAN actively collaborates with various parties, including State Ministries/Institutions and Regional Governments, to organize training related to state finance. PKN STAN's involvement in organizing this activity has succeeded in receiving a warm welcome from BLU service users, especially from State Ministries/Institutions and Regional Governments who realize the importance of increasing capacity in terms of public finance. In 2023, PKN STAN successfully organized several collaborative trainings with various related parties, showing a significant contribution in expanding the scope of its services.

Based on internal data from 2023, PKN STAN successfully held 48 offline trainings, 9 online pieces of training, 8 hybrid pieces of training, and 13 brevet class batches with a total of more than 130 partners, including local governments and foreign institutions. The increase in the number of trainings reflects the high demand for training services from PKN STAN but also creates a significant administrative burden.

Although the implementation of the training is a positive step in improving the quality of service and supporting the development of expertise in the field of state finance, its impact on the administrative process at PKN STAN needs further attention. The implementation of training in increasing numbers can cause a backlog in the administrative process, which can ultimately result in several administrative problems, one of which is the delay in payment of teaching honorariums at BLU PKN STAN. 2023 is a year that records several serious problems related to the payment mechanism for teaching honorariums at BLU PKN STAN. In 2023, BLU PKN STAN faces major challenges related to the delay in payment of teaching honorariums faced by trainers. This delay not only impacts the personal finances of trainers but also has the potential to affect the quality of teaching and the motivation of teaching staff. This is reinforced by research by (Romadhoni & Widyawati, 2024) which proves that late payments can affect the quality of teaching as well as the motivation of trainers. Therefore, an in-depth analysis of the payment mechanism for teaching honorariums at PKN STAN must be carried out to understand the root of the problem and formulate effective solutions.

The increasing volume of training has given rise to new problems in the form of piling up administrative documents that lead to late payment of lecturers' honorariums. These late payments not only cause dissatisfaction for lecturers but also have the potential to reduce motivation and the quality of education and training services provided by PKN STAN. Based on internal reports, the late payment of honorariums in 2023 could reach more than three months after the training ends.

The aspects highlighted in this analysis are transparency and accountability in the teaching fee payment process. Good and efficient financial management is the main foundation for higher education institutions to achieve quality education goals (Zakaria et al., 2023). In the context of PKN STAN, a clear understanding of the flow of funds and the teaching fee payment mechanism is needed so that in the future we can understand and anticipate these problems. In addition, it is also necessary to explore the factors that cause delays in teaching fee payments at PKN STAN. Factors such as financial policies, regulatory changes, and complicated administrative procedures may have a significant contribution to the delay. By identifying these factors, it is hoped that the right solution can be found to increase efficiency and speed in the teaching fee payment process.

By conducting a comprehensive analysis of the teaching honorarium payment mechanism at PKN STAN, it is hoped that a holistic and sustainable solution can be found to overcome the problem of late payment of honorariums. This effort will not only improve the welfare of trainers but will also make a positive contribution to the quality of education organized by PKN STAN. The purpose of this study is to determine how the process of disbursing funds at the public service agency of PKN STAN, especially regarding the payment of teaching honorariums for the 2023 fiscal year. This research focuses on the problem of late payment of teaching honorarium at PKN STAN, which has become an important issue in recent years. The delay in the payment of this honorarium not only has an impact on the financial condition of the trainers, but also has the potential to reduce the motivation and quality of the teaching provided. Therefore, it is important to present concrete data regarding this level of tardiness in 2023, as well as its impact on teaching quality. In this study, it will be shown how the increase in the number of training

carried out by PKN STAN is not balanced with the increase in the number of human resources handling administration, which leads to the accumulation of documents and delays in the payment of honorariums. Strong supporting data will provide a clearer picture of this problem, so this paper is not only speculative, but based on relevant evidence.

Literature Review

Discussions of the state budget often refer to Richard Musgrave's thoughts on the three functions of public finance, namely allocation, distribution and stabilization, which are referred to as the Theory of Public Finance Musgrave in Weinzierl (2024). This concept is still relevant to the world economic situation as expressed in Rubin and Bartle's research in 2023, considering the increasing need for government intervention in the market economy. The stabilization function itself has emerged since it was initiated by John Maynard Keynes and was then further developed by Musgrave (Bigg, 2023). Musgrave added that the allocation and distribution functions are separate to emphasize the importance of efficiency in allocating resources and distributing income (Kisuko et al., 2022).

The theory of government spending is derived from the stabilization function stated above. Government spending has a very crucial role in economic growth, both in the regional and national scope (Gurdal et al., 2021). There have been many studies on this, although the results are very much determined by many factors. Some studies conclude that government spending has an impact on the cycle (counter-cyclical) and by the cycle or cyclical (Jalles, 2021).

In the implementation of the State Budget (APBN), the budget details listed in the Budget Implementation List (DIPA) are the main reference in the process of payment and burdening the state budget. DIPA is the basis for the implementation of Satker activities and the disbursement of funds by BUN or KPA BUN, and is also the main reference in work plans and budgets related to the availability of funds in the APBN. The amount of funds that can be used is determined after being deducted from the total budget realization, funds that have been allocated for other activities outside of disbursement, and the balance of cash reserves that have not yet been accounted for by the Expenditure Treasurer.

Referring to the Regulation of the Minister of Finance Number 202/PMK.05/2022, the Financial Management Pattern of Public Service Agencies (PPK-BLU) is a financial management system that provides flexibility in the implementation of Healthy Business Practices. PPK-BLU is implemented to improve the quality of services for the community to strengthen social welfare and support efforts to educate the nation. Regulations related to PPK-BLU are contained in the Government Regulation concerning BLU financial governance, which provides flexibility as an exception to standard rules in the state financial management system.

The implementation of the Public Service Agency Financial Management Pattern (PPK-BLU) is a strategic step in improving the efficiency and effectiveness of financial management of higher education institutions under the auspices of the Ministry of Finance. With the existence of PPK-BLU, higher education institutions can be more independent in managing their finances, including in terms of determining management policies and fund allocation. PPK-BLU provides flexibility for institutions in designing financial strategies that are tailored to the needs and targets to be achieved. With this flexibility, the quality of education services can be improved, while encouraging the

development of superior and competent human resources. In addition, PPK-BLU also provides incentives for higher education institutions to improve the quality and relevance of education services and develop expertise in certain fields. The implementation of flexible financial management patterns in public service institutions such as BLU not only aims to improve the efficiency of financial administration, but also to ensure that the services provided to the community can be more responsive to changes and evolving needs.

Financial management consists of two principles, namely transparency and accountability (Undang et al., 2023). Transparency is a principle that is not only important in organizational management but also becomes the main foundation in building public trust and accountability towards government institutions. According to Androniceanu (2021), the principle of openness ensures that everyone has easy access to information related to organizational governance, thus enabling more effective monitoring and evaluation. Accountability is a complex concept and has several interrelated meanings. In terminology, this term is often used in several concepts, such as "responsibility," "answerability," and "the expectation of account-giving", all of which are related to the principal's desires for the agent (Sisran, 2024). In this context, accountability summarizes various expectations or assumptions regarding the behavior and relationship between the principal (the party giving responsibility) and the agent (the party responsible for carrying out tasks or mandates).

Based on the literature review that has been conducted, the researcher found several studies that are relevant to this research topic. First, a study entitled "Analysis of the Implementation of the Financial Management Pattern of the Regional Public Service Agency at the Dr. RM. Djoelham Binjai Regional General Hospital" by Silalahi et al., (2022). The results of this study indicate that SKPD has the authority to implement the BLUD financial management pattern, including UPT, RSUD, and Puskesmas (community health center). With clear regulations such as Government Regulation Number 23 of 2005 concerning BLU Financial Management, the regional government ensures that BLU operates effectively and fulfills its main objective of providing quality services to the community.

Second, a study entitled "Analysis of the Use of Regional Public Service Agency (BLUD) Funds at the Sele Be Solu Regional General Hospital, Sorong City" by Liawan (2018). The results of the study indicate that fund management at the Sele Be Solu Regional Hospital, Sorong City has been designed based on the budget business plan (RBA) system by Government Regulation Number 61 of 2007 concerning Technical Guidelines for Financial Management of Regional Public Service Agencies. However, there are still shortcomings in its implementation, especially in financial records that are not entirely by applicable standards. One aspect that needs to be improved is the financial archive management system to minimize errors in recording when posting a disbursement order.

Third, a study entitled "Analysis of Problems in the Implementation of Financial Management Patterns of Public Service Agencies" by Waluyo (2014). The results of the study indicate that the implementation of Financial Management Patterns of Public Service Agencies has not provided maximum benefits for BLU and the Community because there are still differences that prevent both from running precisely and perfectly. Therefore, to adapt to the development of society and facilitate the implementation of Financial Management Patterns of Public Service Agencies, the government needs to periodically adjust BLU regulations. However, these adjustments must still consider

performance and financial accountability as a balance to the flexibility provided. That way, BLU can continue to run according to its principles and not harm the community, and financial management patterns can run in harmony with both things.

Fourth, a study entitled "Identification of Problems in the Implementation of Financial Management Patterns of Public Service Agencies (PPK BLUD) - Case Study at Permata Hospital and Berlian Hospital" by Nadilla et al., (2016). The results of the study indicate that there are several obstacles in the financial management of Public Service Agencies at Permata Hospital and Berlian Hospital, such as limited staff competence to prepare financial reports or even not having any accountants at all. In addition, the commitment of the hospital management to running PPK BLUD as a business entity is still inadequate, this is because most of the hospital leaders have a background as a doctor, where the profession as a doctor pays more attention to the aspect of patient treatment than carrying out the initial objectives of the hospital as a business entity. Therefore, in the future, both hospitals must improve HR competence and develop a cost accounting system to the maximum.

Fifth, a study entitled "Analysis of Financial Performance Before and After the Implementation of the Financial Management Pattern of Public Service Agencies at Public Service Agencies at Padang State University" by Syahromi & Cheisviyanny (2020). The results of the study indicate that the implementation of PK BLU at UNP has not fully achieved the goal of increasing student interest in learning. However, although it does not directly impact learning interest, the results of the assessment of financial performance and community satisfaction show positive developments in university management after the implementation of PK BLU. This confirms that although it has not achieved all the expected goals, the implementation of PK BLU has a positive impact on improving the performance and services of the university to the community. Therefore, UNP still needs to continue to evaluate and improve the implementation of PK BLU to achieve more optimal targets in the future.

The five previous studies above are dominated by the scope of research on BLU and financial management systems at Regional General Hospitals and Universities. Meanwhile, the scope of this study focuses on the process of disbursing funds at the BLU of the Politechnic of State Finance STAN. The novelty of this study lies in its focus which specifically highlights the delay in the disbursement of lecturers' honorariums in the context of training in a civil service college environment that implements the Public Service Agency Financial Management Pattern. This study also provides an in-depth overview of administrative problems in college business units that are rarely discussed in previous literature. Thus, this study contributes to enriching studies related to BLU financial management practices in the civil service higher education sector which has its complexities and challenges.

Previous research that discusses the financial management of the Public Service Agency (PPK-BLU) in the higher education sector, especially related to the payment of honorariums or other compensations, has been carried out extensively. However, most of the research focuses more on the hospital sector or non-educational institutions that have differences in administrative processes and human resource management. This research has a more specific focus, namely on the higher education sector that implements the PPK-BLU financial management pattern, with unique administrative challenges. For example, this study highlights the limitations of human resources in managing training administration and honorariums that lead to late payments, which have rarely been discussed in previous literature.

RESEARCH METHODS

This study uses a qualitative approach as the main approach because it aims to investigate in depth the factors that cause delays in the disbursement of honorariums at the Public Service Agency of the Politechnic of State Finance STAN. Data collection was carried out through in-depth interviews with informants selected purposively, namely parties directly involved in the administration and disbursement process of teaching honorariums, such as officers of the Service and Business Development Unit, staff of the Finance Sub-Division, and the Treasurer of the Public Service Agency.

The data analysis technique used is thematic analysis, where interview data is categorized into relevant themes to identify patterns and relationships between factors that cause late payments. The analysis process is carried out with the stages of data reduction, data presentation, and drawing conclusions.

This study is entirely qualitative and does not conduct statistical tests such as correlation tests. The focus lies in deepening the meaning, context, and dynamics that influence the delay in the disbursement of teaching honorariums based on the experiences and views of the informants.

RESULTS AND DISCUSSIONS

BLU PKN STAN Services

PKN STAN is one of the Public Service Agencies (BLU) under the Ministry of Finance. There are several BLU services provided by PKN STAN to the community, particularly:

a) Education and training cooperation

Educational cooperation is a Non-Regular Diploma Education Program Cooperation with partners from the Ministry of PUPR for the 2022/2023 academic year with a total of 28 students, namely in the Public Sector Accounting D-IV study program and State Financial Management D-IV. Educational cooperation is also carried out by PKN STAN through the Non-Regular Diploma Education Program Seeding Scheme in partnership with five regional governments for the 2023/2024 academic year, namely the Bojonegoro Regency Government, Jember Regency Government, Penukal Abab Lematang Ilir Regency Government, South Central Timor Regency Government, and Cirebon City Government with a total of 48 students.

In addition, there is also training cooperation which is in the field of State/Regional Finance which covers the entire APBN/APBD cycle from planning to accountability/supervision. With competency enrichment in the field of information technology. PKN STAN compiles tailor-made training programs based on partner needs in the field of State/Regional/Corporate Finance Competence.

b) Consultation, assistance, and expert cooperation

PKN STAN also provides services in terms of consultation, assistance, and expert staff. In terms of consultation, partners, both ministries, institutions, and local governments often have difficulty in making decisions and policies in terms of State/Regional Finance, so PKN STAN provides consulting services for this considering that PKN STAN has many human resources, namely lecturers who are experts in the field of State/Regional Finance.

c) Tax brevet

PKN STAN also offers tax brevet courses, namely tax training that applies material to tax software. Tax brevets are divided into several levels, namely brevet A, which discusses the basics of taxation to personal income tax, and brevet B, which covers corporate or corporate taxation with discussion levels from basic to intermediate. In addition, there is brevet C, which focuses on international taxation. However, PKN STAN only holds classes for brevet A and B.

d) Investment management and asset optimization

Other BLU PKN STAN services that are not related to education and training are investment management and asset optimization. As a BLU, PKN STAN certainly has idle cash that needs to be managed optimally to provide financial benefits and support improved performance and institutional services. Meanwhile, asset optimization is how PKN STAN assets such as buildings, rooms, sports fields, land, and others are managed properly to be more useful.

2023 PKN STAN BLU Service Teaching Honorarium Disbursement Flow

The main service of BLU PKN STAN is education and training by the field of BLU PKN STAN which is a civil service college. The main component in organizing training is the teacher. The trainers must be given compensation in the form of honorarium or teaching allowance considering that teaching training to partners is not part of the tri dharma of higher education.

The processing of payment of honorarium for teaching services for BLU PKN STAN is carried out by the Service and Business Development Unit (UPLB) and the PKN STAN Finance Sub-Division. The following is the flow for disbursing honorariums for teaching services for BLU PKN STAN in 2023:

- a) For each training, the Head of UPLB will appoint one person on duty, this officer on duty will prepare the complete documents for payment of teaching honorariums, namely the Decree concerning the Implementation of Training, the Committee and Teacher Assignment Letter, training schedule, attendance list, attendance recapitulation, teacher data and honorarium list.
- b) After all documents are confirmed to be correct, the documents are submitted to the staff in the Finance Sub-Division for verification regarding the completeness of the documents and the correctness of the calculations including the taxation aspects. After all documents have been verified, the Finance Sub-Division staff creates metadata and requests a virtual account from the BLU Treasurer.

In 2023, the BLU Treasurer will be one of the staff at UPLB. The BLU Treasurer will re-check the submitted metadata. The BLU Treasurer checks the conformity between the honorarium recipient and the account number. After all metadata has been checked and is correct, the BLU Treasurer creates a virtual account and submits it to the Expenditure Treasurer to transfer the honorarium to each teacher's account.

Obstacles in Disbursement of Teaching Honorariums

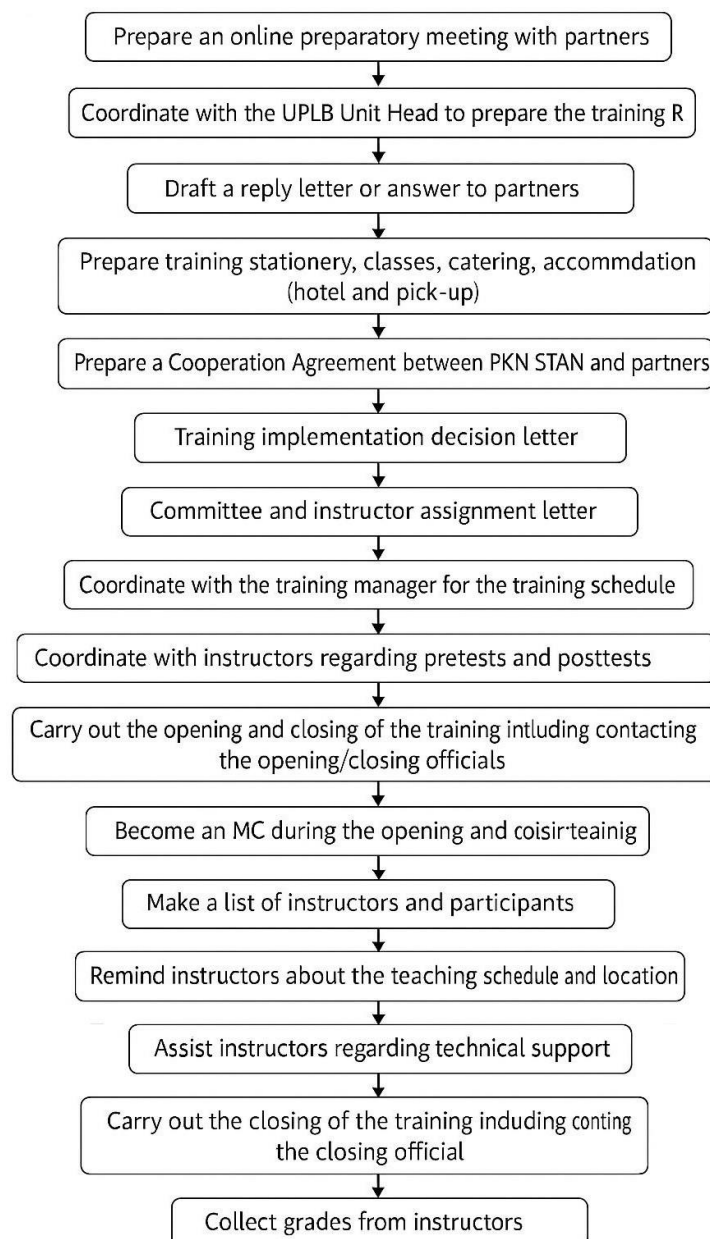
Field conditions show that there is a delay in the payment of BLU service teaching honorariums in 2023. This delay is not only one or two months but can even be up to five or six months.

Based on the interview results, the following is an explanation of the delay in BLU service teaching honorariums in 2023. The honorarium application process begins with completing the documents by the training picket officer. The documents are a training implementation decision letter, a letter of assignment for trainers and training committees, a list of teacher

attendance/committee attendance, a recapitulation of trainers, and printing of the honorarium list.

In 2023, each picket officer is given the responsibility to complete the documents from start to finish, starting from preparing the training to preparing the report. One on-duty officer must complete the following tasks in Figure 1 below:

Figure 1.
Flow Chart of Training Tasks



Source: Polytechnic STAN (2025)

In 2023, UPLB personnel will only be 5 people consisting of 3 civil servants and 2 PPNPN personnel with details of 1 civil servant serving as BLU Treasurer and finance officer, 2 civil servants and 1 PPNPN as picket officers, and 1 PPNPN as special brevet staff. The limited human resources are an obstacle in UPLB's business processes. In addition, handling training for each UPLB employee, both civil servants and PPNPN, also handles assistance and consultation cooperation programs.

UPLB's 2023 policy regarding payment of honorariums for trainers is that training honorariums will be processed collectively at the beginning of the following month, for example in August there are 10 trainings, then the honorarium for the 10 trainings will be processed at the beginning of September. Because the number of trainings in 2023 is very large with a small number of UPLB human resources, payment of training honorariums is late and messy.

From January to May 2023, training honorarium payments were still running smoothly considering that there were not many trainings, but after the middle of the year, the number of trainings began to increase, especially from August to November 2023. The lack of human resources at UPLB resulted in the completion of the administration of each training being hampered because officers had to complete the administration of completed training while preparing for upcoming training, in other words, there was overlapping in the training administration process. The large number of trainings meant that officers did not have time to complete the administration process for each training. It was recorded that during 2023 there were 48 offline trainings, 9 online trainings, 8 hybrids, 13 brevet class groups with partners of 133 local governments, 5 ministries/institutions, 1 foreign institution, and 18 universities.

As a BLU, the main priority is training that is carried out well even though it must sacrifice the training administration process, where in 2023 the policy of the PKN STAN leadership, SK, and ST can be completed after the training is completed by booking the SK and ST numbers before the training begins. This is also included as a cause of the honorarium list being late to be paid.

Ideally, the completion of training administration is 2 to 3 weeks after the training is completed. However, with the limited number of human resources and a large number of trainings, the processing of training documents is on average 2 to 3 months late. After the administration is complete, the documents are submitted to the finance section for verification. The Finance Subsection takes 2-3 weeks to verify the documents submitted by UPLB. After that, the BLU Treasurer also needs time to verify the account number and the honorarium recipient. These things result in delays in honorarium payments of up to 2 to 3 months or even more.

The accumulation of administrative documents is not only in UPLB, in the Finance Sub-Division there is also an accumulation of billing documents which generally take 2 to 3 weeks to complete. So in August to December 2023, no training teaching honorariums are paid, all training teaching honorariums can only be paid towards the end of 2023. This principle refers to the efficient allocation of resources. In the case of PKN STAN, the study reveals inefficiencies in the allocation of human resources within the Service and Business Development Unit (UPLB), which contributes directly to delays in honorarium payments. The increase in the number of training sessions without corresponding increases in staff leads to a bottleneck in administrative tasks. By applying Musgrave's allocation function, the study could propose that an optimal allocation of human resources is essential for maintaining efficient financial operations in the face of increased service demand.

After the documents are complete, the documents are submitted to the finance section for verification and here the hot ball is no longer in UPLB. However, UPLB is 3 weeks late from the honorarium that has been transferred. The Finance Sub-Division takes 2-3 weeks to verify the

documents submitted by UPLB. After that, the BLU Treasurer also needs time to verify the account number and the honorarium recipient. These things cause delays in honorarium payments of up to 2 to 3 months or even more. Musgrave's distribution function addresses how public finance affects the redistribution of income. The delays in honorarium payments create inequality among instructors who are not receiving timely compensation for their work, which could lead to frustration and demotivation. In this context, the discussion could explore how inefficient financial management at BLU PKN STAN affects the fairness of income distribution among trainers, potentially influencing their financial well-being and morale.

Based on the results of interviews with the Service and Business Development Unit, Finance Sub-Division, and the Public Service Agency Treasurer, several main findings were found regarding the causes of the delay in payment of teaching honorariums in 2023 that can be seen in Table 1 below.

Table 1.
Findings of Research

No.	Findings
1	UPLB only has 5 permanent employees (3 Civil Servants and 2 PPNP employee) to handle all training and other cooperation programs.
2	In 2023, there will be a significant increase in the number of trainings compared to previous years, with details: <ul style="list-style-type: none">• 48 offline trainings• 9 online trainings• 8 hybrid trainings• 13 brevet class batches
3	The on-duty officer is fully responsible from the beginning to the end of the training, starting from document preparation, and implementation, to reporting and payment of honorarium.
4	Administrative backlogs occur not only in UPLB but also in the Finance Sub-Division and the BLU Treasurer, causing delays of up to 3 months or more.

Source: Author Processed

Furthermore, there are several training amounts and estimates of late payment of honorariums which can be seen in the following table.

Table 2.
Training Amounts and Estimates of Late Payment

Month	Number of Trainings	Estimated Late Payment
January – May	15	1 – 2 months
June - July	10	3 – 5 months
August - November	40	4 months
December	13	

Source: Author Processed

Based on Table 2, the delay in the disbursement of honorariums is closely related to limited human resources and inefficient business processes. In the framework of the Theory of Public Finance from Musgrave in Weinzierl (2024), efficient allocation of resources is one of the main principles in public finance. The UPLB case shows that inefficiency in the allocation of human resources has a direct impact on the performance of public services, namely the delay in payment of honorariums. Referring to the concept of accountability of Androniceanu (2021), the accumulation of documents and delays in the administrative process indicate weak control in administrative accountability at UPLB. The delayed process from UPLB to the Finance and Treasurer Sub-Section of BLU indicates less than optimal financial governance in the Public Service Agency environment. This finding is in line with the results of Waluyo (2014) which states

that the implementation of the BLU Financial Management Pattern often still faces administrative obstacles due to limited resources and less than optimal processes. However, the novelty of this study is the focus on the civil service higher education sector which has a specific work pattern compared to other institutions such as hospitals or public universities.

The results of interviews with related parties, such as UPLB staff, the Finance Sub-Division, and the Treasurer of BLU, showed that this delay was caused by the limited number of human resources in the unit that handles the administration of training and payment of honorariums. In addition, the administrative process that requires one officer to handle all stages from preparation to honorarium payment leads to a buildup of work that slows down the process. This is evidenced by internal data showing that in the second half of 2023, teaching honorariums are often late up to 3 to 5 months after training is completed. These findings show that the imbalance between the increasing number of training and the limited human resource capacity is the main cause of this problem.

The stabilization function focuses on minimizing economic fluctuations and ensuring stability. In this case, the delay in payments could lead to financial instability for trainers, which may affect the overall stability of PKN STAN's operations. The discussion can connect this function to the broader impact that such delays have on organizational performance, highlighting how administrative inefficiency could destabilize the smooth functioning of the institution.

CONCLUSIONS

This study reveals that the delay in the payment of honorariums for teaching instructors at the Public Service Agency of the Politechnic of State Finance STAN (PKN STAN) in 2023 is primarily caused by limited human resources within the Service and Business Development Unit (UPLB). The increasing volume of training activities, without a corresponding increase in staff, results in administrative bottlenecks that lead to delays of up to 3 to 5 months. These delays not only impact the financial condition of the instructors but also have the potential to reduce motivation and the quality of teaching provided. To address this, the study recommends increasing the number of administrative staff, especially those with financial and administrative expertise, and restructuring the business processes by dividing tasks into pre- and post-training teams. This will improve efficiency and reduce the administrative backlog, ultimately ensuring more timely honorarium payments and enhancing the quality of services provided by PKN STAN.

REFERENCES

- Alwi, E. A. (2024). Analisis pemberian kompensasi dalam meningkatkan kinerja karyawan pada Swalayan Nana Jaya Kendari. *Business UHO: Jurnal Administrasi Bisnis*, 9(01), 154–175.
- Androniceanu, A. (2021). Transparency in public administration as a challenge for a good democratic governance. *Revista» Administratie Si Management Public «(RAMP)*, 36, 149–164.
- Bigg, R. J. (2023). On Keynes. In Alvin Hansen: Seeking a Suitable Stabilization-An Academic Biography (pp. 253–287). Springer.
- Gurdal, T., Aydin, M., & Inal, V. (2021). The relationship between tax revenue, government expenditure, and economic growth in G7 countries: new evidence from time and frequency domain approaches. *Economic Change and Restructuring*, 54, 305–337.
- Jalles, J. T. (2021). Dynamics of government spending cyclicity. *Economic Modelling*, 97, 411–427.

- Kanshabe, S., Twebaze, R., & Barigye, E. (2024). Teacher Renumeration and Job Satisfaction in Private Secondary Schools: A Case Study in Kakoba, Mbarara City South Division. *East African Journal of Education Studies*, 7(3), 360–370.
- Karina, A. (2022). Pengaruh Good Badan Layanan Umum Governance Bidang Kesehatan Terhadap Transparansi Keuangan Implikasinya Kepada Efisiensi Belanja. Universitas Hasanuddin.
- Kisuko, A., Githui, T., & Kweyu, M. (2022). Public Resource Utilization and Efficiency of Service Delivery of the County Governments in Kenya: A Case of Machakos County. *Journal of Public Policy & Governance*, 6(1).
- Liawan, C. (2018). Analisis penggunaan Dana badan layanan umum daerah (BLUD) pada rumah sakit umum daerah sele be solu Kota Sorong. *Jurnal Pitis AKP*, 3(1), 27–38.
- Nadilla, T., Basri, H., & Fahlevi, H. (2016). Identifikasi Permasalahan Penerapan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK BLUD)-Studi Kasus Pada Rumah Sakit Permata dan Rumah Sakit Berlian. *Jurnal Administrasi Akuntansi: Program Pascasarjana Unsyiah*, 5(2).
- Rheny, R., Elita, R. F. M., & Perbawasari, S. (2021). The Impact of Remuneration Policy on Increasing Lecturer's Motivation and Performance at Universitas Padjadjaran. *Jurnal Manajemen Pelayanan Publik*, 5(1), 44–58.
- Rizky, G., Hildawati, H., Judijanto, L., Jumiono, A., Syafruddin, S., Kusmayadi, Y., Puspawati, E., Pradhita, Y., Laksono, R. D., & Wibowo, S. E. (2024). *Dasar-Dasar Manajemen Sumber Daya Manusia: Konsep, Teori, dan Penerapannya dalam Organisasi*. PT. Sonpedia Publishing Indonesia.
- Romadhoni, S. N. U., & Widyawati, N. (2024). LAPORAN MAGANG-PROSES ADMINISTRASI PERBENDAHARAAN NEGARA DALAM PENERBITAN BAR REKENING DAN NOTA KONFIRMASI PENERIMAAN NEGARA PADA KPPN SURABAYA I.
- Ruben, B. D., De Lisi, R., & Gigliotti, R. A. (2023). *A guide for leaders in higher education: Concepts, competencies, and tools*. Taylor & Francis.
- Silalahi, B. A., Sihombing, M., & Isnaini, I. (2022). Analisis Implementasi Pola Pengelolaan Keuangan Badan Layanan Umum Daerah pada Rumah Sakit Umum Daerah Dr. RM. Djoelham Binjai. *PERSPEKTIF*, 11(1), 160–168.
- Sisran, S. (2024). Accountability of Madrasah's Headmaster in Management of Education Financing. *Al-Miskawaih: Journal of Science Education*, 3(1), 509–524.
- Syahromi, M., & Cheisviyanny, C. (2020). Analisis kinerja keuangan sebelum dan sesudah penerapan pola pengelolaan keuangan badan layanan umum di Universitas Negeri Padang. *Jurnal Eksplorasi Akuntansi*, 2(2), 2839–2860.
- Undang, G., Heri, H., Suhendar, D., Nuryani, E., Sulaeman, A., Dhina, M. A., & Darmawan, A. (2023). Policy reformulation action-cycle framework (PRACYF): A case study decentralization and regional autonomy policy in North Sumatra Province. *Jurnal Manajemen Pelayanan Publik*, 6(2), 65–83.
- Waluyo, B. (2014). Analisis permasalahan pada implementasi pola pengelolaan keuangan badan layanan umum. *Jurnal Infoartha*, 3(12), 27–38.
- Weinzierl, M. (2024). Richard A. Musgrave (1910–2007). *The Palgrave Companion to Harvard Economics*, 427–452.
- Zakaria, S., Albart, N., Supriadi, Y. N., Santoso, A., & Judijanto, L. (2023). Analysis Of The Influence Of HR Competency, Implementation Of The Regional Financial Accounting System And Internal Control System On The Quality Of The Regional Government's Financial Reports In East Lombok Regency. *Jurnal Manajemen Pelayanan Publik*, 7(2), 408–428.