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Financial Management of Public Service Bodies in State Universities: Juridical Analysis of Fees for the Development of Independent Path New Student Institutions

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Abstract

This study investigates the financial management of Public Service Agencies (BLU) within Indonesian state universities, focusing on the unauthorized imposition of institutional development fees (SPI/IPI) on independent pathway students at Udayana University, resulting in significant State financial losses. Employing a normative juridical methodology, the research analyzes regulatory frameworks, institutional accountability, and the legal implications of fee structures that contravene Ministry of Finance regulations (PMK No. 51/2015 and PMK No. 95/2020). Findings reveal systemic non-compliance in fee determination, where SPI/IPI charges were applied without legal authorization, bypassing mandated tariff protocols. The study identifies critical lapses in oversight, including the rector's failure to align fee policies with national financial regulations and the misuse of BLU flexibility, which enabled the diversion of funds into non-transparent banking practices. The case underscores the vulnerability of BLU's financial autonomy to mismanagement and corruption, particularly in the absence of robust accountability mechanisms. Recommendations emphasize the urgent need for legal reforms to enhance transparency, strengthen auditing processes, and clarify punitive measures for violations. This research contributes to the discourse on public financial governance in higher education, advocating for institutional reforms to prevent future fiscal mismanagement and uphold the integrity of State's resources.

Keywords: Public Service Agency (BLU), state financial losses, institutional development fees

Introduction

Indonesia, as a country with popular sovereignty and operates a government based on a constitution, requires a comprehensive state financial management system per the provisions of the 19451 Constitution. The state's finances, as defined in Article 1 number (1) of State's Finance Law, include "all State's rights and obligations that can be valued in money, as well as everything in the form of money or goods that can be made the property of State's in connection with the implementation of these rights and obligations." This broad scope of State's finance covers various aspects, including managing higher education funds organized by State's Universities (PTN).

During their development, PTNs in Indonesia experienced a significant transformation in financial management, especially after the issuance of Law Number 12 of 2012 concerning Higher Education. Article 65 of the law divides PTN into three forms of fund management: PTN-Satker (Ministry Work Unit PTN), PTN-BLU (Public Service Agency State's University), and PTN-BH (Legal Entity State University). These three forms have different financial management characteristics with varying legal implications.

This transformation of the form of PTN financial management has given rise to complex legal issues, especially related to differences in the interpretation of the economic status managed by PTN. On the one hand, based on State's Finance Law, all funds managed by government institutions, including PTN, are part of State's finances (Diyanto, Putranti, Yuwono, & Yuniningsih, 2021). On the other hand, the PTN-BH form has broader management autonomy, with State's assets separated as regulated in Article 65 paragraph (3) of the Higher Education Law.

The ambiguity in the legal status of PTN financial management has given rise to various legal cases, especially related to collecting Institutional Development Fees (IPI) for new independent students. Indonesia Corruption Watch (ICW) recorded 240 corruption cases in the education sector from 2016 to 2021, with State's losses reaching IDR 218.804 billion1. These cases involved several PTN leaders, such as the case involving the Chancellor of Lampung University and the Chancellor of Udayana University, related to IPI levies, which allegedly caused State's financial losses (Rachman & Yuntho, 2023).

This phenomenon indicates the existence of a gap (*gap*) between existing regulations and their implementation in the financial management of PTNs, especially PTN-BLU. Even though various statutory regulations govern PTN financial management, such as Law Number 17 of 2003 concerning State's Finances, Law Number 1 of 2004 concerning State Treasury, and Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Bodies, there are still differences in interpretation the cause legal uncertainty in their implementation (DJKN KEMENKEU, 2018).

This research aims to analyze the financial management system of Public Service Bodies in State's Universities, especially regarding the collection of Institutional Development Fees for new independent students, and examine the Chancellor's responsibilities in this management from the perspective of administrative law and criminal law. The results of this research will clarify the financial management of PTN-BLU to prevent State's financial losses and provide legal protection for PTN managers in carrying out their duties and authority.

Literature Review

This research examines the theoretical and regulatory framework related to the financial management of Public Service Bodies (BLU) at State's Universities (PTN), with a case study of Institutional Development Contribution (SPI/IPI) levies at Udayana University, which caused State’s financial losses. The theory of legal responsibility is the main basis, referring to Hans Kelsen's concept, which differentiates individual and collective responsibility and fault-based or absolute responsibility. This concept is relevant for analyzing the Chancellor's role as a BLU financial management official who is obliged to ensure compliance with statutory regulations, including Law Number 17 of 2003 concerning State’s Finance and Law Number 1 of 2004 concerning the State Treasury.

Gustav Radbruch's theory of legal certainty emphasizes the importance of consistency and clarity of legal norms in preventing abuse of authority. This is reinforced by Articles 17–19 of Law Number 30 of 2014 concerning Government Administration, which prohibits officials from exceeding, mixing, or acting arbitrarily in using authority. In the context of BLU, Government Regulation Number 23 of 2005 jo. PP No. 74 of 2012 regulates the flexibility of BLU financial management, including determining service rates, which must consider people's purchasing power and the principle of justice. However, there is an absence of SPI/IPI in the attachment to Minister of Finance Regulation No. 51/PMK.05/2015 and No. 95/PMK.05/2020 shows inconsistencies between University policies and BLU service tariff regulations, potentially violating the principle of legality.

A previous study by Indonesia Corruption Watch (ICW) revealed 240 corruption cases in the education sector (2016–2021), with losses reaching IDR 218.8 billion. A similar case occurred at the University of Lampung (2022), where the Chancellor was accused of charging illegal fees for the independent selection of students. This finding aligns with the analysis of Denpasar District Court Decision No. 23/Pid.Sus-TPK/2023 highlights the discrepancy between the Decree of the Chancellor of Udayana University and the Minister of Finance Regulation regarding service fees. This research strengthens previous findings by exploring the mechanisms of administrative irregularities, such as non-authoritative input of study programs in the online registration system and the flow of SPI/IPI funds to bank accounts without a legal basis.

Aristotle's theory of distributive justice is used to assess the social implications of non-transparent SPI/IPI levies, where this policy can potentially reduce the accessibility of education for low-income communities. Analysis of Udayana University's BLU financial report (2018–2023) shows that deposits of SPI/IPI funds in checking accounts reached IDR 55.2 billion at Bank BTN and IDR 13.2 billion at BPD Bali, which were used for facilities such as operational cars through the scheme *prime customer*. These findings confirm criticism of Law No. 12 of 2012 concerning Higher Education, where the autonomy of PTN management can erode accountability if it is not balanced with strict supervision.

This research fills the academic gap by integrating the perspectives of administrative law, State’s finance, and government ethics to evaluate the BLU system at PTN. Policy recommendations include updating BLU service tariff regulations, strengthening internal audit mechanisms, and increasing transparency through integrated digital platforms to prevent similar irregularities in the future.

Research methods

Research is a scientific activity related to analysis and construction that is carried out methodologically (using specific methods), systematically (based on precise planning and stages), and consistently (not conflicting within a specific framework), resulting in scientific findings in the form of new products, processes, analyses, or arguments, where legal research has a vital role in developing legal science and solving legal problems both theoretically and practically in society, with the research method in this thesis using a type of normative juridical legal research (doctrinal/literature research that analyzes Court Decisions on a Case), using a statutory approach. (Statute Approach) which examines all related statutory regulations by understanding the hierarchy, principles, material content, ontological, philosophical foundations, and legal ratios, as well as the Case Approach, which studies the ratio decidendi or legal reasons used by judges in their decisions and material facts, with secondary data sources consisting of primary legal materials (Law Number 17 of 2003 concerning State's Finance, Law Number 12 of 2012 concerning Higher Education and regulations related to Management Public Service Agency Finance at PTNs), secondary legal materials (books, journals and relevant research results), as well as tertiary legal materials (support that clarifies terms), using data collection techniques through qualitative analysis which explains the quality of research materials, especially coherence related to Fees for the Development of New Independent Student Institutions which Cause State's Financial Losses (Wiraguna, 2024).

Result

Financial Management of Public Service Bodies in State Universities: Case Study of Independent Pathway New Student Institutional Development Fee Collections

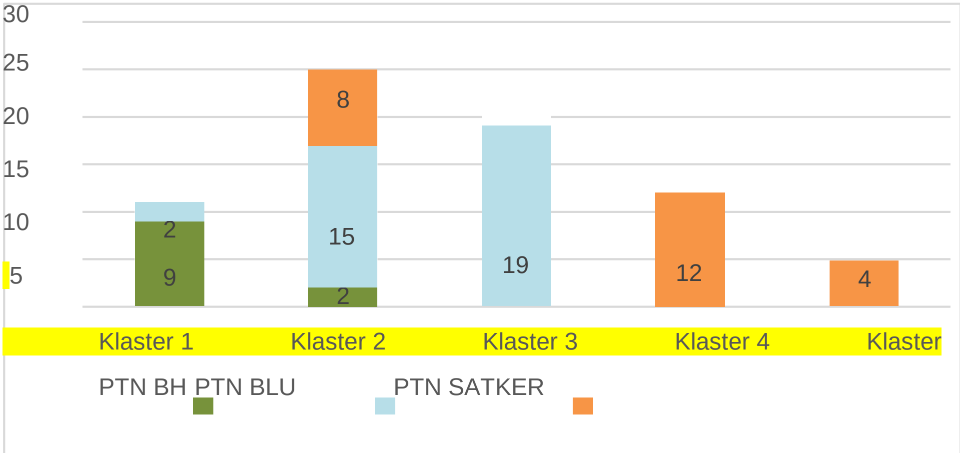
Financial management problems in State Universities that implement the Public Service Agency Financial Management Pattern (PK-BLU), with a focus on the case of Institutional Development Contribution (SPI) or Institutional Development Contribution (IPI) fees for new independent pathway students at Udayana University. Research shows a discrepancy between the levies and the applicable regulations, which could cause State's financial losses of IDR 274.57 billion. These findings highlight the importance of financial governance that is transparent, accountable, and by statutory regulations in managing the finances of State's Universities with BLU status (Rachman & Yuntho, 2023).

The Public Service Agency (BLU) is an important transformation in the financial management of government agencies, including State's Universities (PTN). Based on Government Regulation Number 23 of 2005, which has been updated with Government Regulation Number 74 of 2012, BLU is defined as a government agency that provides services to the community without prioritizing profits but prioritizing the principles of efficiency and productivity. This model allows PTNs to implement sound business practices to improve educational services.

Development of BLU in the Education Sector

Based on the service group, the number of BLUs in the education sector reached 101 out of 244 BLUs in 2020. This development was driven by PTN's desire for greater flexibility and autonomy in achieving public service goals, especially in increasing the quantity and quality of education services (Sugiri, 2022).

Table 1. 2015 Higher Education Clusterization



Source: Processed from the 2015 Decree of the Minister of Research, Technology and Higher Education

As shown in Table 1 regarding the 2015 Higher Education Clusterization, only two BLU PTNs are included in the first cluster, indicating that most BLU PTNs are still in clusters two and three. Despite BLU status, many PTNs still have relatively suboptimal management to achieve exemplary national achievements. BLU PTN financial management has special characteristics compared to non-BLU PTN. PTN BLU can manage Non-Tax State's Revenue (PNBP) directly without depositing it into State's treasury account first. This flexibility allows PTN BLU to respond more to the University's operational needs.

However, despite having greater operational flexibility, PTN BLU is still very dependent on government funding. The 2020 Public Service Agency Performance Analysis shows that BLU has an independence ratio of 70.87 percent, which means that BLU has not entirely separated from dependence on pure rupiah funding from the APBN (Dirjen Dikti, 2020). Udayana University was designated as a PTN that fully implements Public Service Agency Financial Management (PK-BLU) through the Decree of the Minister of Finance Number 441/KMK.05/2011 dated 27 December 2011. With this status, Udayana University manages its finances based on the Business and Budget Plan (RBA).

Udayana University's financial management refers to several regulations, including:

1. Law Number 1 of 2004 concerning State Treasury.
2. Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies.
3. Minister of Finance Regulation Number 51/PMK.05/2015, which was later replaced by Minister of Finance Regulation Number 95/PMK.05/2020, concerns Udayana University Public Service Agency Service Tariffs.

Chronology of Implementation of SPI/IPI Levy at Udayana University

Academic Year 2018/2019

Based on Article 8 of Permenristekdikti Number 39 of 2017, Udayana University formed a Team to Preparing Tariffs for Institutional Development Contributions (SPI) and/or Institutional Development Contributions (IPI), which is tasked with providing recommendations for the amount of levies at three levels. The results of these recommendations were then used as the basis for the Chancellor to establish Chancellor's Decree Number 617/UN14/KU/2018 concerning SPI/IPI for New Students Independent Pathways for the 2018/2019 Academic Year. However, a discrepancy was found in its implementation between the list of study programs listed in the Chancellor's Decree and the study programs entered in the online registration application.

Specifically, there are six study programs at the Faculty of Cultural Sciences, namely Indonesian Literature, Archeology, Balinese Literature, Ancient Javanese Literature, History, and Anthropology, which are subject to SPI/IPI levies in the online registration system, even though these six study programs are not listed in the attachment to the Chancellor's Decree as study programs that should be subject to these levies. On the other hand, study programs explicitly listed in the Chancellor's Decree as objects of SPI/IPI levies, such as Medicine, Law, Engineering, Economics, Agriculture, and Veterinary Medicine, do not appear in the online registration application options. This condition creates significant administrative discrepancies because prospective students who register for study programs that should not be subject to SPI/IPI are still required to pay the levy. In contrast, prospective students in study programs that should be subject to the levy do not find the payment obligation in the system. This lack of clarity confuses prospective students regarding SPI/IPI payment obligations. It could cause State's financial losses due to fees not complying with the provisions officially determined through the Chancellor's Decree.

Academic Year 2019/2020

In the 2019/2020 academic year, the registration process for new independent students at Udayana University is done online via the website https://utbk.universitasudayana.ac.id from 6 May to 16 July 2019. In its implementation, the Chancellor of Udayana University has issued Decree Number 209/UN14/KU/2019, which regulates Institutional Development Contributions (SPI) and/or Institutional Development Contributions (IPI) for new independent students. However, as happened in the previous year, a discrepancy was found between the list of study programs subject to SPI/IPI in the registration application system and those listed in the Chancellor's Decree.

In particular, several study programs are subject to SPI/IPI levies through registration applications, even though these study programs are not listed in the attachment to Chancellor's Decree Number 209/UN14/KU/2019. The study programs in question include six study programs from the Faculty of Cultural Sciences, namely Indonesian Literature, Balinese Literature, Ancient Javanese Literature, Archaeology, History, and Anthropology, as well as three diploma study programs from the Faculty of Engineering. Apart from that, two new study programs, namely Industrial Engineering and Environmental Engineering, are also included in the SPI/IPI levy system. However, they are not regulated in the Chancellor's decision.

Meanwhile, study programs officially listed in the attachment to the Chancellor's Decree as objects of SPI/IPI levies are study programs whose size and conditions have been determined by the Chancellor through an official decision. Thus, there is a practice where new students from several study programs who should not be subject to SPI/IPI based on the Chancellor's decision are still required to pay the levy because the settings in the registration application do not comply with the University's internal regulations. This has implications for illegal levies on new students outside the provisions formally established by the Chancellor.

Academic Year 2020/2021

Registration for new independent students for the 2020/2021 academic year is carried out via the website https://utbk.University Udayana.ac.id from 19 May to 24 August 2020. A discrepancy was identified between the SPI/IPI amounts produced in the data validation simulation meeting and the Chancellor's official decision through Decree Number 743/UN14/HK/2020. The results of the simulation meeting set level III for the Medical (S1) study program at IDR 150–300 million, while the official decision lowered the range to IDR 100–200 million. A similar pattern can be seen in the Dentistry (S1) study program, which was initially at level III (Rp. 150–300 million) and revised to level II (Rp. 75–150 million), as well as Medical Education (S1) which fell from level III to level II with adjustments to the value range.

At the Faculty of Medicine, inconsistencies were found between the data published on the registration page and the official provisions. The Medical Professional Study Program is set at level III (Rp. 150–300 million) in the registration system but is not listed in the Chancellor's decision. Meanwhile, the Nursing Science Study Program (S1) is classified as level II (Rp. 75–150 million) on the registration page. However, official documents include it in level I without a specific value range. This difference creates uncertainty in the application of tariffs for prospective students.

Academic Year 2022/2023

For the admission of new independent students at Udayana University for the 2022/2023 academic year, the registration process is carried out online via the website https://utbk.universitasudayana.ac.id in the period 11 April to 30 June 2022. In its implementation, the Chancellor of Udayana University issued Decree Number 476/UN14/HK/2022, which regulates the amount of Institutional Development Contributions (SPI) and/or Institutional Development Contributions (IPI) for new independent pathway students. However, there is a significant difference between the SPI/IPI levels listed on the registration page and those officially determined in the Chancellor's Decree.

In detail, several study programs at the Faculty of Cultural Sciences, such as Indonesian Literature, Archaeology, History, and Anthropology, which should not be included in the objects of SPI/IPI according to the Chancellor's Decree, are still included in the selection feature on the online registration page. As a result, as many as 28 new students who chose this study program were still subject to SPI/IPI levies with a total levy value of IDR 332,500,000.00. This shows a discrepancy between the information provided to prospective students through the online registration system and the official regulations set by the University. This practice also gives rise to illegal levies because they are not based on the current Chancellor's decision, thus potentially causing State’s financial losses.

Legal and Financial Implications of SPI/IPI Management Practices

State’s Financial Losses

Based on the Public Accountant's Report on the Investigative Examination of Udayana University, Bali Province for 2018 to 2022 Number AUP-002/MTD/MLG/IX/2023, it was found that the collection of Institutional Development Contributions (SPI) and/or Institutional Development Contributions (IPI) carried out by Udayana University on independent pathway new students has caused State’s financial losses amounting to IDR 274,570,092,691.00. This loss comes from charging practices not by statutory provisions, where SPI/IPI is levied on several study programs without a valid legal basis and is not stated in the Minister of Finance Regulation regarding service rates for the Udayana University Public Service Agency.

From 2018 to 2022, SPI/IPI levies are imposed on new independent pathway students in various study programs at Udayana University. The study programs that are the object of the levy include, among others, study programs at the Faculty of Cultural Sciences such as Indonesian Literature, Balinese Literature, Ancient Javanese Literature, Archaeology, History, and Anthropology. Apart from that, several diploma study programs are also subject to SPI/IPI levies. However, not all of them are listed in the Chancellor's decision, which is the basis for determining these levies. Similar practices also occur in study programs at the Faculty of Engineering, such as Industrial Engineering and Environmental Engineering, as well as in several study programs at the Faculty of Medicine, where there is a discrepancy between the levy values announced on the registration page and the applicable Chancellor's decision.

This SPI/IPI levy is carried out through an online registration system, where prospective students must fill in and pay a nominal amount determined for the chosen study program. In its implementation, there is no option provided for prospective students not to fill in the SPI/IPI column, so payment becomes an absolute requirement to continue the registration process. The funds collected from this levy were then deposited into a special account in the name of Udayana University BLU. However, the management did not fully follow the mechanism stipulated in the statutory regulations regarding managing State’s finances and Non-Tax State’s Revenue (PNBP).

The accumulation of fees from all study programs and academic years ultimately causes huge financial losses to the State. This happens because the levies are carried out without a valid legal basis in determining study programs subject to SPI/IPI and the levy amount, which is not by the Minister of Finance's regulations. Thus, the practice of SPI/IPI levies at Udayana University on new independent pathway students has become one of the main factors causing State’s financial losses during the 2018 to 2022 period, as described in the investigative audit report by a public accountant.

Management of SPI/IPI Funds and Bank Facilities

This research highlights the practice of managing Institutional Development Contributions (SPI) and Institutional Development Contributions (IPI) at Udayana University, which is carried out in a non-transparent manner and deviates from the initial purpose of collection. Funds that should have been allocated for developing institutions, infrastructure, and improving human resources were deposited into several bank accounts. Depositing funds in these accounts not only hinders the optimal use of funds for institutional purposes but also creates opportunities for irregularities by providing facilities from the bank to University officials and employees.

As a concrete example, Udayana University received facilities in the form of two Innova cars from Bank BNI, one Toyota Innova unit from Bank BPD Bali, and fifteen Toyota Avanza four-wheeled vehicles from Bank BTN (BAKHM UNUD, 2021). This facility is provided as a form of business participation or appreciation to universities, which are priority customers due to the large amount of funds deposited. This kind of practice creates a conflict of interest because SPI/IPI funds are no longer oriented towards institutional development interests but provide personal or specific group benefits within the campus environment.

Furthermore, the non-transparent management of SPI/IPI funds also involves various study programs, which should not be subject to fees based on the Chancellor's Decree and applicable regulations. The study programs include Indonesian Literature, Balinese Literature, Ancient Javanese Literature, Archaeology, History and Anthropology at the Faculty of Cultural Sciences, and several diploma study programs. In the 2018/2019 to 2022/2023 academic years, these study programs will still be subject to SPI/IPI levies even though they are not stated in the Chancellor's decision, which is the legal basis for the levy. This shows data manipulation in the online registration system, so prospective students from the study program are still required to pay SPI/IPI, the amount of which has been determined in the registration feature.

As a result of this unaccountable management practice, the SPI/IPI funds collected are not fully used for institutional development purposes as they should be. On the contrary, most of these funds are deposited to obtain facilities from banks, which University officials and employees then enjoy. This condition contradicts the principles of sound financial governance and violates the principles of transparency and accountability in the management of public funds within State's universities. This research confirms that these irregularities harm state finances and damage higher education institutions' integrity and public trust.

Legal Analysis of SPI/IPI Levies at Udayana University

Non-compliance with Minister of Finance Regulations

The collection of Institutional Development Contributions (SPI) and/or Institutional Development Fees (IPI) carried out by Udayana University for new independent pathway students has been proven to be inconsistent with the provisions regulated in Minister of Finance Regulation (PMK) Number 51/PMK.05/2015 which was later replaced by PMK Number 95/PMK.05/2020 concerning Service Tariffs for Udayana University Public Service Agencies.

In these two regulations, no provisions explicitly include SPI/IPI as a type of service fee that Udayana University can collect as a Public Service Agency (BLU).

In fact, according to the BLU financial management mechanism, every levy or service fee imposed by a State's University must first be proposed and approved by the Ministry of Finance and officially included in the applicable PMK attachment. However, Udayana University continues to impose SPI/IPI levies based on the Chancellor's Decree without any clear legal basis in the PMK. This practice has been going on from the 2018/2019 to 2022/2023 academic year, where SPI/IPI is collected from prospective independent students, and the amount is input into the online registration system, making it a mandatory requirement for applicants to continue the registration process.

This discrepancy shows that Udayana University has exceeded the authority of statutory regulations regarding BLU financial management. SPI/IPI levies not regulated in the PMK violate administrative procedures. They can cause a State's financial losses because the funds collected are not recorded as legitimate State's revenue and are not managed according to the applicable state financial management mechanisms. Therefore, Udayana University's actions in collecting SPI/IPI without a clear legal basis in the PMK can be categorized as violating the principles of transparency, accountability, and legal compliance in managing State's finances within State's universities.

Inconsistency between the Registration Application and the Chancellor's Decision

The problem of discrepancy between the study program and the amount of the Institutional Development Contribution (SPI) or Institutional Development Contribution (IPI) stated in the registration application and stipulated in the Decree of the Chancellor of Udayana University is one of the important findings in this research. In practice, it was found that several study programs, according to the Chancellor's Decree, should not be subject to SPI/IPI levies; however, in the online registration application feature, these study programs are still listed as objects of levy. As a result, prospective students who register for the study program must still fill in and pay the SPI/IPI according to the nominal value stated on the application, even though no official decree from the Chancellor requires such payment.

This discrepancy occurs repeatedly in several academic years, where the study program data and SPI/IPI amounts entered into the online registration system do not fully refer to the official decision issued by the Chancellor. In several cases, draft SPI/IPI amounts that have not yet received approval have been input into the system, giving rise to confusion and potential administrative violations. A concrete example, in the 2018/2019 to 2022/2023 academic year, study programs such as Indonesian Literature, Balinese Literature, Ancient Javanese Literature, Archaeology, History, and Anthropology, which according to the Chancellor's Decree are not subject to SPI/IPI, still appear in registration applications. Ultimately, SPI/IPI is collected from students who choose these study programs. The same thing also happens in several diploma and engineering study programs, where the data used in the registration application is a copy from the previous year without verification of the latest applicable decisions.

This phenomenon indicates a weakness in the synchronization between formal policies outlined in the Chancellor's Decree and technical implementation at the registration application level. This weakness has implications for administrative violations and can cause State's financial losses because illegal levies are still made and go into University coffers. Apart from that, this practice creates injustice for prospective students who should not be burdened with fees but are still required to pay because the application system does not provide other options. Thus, this problem emphasizes the need for stricter supervision and a precise validation mechanism between policy determination and technical implementation in the field so that deviations detrimental to students and the country do not occur.

Restrictions on Options on Enrollment Applications

The independent pathway new student registration application system at Udayana University is designed so that each prospective student must fill in the amount of the Institutional Development Contribution (SPI) and/or Institutional Development Contribution (IPI) during the registration process. In this application feature, there is no option available for prospective registrants not to make donations, so if the SPI/IPI amount column is not filled in, the system will automatically reject or be unable to process further registration. This condition clearly shows that SPI/IPI collection is carried out coercively because prospective students have no alternative other then filling in and agreeing to the donation amount to continue the registration process.

In this way, the voluntary element that should be attached to the term "donation" is lost, and this practice has the potential to violate the principles of justice and cause psychological pressure on prospective students and their families who wish to continue their education at State's universities through independent channels. Apart from that, a mechanism like this also raises legal and ethical issues because it conflicts with the principles of transparency and accountability and the provisions of applicable laws and regulations regarding procedures for collecting and determining service rates within the Public Service Agency of State's Universities.

The Chancellor's Accountability in Managing BLU Finances at PTN

As the highest leader at a State's University with Public Service Agency (BLU) status, the Chancellor holds full responsibility for all aspects of the institution's financial management, including determining and implementing educational service rates. Based on Article 9 of Government Regulation Number 23 of 2005 concerning the Financial Management of Public Service Agencies, every service tariff determination must be proposed by BLU to the minister or head of the relevant institution, and it must be officially then determined by the Minister of Finance. This provision is intended so that every University levy has a clear legal basis and is integrated into State's financial management system to guarantee accountability and transparency (Rudhianto, Utami, & Widarjo, 2022).

However, in the Udayana University case, several serious violations were found regarding the Chancellor's responsibility in managing BLU's finances. First, the Chancellor determined a levy for Institutional Development Contributions (SPI) and/or Institutional Development Contributions (IPI) for new independent pathway students without a strong legal basis. The tariff determination is only based on the Chancellor's Decree, without going through a proposal and determination mechanism by the Minister of Finance as regulated in statutory regulations. This caused the SPI/IPI levy not to be included in the Minister of Finance Regulation regarding Udayana University BLU service rates, which was in effect then (A., Makkarateng, & Dee, 2022).

Second, the Chancellor did not propose changes to service rates to the Minister of Finance, even though the levy policy for new students had changed. Every change in service rates must undergo a proposal and re-determination to have legal legitimacy. This non-compliance has implications for the status of SPI/IPI levies, which become administratively invalid and potentially cause State's financial losses.

Third, there is a discrepancy between the study program and the SPI/IPI amounts stated in the new student registration application and those stipulated in the Chancellor's Decree. In some cases, study programs that should not be subject to SPI/IPI are included in the registration system, and a certain amount of funds is collected from new students. This shows weak internal supervision and the absence of consistency between written policies and implementation in the field.

Fourth, the management of SPI/IPI funds is non-transparent and not based on the initial objectives of the levy. The funds collected were not all reported and managed by State's financial regulations, and some were even deposited in certain bank accounts to obtain additional facilities for University officials or employees. This practice violates the principles of accountability and transparency and can create conflicts of interest and cause significant losses to State's finances.

Overall, the violations committed by the Chancellor of Udayana University in managing BLU's finances show a failure to carry out authority and responsibility as regulated in statutory regulations. This action impacts state financial losses and harms the principles of good, transparent, and accountable higher education governance. Therefore, it is necessary to strengthen the supervision system, harmonize regulations, and enforce strict sanctions for officials who are proven to have violated the rules in managing BLU finances at State's universities.

Discussion

This research reveals the complexity of the financial management of public service bodies (BLU) at State's universities (PTN) in the context of levying institutional development contributions (SPI) and institutional development contributions (IPI) to new independent pathway students. Normative legal analysis shows that Udayana University's policy in collecting SPI/IPI is not entirely to the applicable regulatory framework, especially Minister of Finance Regulation (PMK) No. 51/PMK.05/2015 and PMK No. 95/PMK.05/2020. These two regulations stipulate BLU service rates explicitly but omit SPI/IPI as a legal component, giving rise to unclear legality of these charges1. This finding indicates a *legal gap* between PTN internal policies and central regulations, which can potentially trigger abuse of authority as regulated in Articles 17–19 of Law No. 30 of 2014 concerning Government Administration.

The Chancellor's responsibility as the holder of the power to manage BLU is also a critical focus. Even though the Chancellor has the authority to determine SPI/IPI policies through a Chancellor's Decree, its implementation at Udayana University shows inconsistencies between official documents (such as Chancellor's Decree No. 617/UN14/KU/2018) and practice in the field. For example, there is a discrepancy between the study programs subject to SPI/IPI on the registration page and the official list stated in the decision. This reflects weak internal monitoring and accountability mechanisms, contrary to BLU financial management's principle of *value for money*. Furthermore, the accumulated State’s losses reached IDR 274.57 billion due to illegal levies, emphasizing the urgency of enforcing criminal law on corruption, especially Article 3 of Law No. 20 of 2001, which criminalizes abuse of authority that harms State’s finances.

This study also highlights the conflict dynamics between PTN autonomy and legal compliance. Even though Law No. 12 of 2012 concerning Higher Education provides space for PTNs to manage funds independently, this flexibility must not ignore the principles of transparency and compliance with State’s financial regulations. The Udayana University case is a clear example of how autonomy that is not balanced with a system of checks and balances can create gaps in structural corruption. For this reason, harmonizing regulations between the Ministry of Finance and the Ministry of Education is needed, strictly regulating the mechanism for collecting, reporting, and auditing non-APBN funds at BLU. This policy recommendation is in line with the findings of the Indonesian BPK, which identified weaknesses in PNBP management at PTN, including the deposit of funds in bank accounts that had the potential for misuse.

Conclusion

This research reveals that the financial management of the Public Service Agency (BLU) at State Universities (PTN), especially Udayana University, in the context of levying Institutional Development Contributions (IPI) and Institutional Development Contributions (SPI) on new independent pathway students, has deviated from the applicable legal provisions. Analysis of Minister of Finance Regulations Number 51/PMK.05/2015 and 95/PMK.05/2020 shows that SPI/IPI is not listed as an official BLU service rate, so its collection does not have a valid legal basis1. This deviation is exacerbated by the discrepancy between the Chancellor's Decree and collection practices in the field, where student registration applications contain amounts and study programs that do not match official documents, causing State’s financial losses of IDR 274.57 billion during the 2018–2023 period. These findings indicate weak internal and external supervision in BLU financial management and potential abuse of authority by PTN officials.

This research also confirms that the Chancellor's responsibility as a Budget User Authority (KPA) is limited to administrative aspects and includes criminal and civil liability if the policies established violate the law and harm State’s finances. The court decision that acquitted the Chancellor of Udayana University from corruption charges on the grounds that

SPI/IPI funds went into the official BLU account ignored the principle of ultra-small and substantive justice, thus setting a bad precedent for law enforcement in the education sector.

The implications of this research emphasize the urgency of regulatory reform to strengthen the mechanism for determining BLU service rates, transparency of financial reports, and strengthening the independent audit system. Policy recommendations include: (1) harmonization of regulations between the Ministry of Finance and the Ministry of Education regarding levy schemes at PTN; (2) system implementation of real-time monitoring to prevent deviations in tariff setting; and (3) increasing human resource capacity in principle-based financial management good governance. Further studies are needed to evaluate the effectiveness of BLU in the context of higher education autonomy and the socio-economic impact of education commercialization policies.

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