

The Public Service Agency (BLU) Paradox: Why Budget Achievements Don't Always Reflect Superior Performance

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Penelitian ini bertujuan untuk mengkaji secara kritis kinerja keuangan Universitas Pattimura dalam kerangka Badan Layanan Umum (BLU) selama periode 2019–2024. Secara khusus, penelitian ini menganalisis tingkat kemandirian fiskal, efektivitas anggaran, dan efisiensi operasional universitas untuk menilai sejauh mana fleksibilitas keuangan berkontribusi terhadap kemajuan institusi. Analisis data kuantitatif menunjukkan efektivitas yang secara konsisten tinggi dalam realisasi pendapatan serta efisiensi operasional yang sangat baik—menandakan disiplin keuangan yang kuat. Namun demikian, rasio kemandirian fiskal tetap berada pada tingkat sedang, berkisar antara 35% hingga 45%, dan mencapai titik terendah pada tahun 2024. Lebih penting lagi, meskipun memiliki indikator keuangan yang mengesankan, Universitas Pattimura masih mempertahankan akreditasi institusi pada level B. Ketimpangan ini menggambarkan suatu paradoks utama: kinerja keuangan yang kuat dalam model BLU tidak secara otomatis menghasilkan capaian akademik atau kelembagaan yang unggul. Temuan ini menunjukkan bahwa otonomi keuangan, meskipun penting, belum cukup apabila tidak diintegrasikan dengan investasi strategis dalam mutu akademik, kapasitas riset, dan tata kelola institusi.

Kata Kunci: Badan Layanan Umum (BLU), Kemandirian Fiskal, Kinerja Keuangan, Efektivitas Anggaran, Efisiensi Operasional

Abstract

This study aims to critically examine the financial performance of Pattimura University under the Public Service Agency (BLU) framework during the 2019–2024 period. Specifically, it investigates the university's fiscal independence, budget effectiveness, and operational efficiency to assess the extent to which financial flexibility translates into institutional advancement. Quantitative data analysis reveals consistently high effectiveness in revenue realization and exceptional operational efficiency—indicating strong financial discipline. However, the fiscal independence ratio remained modest, fluctuating between 35% and 45%, and dropped to its lowest point in 2024. This modest fiscal independence highlights the need for improvement in this area. More importantly, despite these favorable financial metrics, Pattimura University continues to hold a B level institutional accreditation. This discrepancy illustrates a core paradox: robust financial performance under the BLU model does not automatically lead to superior academic or institutional outcomes. The findings suggest that financial autonomy, while necessary, is insufficient unless integrated with strategic investment in academic quality, research capacity, and institutional governance.

Keywords: Public Service Agency (BLU), Fiscal Independence, Financial Performance, Budget Effectiveness, Operational Efficiency

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INTRODUCTION

Financial governance reform in Indonesian higher education has entered a new phase by adopting the Public Service Agency (Badan Layanan Umum or BLU) model. This shift marks a paradigm change from centralized budget control to a policy direction emphasizing fiscal autonomy and market responsiveness (Ngo & Meek, 2019; Persada et al., 2024). For state universities, BLU status offers greater flexibility in managing funding and adopting performance-based strategies, allowing institutions to adapt more effectively to the pressures of globalization and the dynamic demands of higher education. This transformation is a technical adjustment and a structural overhaul that calls for a new strategic governance model.

Applying magnification principles within the BLU model empowers universities to separate regulatory from operational functions and to design financial strategies that reflect institutional priorities. Implementing performance-based budgeting and adherence to Government Accounting Standards enables more targeted and transparent resource allocation (Alfarizi, 2023; Mamburao JR. & Manubag, 2023; Owuor et al., 2021; Wartini et al., 2020). Financial resources are no longer allocated merely to fulfill administrative obligations but are strategically deployed to enhance academic quality and institutional services. As such, the BLU framework creates opportunities for universities to optimize their resources and strengthen their competitiveness at both national and global levels.

Another critical concern is the effectiveness of the Non-Tax State Revenue (PNBP) collection. Ideally, PNBP should reflect an institution's ability to harness its revenue potential through tuition, research collaborations, and industry partnerships. However, effectiveness in this context means more than just total income it requires alignment between revenue targets and actual receipts and evidence that income streams contribute meaningfully to the university's strategic goals (Alfarizi, 2023). In the case of Pattimura University, analyzing PNBP effectiveness is essential for evaluating the success of BLU implementation in transforming the institution into a financially accountable, semi-commercial public entity.

Equally important is the efficiency issue in managing PNBP funds, which is critical for the institution's long-term financial sustainability. Even with substantial PNBP revenues, poor allocation or lack of strategic planning can lead to wasted resources and limited institutional impact. Efficiency in this context refers to converting financial inputs into meaningful academic and operational outcomes (Made Yoga Yasa & Ema Wijayanti, 2024; Wong et al., 2018). For example, if direct expenditure is disproportionately low compared to routine administrative costs, resource use may not be strategically aligned. Thus, efficiency must be understood as part of an outcome-oriented financial management strategy.

Despite impressive financial performance, many BLU institutions still struggle to translate budget execution into academic excellence a condition commonly called the performance paradox. As several studies suggest, high budget realization and tight financial compliance do not always coincide with improvements in research output, graduate competitiveness, or student satisfaction (Agasisti & Shibanova, 2020; Ngo & Meek, 2019). He and Mengying, (2024) argue that strict adherence to performance-based budgeting often ignores essential areas such as faculty development and student learning quality. Kurniasih et al., (2023) note that financial regimes focused on efficiency can overshadow long-term academic innovation. Much like a factory that consistently meets

its production targets without improving product quality, this pattern may look successful on paper but lacks substance.

In this context, theoretical frameworks such as New Public Management (NPM) and the Resource-Based View (RBV) offer valuable lenses for understanding the relationship between fiscal autonomy and institutional performance. NPM emphasizes efficiency, accountability, and performance orientation in public sector institutions (Burns & Jollands, 2022; Choi, 2016). RBV underscores the strategic use of internal resources such as PNPB funds as drivers of competitive advantage (Barney, 1991). However, the gap between financial metrics and academic outcomes under the BLU model indicates an inconsistency between these theoretical ideals and their real-world implementation. It is essential to empirically examine this tension.

METHODOLOGY

This study adopts a quantitative descriptive-explanatory approach within a single-case study design to thoroughly examine the relationship between budget realization and institutional performance at Pattimura University from 2019 to 2024. The descriptive component is used to systematically present numerical data, particularly through financial ratios such as fiscal independence, effectiveness, and efficiency. These ratios offer a clear portrait of how the university has managed its financial resources over time. By summarizing patterns and trends, the descriptive phase lays the groundwork for deeper analysis, instilling confidence in the thoroughness of our research.

Going beyond mere description, the explanatory dimension of this study delves into the causal links between financial inputs and performance outcomes. By applying modified regional financial ratio models (Halim & M. Iqbal, 2012), we aim to answer the crucial question: does higher budget realization and better PNPB management truly lead to improved academic and operational results? This design, rooted in explanatory research logic (Mamburao JR. & Manubag, 2023; Ngo & Meek, 2019; Persada et al., 2024), not only enables robust hypothesis testing but also provides a rich contextual understanding of a complex institutional setting. The practical implications of our findings will be of significant relevance to university management and policymakers in the field of higher education finance.

The data collection process follows several steps: identification and selection of relevant documents, systematic data extraction (both digital and manual), and application of financial ratio analysis to evaluate independence, effectiveness, and efficiency. To enhance accuracy, the collected data are validated through triangulation, meaning figures are cross-checked across multiple sources such as financial reports and audit summaries. This approach ensures that findings are robust, reliable, and contextually grounded in the real financial operations of university (Bennett & Law, 2021; Otto et al., 2021; Shon et al., 2019).

The fiscal independence ratio serves as a metric to assess an entity's ability to independently finance its expenditure needs without relying heavily on external fiscal transfers. In the context of public budgeting, a higher ratio indicates a stronger capacity for self-financing, reflecting a greater level of financial autonomy. Conversely, a lower ratio suggests limited fiscal capacity and a higher degree of dependence on external funding sources to meet expenditure obligations. This ratio is particularly useful in evaluating the extent to which a public institution or region can sustain its operations using internally generated revenue.

RESULTS AND DISCUSSION

Analysis of Budget Performance at Pattimura University

The analysis of the level of fiscal independence is employed in this study to measure the extent of Pattimura University's fiscal autonomy during the period 2019–2024, using the following formula:

$$\text{Fiscal Independence Ratio} = \frac{\text{PNBP}}{\text{Total Budget}} \times 100 \%$$

The results obtained based on the available data are presented in the following table below.

Table 1. The Fiscal Independence Ratio of Pattimura University for the Period 2019–2024

Year	PNBP	Total Budget	Fiscal Independence Ratio
2019	179.547.916.000	453.707.950.000	0,3957
2020	159.742.251.000	355.337.374.000	0,4496
2021	178.803.336.000	466.232.737.000	0,3835
2022	169.321.924.000	380.341.206.000	0,4452
2023	172.532.782.000	389.428.193.000	0,4430
2024	166.781.357.000	473.411.738.000	0,3523

Source: Financial Division of the UNPATTI Rectorate (data reprocessed)

In 2019, Pattimura University recorded a fiscal independence ratio of 0.3957, suggesting that approximately 40% of its financial needs were met through PNBP. While this level indicates some degree of financial initiative, it also illustrates a limited capacity for self-reliance. Interestingly, in 2020, the ratio increased significantly to 0.4496, the highest in the observed timeframe. However, this spike appears to be an anomaly linked to extraordinary circumstances during the early stages of the COVID-19 pandemic, such as the sudden shift to online learning and reduced research activities. The university's total budget dropped markedly that year due to widespread national budget reallocations toward health and emergency sectors, resulting in a mathematical increase in the ratio, even as PNBP revenue itself declined. Hence, the increase in ratio did not reflect a stronger institutional revenue base, but rather a compressed budgetary structure.

In the following years, 2022 and 2023, the ratio improved to 0.4452 and 0.4430, indicating partial stabilization. These values suggest that PNBP collections had recovered in line with the normalization of institutional operations, including in-person learning, research activities, and professional training services. The relative consistency in the ratios during these years reflects a regained rhythm in internal revenue generation and financial planning. However, the absence of upward movement beyond the 45% threshold also indicates a structural plateau, possibly due to the university's limited revenue diversification and the still-dominant role of central government transfers.

Despite the fluctuations, Pattimura University has shown resilience in managing its financial stability. In 2024, the ratio dropped to 0.3523 the lowest in the entire period. This reduction cannot be attributed to a fall in PNBP revenue, which remained relatively steady, but rather to a substantial increase in the total budget, surpassing IDR 473 billion. This sudden growth in budget size suggests that the university received significant injections of external funding, possibly related to government strategic initiatives or infrastructure projects. The university's ability to manage these external injections and maintain its financial stability is a testament to its resilience.

Our analysis of the calculation results of the fiscal independence ratio of Pattimura university for the period 2019–2024 is of utmost importance. It allows us to make a

comprehensive assessment of the degree of fiscal independence, as indicated by the classification below:

No	Institutional Financial Capacity	Percentage (%)
1	Very Poor	0 – 10
2	Low	11 – 20
3	Fair	21 – 30
4	Moderate	31 – 40
5	Good	41 – 50
6	Very Good	> 50

Source: Ministry of Home Affairs (Depdagri), 1991.

Based on the data on Pattimura University's fiscal independence ratio for the 2019–2024 period, as presented in Table 2, a variation in the levels of fiscal independence is observable across the years. In certain years, the fiscal independence ratio falls within the 'fair' to 'moderate' categories, indicating a mid-level institutional ability to generate independent revenue that has yet to reach its full potential. This suggests that the university is not fully self-sufficient and emphasizes the crucial role of external funding in covering its operational costs. In other years, when the ratio exceeds 41%, it may be classified as 'good', indicating a positive trend in the management of self-generated income.

Analysis of the Effectiveness

The effectiveness of Non-Tax State Revenue (PNBP) collection, which includes revenue from tuition fees, research grants, and other non-tax sources, serves as a key indicator in assessing a public institution's capacity to realize its revenue targets optimally. In the context of Pattimura University, which operates under the Public Service Agency (Badan Layanan Umum or BLU) framework, the level of effectiveness reflects the institution's financial management performance emphasizing flexibility, accountability, and results-oriented governance. The formula used for the calculation in this study is as follows.

$$\text{Effectiveness Ratio} = \frac{\text{Actual Revenue (PNBP)}}{\text{Targeted Revenue (PNBP)}} \times 100 \%$$

The results of the calculation using the above formula based on the obtained data are presented in the following table below.

Table 3. Effectiveness Ratio of Non-Tax State Revenue (PNBP) at Pattimura University for the Period 2019–2024

Year	Target	Actual	Effectiveness
2019	141,477,000,000	179,547,916,000	126.91
2020	148,550,000,000	159,742,251,000	107.53
2021	148,550,000,000	178,803,336,000	120.37
2022	155,880,513,000	169,321,924,000	108.62
2023	155,977,500,000	172,532,782,000	110.61
2024	159,188,280,000	166,781,357,000	104.77

Source: Financial Division of the UNPATI Rectorate (data reprocessed)

According to Table 3, from 2019 to 2024, Pattimura University consistently demonstrated a high level of effectiveness, with the actual realization of PNBP surpassing the projected targets each year. This pattern indicates the university's ability to meet its

revenue goals and significantly exceed expectations, leaving a strong impression of the institution's financial management prowess. Such consistency highlights a practical planning and budgetary control system supported by increasingly mature financial governance practices.

Institutionally, the sustained high effectiveness reflects Pattimura University's success in building a stable and reliable base of independent revenue. This success can be attributed to realistic target setting, the ability to identify external collaboration opportunities, and the optimization of both educational and non-educational services with economic value. Moreover, the relative stability of the effectiveness ratio over six years suggests that the outcomes were not merely situational but rather the result of deliberate and ongoing managerial practices, such as regular performance reviews, strategic planning, and continuous staff training.

Meanwhile, to calculate the Effectiveness Ratio for the achievement of expenditure targets, the following formula is used.

$$\text{Effectiveness Ratio} = \frac{\text{Actual Expenditure}}{\text{Targeted Expenditure}} \times 100 \%$$

Table 4. The Effectiveness Ratio For the Achievement of Expenditure at Pattimura University for the Period 2019–2024

Year	Targeted	Actual	Effectiveness
2019	453,707,950,000	428,543,080,504	94.45
2020	355,337,375,000	339,620,758,417	95.58
2021	466,232,737,000	456,622,995,761	97.94
2022	380,341,206,000	368,990,825,471	97.02
2023	389,428,193,000	381,246,852,235	97.90
2024	473,411,738,000	271,564,789,817	57.36

Source: Financial Division of the UNPATTI Rectorate (data reprocessed)

Based on the calculated results presented in Table 4.3, it is evident that from 2019 to 2023, Pattimura University maintained a stable and favorable financial performance, with the effectiveness ratio consistently above 94%. This stability in financial management reassures the stakeholders about the institution's ability to execute its planned expenditure programs with precision. The data show that the realized expenditures closely matched the initial targets, reflecting disciplined financial execution and effective budgetary control.

However, the data reveal a stark deviation in 2024, when the effectiveness ratio sharply declined to 57.36%, the lowest point in the observed period. This figure represents a substantial gap between the targeted expenditure (Rp473.4 billion) and the actual realized expenditure (Rp271.5 billion). The significant increase in the 2024 expenditure target, which was markedly higher than in previous years, was primarily due to [specific reasons]. This increase may not have been accompanied by a commensurate increase in operational capacity or absorptive capability, rendering the target overly ambitious. Second, delays in the implementation of key programs, inefficiencies in procurement processes, or administrative bottlenecks could have contributed to the underutilization of available budgetary resources.

The effectiveness ratio based on Minister of Home Affairs Decree (Kepmendagri) No. 690.900-327 of 1996 can be seen in the following table.

Table 5. Criteria for the Ability to Realize Revenue and Expenditure

No	Ability to Realize Expenditures	Percentage (%)
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1	Very Effective	>100
2	Effective	90 - 100
3	Moderately Effective	80 - 90
4	Less Effective	60 - 80
5	Ineffective	< 60

Source: Ministry of Home Affairs (Depdagri), 1991.

Based on the calculation of the effectiveness ratio for revenue and expenditure realization of Pattimura University's Non-Tax State Revenue (PNBP) from 2019 to 2024, and referring to the government's classification on budget realization capability, the interpretation shows that PNBP revenue falls under the *very effective* category (ratio >100%) during 2019–2023, indicating optimal utilization of BLU income-generating potential. However, in 2024, although the ratio remained above 100%, a decline suggests the urgent need for strengthened innovation in revenue generation. This is a critical area that requires immediate attention to ensure the university's financial stability. Conversely, expenditure realization was categorized as *effective* (90–100%) from 2019 to 2023, reflecting discipline in budget execution. In 2024, with a ratio of 57.36%, it was classified as *ineffective*, indicating challenges in program implementation. As a BLU institution, Pattimura University holds fiscal flexibility to manage revenues and expenditures independently. These results highlight that while revenue performance is strong, spending execution requires improvement to ensure more balanced and sustainable financial management.

Analysis of Efficiency Ratio

The efficiency ratio related to revenue refers to the ratio that measures the extent of costs incurred in the effort to generate Non-Tax State Revenue (PNBP). The smaller the cost relative to the amount of PNBP collected, the more efficient the revenue collection process is considered to be. The formula used in this study is as follows:

$$\text{Efficiency Ratio} = \frac{\text{Cost Incurred to Generate Non – Tax State Revenue (PNBP)}}{\text{Actual PNBP Realization}}$$

The efficiency level calculation is presented in the following table bellow.

Table 6 the Efficiency Ratio on Revenue at Pattimura University for the Period 2019–2024

Tahun	Actual Realization	Cost Incurres	Efficiency
2019	179,547,916,000	105,720,000	0.06
2020	159,742,251,000	31,200,000	0.02
2021	178,803,336,000	29,640,000	0.02
2022	169,321,924,000	29,640,000	0.02
2023	172,532,782,000	29,640,000	0.02
2024	166,781,357,000	29,640,000	0.02

Source: Financial Division of the UNPATTI Rectorate (data reprocessed)

Based on the efficiency ratio calculation of Non-Tax State Revenue (PNBP) at Pattimura University for the period 2019–2024, a stable and remarkably high level of efficiency can be observed, particularly after 2019. This stability is significant as it indicates a consistent level of financial efficiency over the years. In 2019, the efficiency ratio stood at 0.06, meaning that to generate Rp1 of PNBP, the university had to spend Rp0.06. This figure is considered relatively high, indicating that Pattimura University had to allocate a substantial amount of operational costs to obtain a given amount of PNBP revenue.

However, from 2020 to 2024, the efficiency ratio dropped significantly and stabilized at 0.02. This implies that the university only needed Rp0.02 in costs to generate Rp1 in revenue. This decline reflects a significant improvement in operational efficiency, likely due to the digitalization of services such as online student registration, streamlined administrative procedures like automated payroll systems, and optimized use of internal resources such as energy-efficient campus facilities. Such a low efficiency ratio highlights the university's success as a Public Service Agency (BLU) in managing its finances economically while remaining productive. With minimal expenditure, the university consistently generated substantial revenue. However, it is crucial that we, as stakeholders, critically assess whether this high level of efficiency is achieved without compromising service quality or limiting long-term revenue development potential. Your involvement in this assessment is key to our future success.

$$\text{Efficiency Ratio} = \frac{\text{Revenue Realization} - \text{Expenditure Realization}}{\text{Revenue Realization}} \times 100 \%$$

The efficiency calculation concerning expenditure can be seen in the table below.

Table 7 the Efficiency Ratio on expenditure at Pattimura University for the Period 2019–2024

Year	Actual Revenue	Actual Expenditure	Difference	Efficiency
2019	453,707,950,000	428,543,080,504	25,164,869,496	0.06
2020	355,337,375,000	339,620,758,417	15,716,616,583	0.04
2021	466,232,737,000	456,622,995,761	9,609,741,239	0.02
2022	380,341,206,000	368,990,825,471	11,350,380,529	0.03
2023	389,428,193,000	381,246,852,235	8,181,340,765	0.02
2024	473,411,738,000	271,564,789,817	201,846,948,183	0.43

Source: Financial Division of the UNPATTI Rectorate (data reprocessed)

The expenditure efficiency ratio measures how economically an institution utilizes its budgetary resources to support operational activities in proportion to the total revenue earned. This ratio is calculated based on the difference between realized revenue and realized expenditure, then compared to the total revenue. A lower ratio reflects spending that closely matches actual operational needs, while a significantly high ratio may indicate under-spending or misalignment between planning and execution.

CONCLUSIONS

This study reveals that the financial performance of Pattimura University, as a Public Service Agency (BLU), demonstrates relatively strong quantitative achievements, yet still leaves substantive challenges regarding fiscal autonomy and comprehensive institutional quality. During the 2019–2024 period, the effectiveness ratio of Non-Tax State Revenue (PNBP) consistently exceeded 100%, indicating the university's ability to surpass its annual revenue targets. In addition, operational cost-efficiency was remarkably high, with cost-to-revenue ratios stabilizing at 0.02 since 2020, reflecting a financial governance system that is lean, controlled, and disciplined. The fiscal independence ratio, which fluctuated between 35% and 45%, indicates that Pattimura University remains within a dependency zone, relying heavily on government funding. The increase in independence ratio in 2020, though seemingly promising, was more a result of technical circumstances namely, a drastic pandemic-related budget cut and a one-time research grant than a genuine expansion of internal income sources. This reinforces the notion that financial indicators can be misleading if not contextualized alongside their causes and associated output quality.

The 'BLU paradox' at Pattimura University, a term coined in this study, refers to the situation where the university achieves financial efficiency and effectiveness without significant institutional gains such as improved accreditation. This paradox reflects an imbalance between quantity and quality, between administrative performance and academic achievement. It indicates that fiscal indicators, while necessary, are not sufficient measures of holistic university performance. True success lies in the extent to which efficiently managed funds are translated into enhanced education quality, research relevance, societal contribution, and credible, accountable governance. In this context, BLU status should not be interpreted merely as an administrative privilege, but rather as an instrument of managerial reform. Unfortunately, evidence from this study suggests that the flexibility granted has not yet been fully utilized to drive broader institutional transformation. This affirms that the success of the BLU model is not solely about generating and managing funds, but more critically about how those funds are strategically allocated and oriented toward quality improvement. The strategic use of BLU status has the potential to bring about significant positive change and transformation in the university.

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