The Authority of Expenditure Treasurers in the Management of Non-Tax State Revenue (PNBP): A State Financial Law Perspective at Indonesian National Police

Wahyudi Syahputra, Fitri Rafianti, Mhd. Azhali Siregar

Abstract
The management of Non-Tax State Revenue (PNBP) constitutes an important component of the state financial management system and must be carried out based on the principles of legality, accountability, transparency, and orderly administration. In its implementation within the work units of the Indonesian National Police (Polri), the Expenditure Treasurer plays a strategic role in carrying out treasury functions, including the receipt, deposit, recording, and accountability of state finances. However, the exercise of such authority needs to be clearly defined and limited to prevent overlapping authority and irregularities in the management of PNBP. This study aims to analyze the authority of the Expenditure Treasurer in managing PNBP and to examine the limitations of such authority from the perspective of state financial law within Polri work units. This research employs normative legal research using a statutory approach and a conceptual approach. Legal materials are analyzed qualitatively by relating the provisions concerning state financial management, PNBP, and treasury functions to the exercise of the Expenditure Treasurer's authority within Polri work units. The results of the study indicate that the authority of the Expenditure Treasurer in managing PNBP is, in principle, a functional authority that must be exercised in accordance with applicable laws and regulations, the scope of the treasurer's duties and responsibilities, and the PNBP management mechanisms established by the state. The Expenditure Treasurer does not possess discretionary authority to determine the use or utilization of PNBP but is bound by the principles of legality, budgetary allocation specificity, separation of functions, and accountability for state finances. Therefore, clarity regarding the limits of authority and the strengthening of supervisory mechanisms are essential to prevent abuse of authority, enhance accountability, and ensure effective PNBP management in accordance with the principles of state financial law.

Keywords: Expenditure Treasurer, Non-Tax State Revenue (PNBP), Authority, State Financial Law, Indonesian National Police (Polri).

[1]Wahyudi Syahputra
Master of Laws, Panca Budi Development University, Indonesia
Email: wahyu.88nts@gmail.com

[2]Fitri Rafianti, [3]Mhd. Azhali Siregar
E-mail: fitrirafianti@dosen.pancabudi.ac.id, azhalisiregar@dosen.pancabudi.ac.id,
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Introduction

Non-Tax State Revenue (PNBP) is one of the sources of revenue from the Central Government which has a strategic position in the state financial system. Based on Law Number 9 of 2018 concerning Non-Tax State Revenue, PNBP includes levies paid by individuals or entities for direct or indirect benefits from services, resource utilization and rights obtained by the state, which are managed in the State Revenue and Expenditure Budget (APBN) mechanism [1]. From the perspective of state financial law, the management of PNBP is not solely related to the optimization of revenue, but also concerns the legality of authority, separation of functions, accountability, transparency, and accountability of each official involved in the state financial management cycle. Thus, the management of PNBP in the work units of ministries/institutions, including the work units of the National Police of the Republic of Indonesia (Polri), must be placed within the framework of the state treasury that ensures control over state revenues and expenditures.

In the construction of the state treasury law, the Expenditure Treasurer has a different position from the Revenue Treasurer. Law Number 1 of 2004 concerning the State Treasury places the Expenditure Treasurer as an official who manages the supply money for the implementation of payments for the expenses of the State Budget. The Expenditure Treasurer is obliged to examine the completeness of the payment order, test the correctness of the bill calculation, and test the availability of funds before making the payment and is obliged to reject the payment order if the requirements are not met [2]. These provisions show that the authority of the Expenditure Treasurer is not just an administrative authority to make payments, but contains the function of control and legal accountability over the use of state money. In fact, the Expenditure Treasurer is personally responsible for the payments he makes [2]. In this context, the boundary between the administrative authority of the Budget User/Budget User Authority, the testing authority of the Expenditure Treasurer, and the authority of the State General Treasurer is important to analyze.

The regulation of PNBP has undergone significant regulatory developments. Law Number 9 of 2018 is the main basis for regulating PNBP, while its implementation arrangements have changed with the enactment of Government Regulation Number 44 of 2025 concerning Procedures for Determining Tariffs, Management, and Settlement of Objections, Relief, and Refund of PNBP. The regulation takes effect from September 19, 2025 and repeas, among others, Government Regulation Number 58 of 2020, thereby providing the latest legal framework regarding PNBP management that emphasizes effectiveness, efficiency, alignment with the State Budget, optimization of PNBP payable, and strengthening the authority of the Minister of Finance [3]. At the technical level of state financial management, Minister of Finance Regulation Number 62 of 2023 regulates budget planning, budget implementation, as well as accounting and financial reporting and affirms the existence of the Expenditure Treasurer as one of the financial management officials in the work unit [4]. Therefore, the analysis of the authority of the Expenditure Treasurer in the management of PNBP needs to pay attention to the relationship between the legal regime of PNBP and the legal regime of the state treasury.

Within the National Police, PNBP has special characteristics because it is sourced, among other things, from police services to the community. The types and rates of PNBP that apply to the National Police are currently regulated in Government Regulation Number 76 of 2020 concerning Types and Tariffs on Types of PNBP Applicable to the National Police of the Republic of Indonesia. The regulation regulates 31 types of PNBP in the National Police and

emphasizes that all PNBP applicable to the National Police must be paid into the State Treasury [5]. The internal technical arrangements of the National Police also show the need to ensure that the management of PNBP takes place in an orderly, transparent, and accountable manner. Regulation of the Chief of the National Police of the Republic of Indonesia Number 14 of 2021 concerning the Management of PNBP in the National Police regulates, among other things, the planning, implementation, accountability, and supervision of PNBP in the National Police work unit [6]. This condition shows that the management of PNBP in the National Police involves more than one actor and function, so clarity is needed regarding the position and authority of each official, especially when PNBP funds that have been included in the state budget mechanism are used to finance work unit expenditures.

Previous studies have shown that research on PNBP in the National Police is more directed at the aspects of transparency, the implementation of types and rates of PNBP, as well as the relationship between PNBP management and police governance. Ma'ruf, for example, places PNBP transparency in the National Police as an instrument to encourage the realization of good police governance [7]. Other research on PNBP in the police sector also focuses on public awareness of the payment of PNBP rates and the implementation of services that are the object of PNBP [8]. Meanwhile, the study of the position of the treasurer in the state financial system emphasizes the importance of separating administrative authority and treasury authority as part of the checks and balances mechanism in state financial management [9]. The literature provides a conceptual basis that the treasurer has a controlling function that cannot be separated from the principle of state financial accountability. However, research that specifically examines the authority of the Expenditure Treasurer in the management and use of funds sourced from PNBP in the National Police work unit from the perspective of state financial law** is still relatively limited.

The research gap became increasingly relevant after changes in PNBP regulations through Government Regulation Number 44 of 2025. The study of PNBP in the National Police, which only places the Revenue Treasurer as the main actor, has not fully explained the position of the Expenditure Treasurer when funds derived from PNBP have become part of the budget mechanism and are used to finance state spending. In fact, juridically, there are differences in functions between receiving, depositing, administering, using the budget, and payments. The Expenditure Treasurer does not have the authority to determine the type or rate of PNBP or collect PNBP, but has the authority of the treasury to make payments for the supply money while remaining bound by the completeness of documents, the correctness of bills, and the availability of the budget [2], [4]. This problem raises the need to determine more firmly the extent to which the authority of the Expenditure Treasurer can be exercised over expenditure whose source of funds comes from PNBP, as well as how to be legally accountable in the event of irregularities in the use of these funds.

The scientific novelty of this research lies in the approach that links the legal regime of PNBP, state treasury law, and financial governance in the National Police work unit** with a special focus on the authority of the Expenditure Treasurer. This study not only sees the Expenditure Treasurer as the payment implementer, but analyzes its position as part of the legal control mechanism for the use of state money sourced from PNBP. This approach is directed to distinguish the authority of the Revenue Treasurer, Expenditure Treasurer, KPA, PPK, and PPSPM, as well as determine the limits of their respective authority in the PNBP management

cycle. By using the state financial legal framework and the principle of checks and balances, this study is expected to provide a legal construction regarding the authority, responsibility, and potential accountability of the Expenditure Treasurer in the National Police work unit.

Based on this description, the problems of this research are formulated as follows: **(1)** what is the position and authority of the Treasurer of Expenditure in the state financial legal system; **(2)** how the authority of the Expenditure Treasurer in the use and payment of expenditures sourced from PNBP in the National Police work unit; and **(3)** what is the form of legal accountability of the Expenditure Treasurer in the event of errors or irregularities in the management of funds sourced from PNBP. This study aims to analyze juridically the position and authority of the Expenditure Treasurer in the management of PNBP in the National Police work unit, identify the limits of his authority in the process of using and paying the budget, and formulate a form of legal accountability that can be imposed on the Expenditure Treasurer based on the principles of legality, accountability, and prudence in the management of state finances.

Literature Review

2.1 Concept of State Financial Law

State financial law is a set of legal norms that govern the rights and obligations of the state that can be assessed with money, including the policy, management, use, supervision, and accountability of state finances. State finance is not only related to state revenues and expenditures, but also includes the entire process of managing state financial resources to achieve the goals of running the government. Therefore, state financial management must be carried out based on the principles of legal certainty, openness, accountability, efficiency, effectiveness, and responsibility [10]. From the perspective of state administrative law, authority is the basis for government officials to take legal action in the administration of government. Each authority must be derived from attribution, delegation, or mandate given based on laws and regulations. Thus, the use of authority in the management of state finances cannot be done freely, but must be within the limits of authority that have been determined by law. This principle is an important basis in determining the limits of the authority of financial management officials, including the Expenditure Treasurer.

2.2 Non-Tax State Revenue (PNBP)

Non-Tax State Revenue is a levy paid by individuals or entities for certain benefits obtained from the state and/or the use of state rights, services provided by the government, management of state wealth, and certain activities carried out based on laws and regulations. PNBP is part of state revenue, so its management must be carried out in an orderly manner and accounted for in the state financial system [11]. PNBP management includes planning, implementation, accountability, and supervision. In its implementation, PNBP revenues must in principle be deposited into the State Treasury and recorded and reported in accordance with the mechanism stipulated in laws and regulations. The management aims to ensure that all state revenues can be collected optimally, managed transparently, and accounted for in an accountable manner [12]. The principle of legality is a fundamental aspect in the management of PNBP. Each type and tariff of PNBP must have a legal basis, while its collection and management must be carried out by officials who have authority. Thus, not every official involved in financial administration automatically has the authority to determine the type, tariff, use, or utilization of PNBP. The division of authority is necessary to prevent abuse of authority and overlapping functions.

2.3 Position and Authority of the Expenditure Treasurer

The Treasurer is an official who is given the task of receiving, storing, paying, administering, and accounting for money or securities in the context of implementing the state revenue and expenditure budget. In the state financial management system, the Expenditure Treasurer has the main function in managing money related to the implementation of state spending. This position places the treasurer as one of the parties who has an important responsibility for the security and financial accountability of the state [13]. The authority of the Expenditure Treasurer is functional, so the scope of its authority must be distinguished from the authority of the Budget User, the Budget User Authority, the Commitment Making Official, the Signing Officer of the Payment Order, and other officials in the state financial management structure. The separation of functions is part of the internal control mechanism to ensure that the process of receiving, disbursing, paying, recording, and accountability is not concentrated in a single official. In the implementation of his duties, the Expenditure Treasurer has the obligation to carry out administration and accountability in accordance with applicable regulations. The treasurer also has personal responsibility for the money that is in his possession. Therefore, errors in the management of state money not only cause administrative consequences, but in certain circumstances can cause legal consequences if they meet the elements of violation of the provisions of laws and regulations [14].

2.4 Limits of the Treasurer's Authority in State Financial Management

The limitation of the treasurer's authority is a consequence of the application of the principle of legality in the management of state finances. The principle of legality requires that every action of a government official has a clear and accountable basis of authority. In the context of the treasury, the Treasurer of Expenditure can only carry out actions related to the duties and functions expressly assigned to him based on laws and regulations and the provisions of the budget implementation. The limit of authority is also related to the principle of separation of functions. The Expenditure Treasurer basically does not have the authority to set budget policies, determine the use of PNBP himself, or change the allocation of state revenues without a basis for authority. The function of the treasurer focuses more on the implementation of administration, storage, payment, recording, administration, and accountability in accordance with valid documents and orders. These restrictions are needed to create a checks and balances mechanism in the management of state finances. With the separation of functions, financial management actions can be controlled through authorization, verification, recording, and inspection mechanisms. The mechanism ultimately aims to prevent abuse of authority, leakage of state revenue, and the use of state finances that are not in accordance with the provisions.

2.5 PNBP Management in the National Police Work Unit

The National Police of the Republic of Indonesia is a state institution that in carrying out its duties and functions also performs various services to the community that can produce PNBP in accordance with the provisions of laws and regulations. PNBP derived from police services must be managed through a predetermined state revenue mechanism so that every revenue can be recorded, deposited, and accounted for appropriately. In the context of the National Police work unit, the management of PNBP involves a number of officials who have different functions. These differences in functions are important to maintain accountability and prevent concentration of authority. The Expenditure Treasurer as a functional official in financial management has responsibilities that must be distinguished from officials who have authority in determining revenues, budget management, and administrative decision-making. Therefore, the management of PNBP in the National Police work unit must be placed within the framework of state financial law that emphasizes the principles of legality, transparency, accountability, effectiveness, and accountability. Clarity on the division of functions between financial management officials is an important factor to ensure that revenues that come from the

community are actually included as state revenues and are not used outside the established mechanism.

Research Methodology

This research uses the normative legal research method, which is research that focuses on the study of legal norms, legal principles, legal concepts, and laws and regulations related to the authority of the Expenditure Treasurer in the management of Non-Tax State Revenue (PNBP). Normative research is used to obtain a legal construction regarding the limits of the authority of the Expenditure Treasurer in the management of PNBP in the work unit of the National Police of the Republic of Indonesia (Polri) based on the principles of state financial law.

The research approaches used include the statute approach and the conceptual approach. The approach to laws and regulations is carried out by examining various legal provisions that regulate state finance, PNBP, state treasury, as well as the position and responsibilities of the treasurer in managing state finances. A conceptual approach is used to analyze the concepts of authority, principles of legality, accountability, transparency, separation of functions, and accountability in state financial management.

The legal materials used consist of primary legal materials and secondary legal materials. Primary legal materials include laws and regulations related to state finance, state treasury, PNBP, as well as provisions that regulate financial management within the National Police. Secondary legal materials include law books, scientific journals, previous research results, scientific articles, and literature relevant to state financial law, state administrative law, treasurer authority, and PNBP management. The legal material is used to strengthen the analysis and provide a theoretical basis for the problem being studied.

The collection of legal materials is carried out through library research by identifying, inventorying, and classifying legal materials that are relevant to the object of research. The legal materials that have been collected are then examined based on their relevance and relevance to the problem regarding the authority of the Expenditure Treasurer in the management of PNBP. Furthermore, the legal material was systematically compiled to obtain a relationship between the normative provisions regarding the authority of the treasurer and the practice of state financial management in the National Police work unit.

The technique of analyzing legal materials is carried out qualitatively using descriptive-analytical and prescriptive analysis methods. Descriptive analysis is used to describe the legal provisions regarding the position, duties, functions, authorities, and responsibilities of the Expenditure Treasurer in the management of PNBP. Furthermore, prescriptive analysis is used to formulate the limits of authority that should be applied based on the principles of legality, accountability, transparency, separation of functions, and state financial accountability.

The analysis is carried out by connecting the provisions of laws and regulations with the concept of authority and principles of state financial law. The analysis stage includes the identification of legal norms, interpretation of the authority of the Expenditure Treasurer, analysis of the authority relationship between financial management officials, and assessment of the limits of authority in the management of PNBP. The results of the analysis are then used to answer research problems and formulate a legal construction regarding the functional authority of the Expenditure Treasurer in the management of PNBP in the National Police work unit.

With this method, the research is expected to be able to provide an objective analysis of the limits of the authority of the Expenditure Treasurer and explain the importance of limiting authority as part of the state financial control and accountability system. This approach is also used to produce normative recommendations in order to realize the management of PNBP in the National Police work unit in accordance with the principles of legality, accountability, transparency, and administrative order.

Results

4.1 Position of the Expenditure Treasurer in State Financial Management

The results of the study show that the Expenditure Treasurer has a position as a treasury official who carries out the function of managing money for the purposes of state expenditure in the work unit. Law Number 1 of 2004 concerning the State Treasury defines the Expenditure Treasurer as an official who receives, stors, pays, administers, and accounts for money for state expenditure purposes in the context of the implementation of the State Budget [1]. This position places the Expenditure Treasurer as one of the instruments of internal control in the implementation of the budget, not as an official who has the authority to determine the policy of budget use.

In the performance of his duties, the Expenditure Treasurer manages the inventory money and makes payments after meeting the requirements specified by laws and regulations. Article 21 of Law Number 1 of 2004 requires the Expenditure Treasurer to examine the completeness of the payment order, test the correctness of the bill calculation, and test the availability of funds before payment is made [1]. If any of these requirements are not met, the Expenditure Treasurer is obliged to reject the payment order. The provision shows that the authority of the Treasurer of Expenditure is **verifiable and executorial** limited**, because the Treasurer of Expenditure does not determine whether an activity needs to be carried out, but determines whether a payment order has met the requirements to be paid.

Thus, the results of the study found that there is a principle of separation of functions in the implementation of the State Budget. The determination of policies and the implementation of activities lies with the budget management official according to his authority, while the Expenditure Treasurer carries out the function of the treasury over the money under his control. The budget implementation arrangements through PMK Number 62 of 2023, which have been amended, among others, by PMK Number 107 of 2024 and PMK Number 41 of 2026, still place the Expenditure Treasurer in a series of financial management officials of the joint work units PA/KPA, PPK, and PPSPM [2]. The regulatory changes show that the budget management system continues to be refined to strengthen the effectiveness, efficiency, transparency, and accountability of state financial management [2], [3].

4.2 The Position of PNBP in the State Financial System in the National Police

PNBP is essentially the Central Government's revenue managed in the State Budget mechanism. Law Number 9 of 2018 emphasizes that the management of PNBP is directed to increase accountability, transparency, professionalism, and optimization of state revenue [4]. Therefore, revenues derived from police services cannot be treated as internal revenues that are free to be used by the National Police work unit. PNBP remains state money and its use must follow the mechanism of the State Budget and the provisions of laws and regulations.

Within the National Police, the types and rates of PNBP are determined through Government Regulation Number 76 of 2020 concerning Types and Tariffs of Types of PNBP Applicable to the National Police. The regulation regulates 31 types of PNBP that apply to the National Police and expressly stipulates that all PNBP that applies to the National Police must be paid into the State Treasury [5]. This provision has an important legal consequence for the authority of the Expenditure Treasurer, namely that the Expenditure Treasurer does not have the authority to receive and store PNBP as revenue that can be directly used to finance work unit expenditure.

Based on this construction, there is a fundamental difference between **source of revenue** and **source of funds for spending**. PNBP received from the public is state revenue that must be included in the state revenue mechanism. Once budgeted and available in the DIPA according to the provisions, the funds can be used to finance activities that have been stipulated in the budget. Thus, the Expenditure Treasurer does not have the authority to consider the PNBP money received at the work unit level as inventory money that can be used immediately. The use of funds must go through a legitimate budgetary and payment mechanism [1], [2].

4.3 Limits of the Expenditure Treasurer's Authority on Funds Sourced from PNBP

The results of the study show that the authority of the Expenditure Treasurer over funds sourced from PNBP must be divided into two stages, namely the stage of **receiving PNBP** and the stage of **using the budget sourced from PNBP**. In the first stage, the functions of receiving, depositing, and administering PNBP are in the state revenue management regime. In the second stage, when the funds have become part of the expenditure budget in the DIPA, the Expenditure Treasurer exercises the authority of the treasury in the payment of expenditure in accordance with the applicable ceilings and provisions.

Table 1. Division of Authority in the Management of PNBP in the National Police Work Unit

Stages	Office/Function	Main Authority	Limits of Authority
Determination of types and rates	Government/Minister of Finance according to authority	Establish the PNBP type and tariff framework	Cannot be unilaterally determined by the work unit
PNBP Revenue	Revenue Treasurer/related functions	Receiving and administering receipts	Can't use direct receipts for shopping
Deposit	Revenue Treasurer/related functions	Deposit PNBP according to the provisions	Must follow the State Treasury mechanism

Stages	Office/Function	Main Authority	Limits of Authority
Budgeting	PA/KPA and the state budget system	Determine budget usage in accordance with DIPA	Tied to the ceiling and budget allocation
Commitments/activities	PPK	Implementing actions that trigger state withdrawals	Bound by the DIPA and the provisions of procurement/implementation of activities
Payment testing	PPSPM	Testing and issuing SPM as authorized	Does not replace the function of the Expenditure Treasurer
Payment	Production Treasurer	Pay bills through a legitimate mechanism	Must test documents, bills, and availability of funds
Accountability	Treasurer of Expenditure and related officials	Administering and accounting for transactions	Each is responsible according to his or her authority

The table shows that the Expenditure Treasurer is not in a position as the owner or user of PNBP funds. The Treasurer can only make payments if there is a valid budget basis and payment documents. This is consistent with Law Number 1 of 2004 which requires the Expenditure Treasurer to conduct a test before payment and provides an obligation to refuse payment if the requirements are not met [1].

The findings also show that the term "funds sourced from PNBP" should not be interpreted as funds that are physically located and controlled by the Expenditure Treasurer since the public pays PNBP. Legally, PNBP is state revenue that must enter the State Treasury. The relationship between PNBP and expenditure on work units occurs through the State Budget budgeting mechanism. Therefore, the authority of the Expenditure Treasurer only appears in the context of the implementation of expenditure after the budget basis and payment requirements are available.

4.4 Use of PNBP Funds in the National Police Work Unit

The results of the study further show that the use of PNBP funds in the National Police has special characteristics because part of the revenue can be used to support the implementation of activities in accordance with state budgeting policies. Regulations regarding PNBP management in the National Police regulate the use of PNBP funds, among others, for the implementation of PNBP management, improving the quality of PNBP management, certain activities outside the duties and functions of PNBP-producing work units, especially for service improvement, and PNBP optimization [6].

The amendment through Perkap Number 4 of 2022 also expands the regulation regarding the fields of functions that can benefit from the use of PNBP funds, including traffic,

intelligence, education and training, human resources, security of vital objects, community development, medicine and health, as well as investigation and crime. The use is carried out based on the proposal of the National Police Chief and the approval of the Minister of Finance [6]. These findings show that the use of PNBP funds is not automatic and is not fully determined by the PNBP-producing task force. In this context, the Expenditure Treasurer has an important function as the last layer of control before state money is paid. If a payment order is related to activities that use the budget sourced from PNBP, the Treasurer must still ensure that the payment has a budget basis, supporting documents, the correctness of the bill value, and the availability of funds. Thus, the source of financing in the form of PNBP does not reduce the prudential standards of the Expenditure Treasurer, but instead demands a clear connection between receipts, budgeting, implementation of activities, and payments.

4.5 Legal Liability of the Expenditure Treasurer

The findings of the study show that the accountability of the Expenditure Treasurer has a different character from the accountability of policy-making officials or officials implementing activities. Law No. 1 of 2004 gives personal responsibility to the Treasurer of Expenditure for the payments made by him [1]. This provision shows that the treasurer's responsibility is not only administrative, but can develop into a legal liability if the payment is made not in accordance with the provisions.

Such accountability must be linked to the principle that each official is only responsible for actions that are within the scope of his authority. Thus, if there is a problem in an activity financed from PNBP, not every mistake is automatically the responsibility of the Expenditure Treasurer. The Treasurer's liability must be determined based on whether there is an error or negligence in the performance of the treasury's functions, such as making payments without complete documents, not conducting the required tests, paying bills that do not meet the requirements, or using money that is in his control not in accordance with his designation.

On the other hand, if the problem lies in the determination of activity policies, procurement of goods/services, the correctness of work materials, or the decisions of other officials that are outside the authority of the Expenditure Treasurer, then accountability must be analyzed based on the authority of the officials concerned. This principle is important so that the application of state financial accountability does not cause overlapping liabilities and remains in accordance with the principles of legality and the division of authority in the state treasury system.

4.6 Model of Controlling the Authority of the Expenditure Treasurer in the Management of PNBP

Based on the overall results of the research, the model of the relationship of authority can be formulated as follows:

Table 2. Model of Controlling the Authority of the Treasurer of Expenditure on PNBP Sourced Expenditure

Management Stage	**Legal Risks**	**Control Instruments**	**The Role of the Expenditure Treasurer**
PNBP Revenue	Unrecorded/unpaid receipts	Administration and deposit into the State Treasury	Not using in-person receipts
Budgeting	Non-DIPA compliant use	DIPA and budget ceiling	Ensuring availability of funds before payment
Implementation of activities	Spending not according to the allocation	Implementation and accountability documents	Check payment documents

Management Stage	**Legal Risks**	**Control Instruments**	**The Role of the Expenditure Treasurer**
Payment	Invalid payments	Testing bills and pay orders	Decline an ineligible payment
Administration	Incomplete documents	Accounting and accountability archives	Manage transactions
Supervision	State irregularities/losses	Internal oversight and inspection	Provide proof of accountability according to the function

The model shows that the critical point of the Expenditure Treasurer's authority is at the payment stage. At that stage, the Treasurer not only acts as the executor of the payment instructions, but also has a legal obligation to conduct tests and even reject payment orders that do not meet the requirements [1]. This function is a form of checks and balances in the implementation of the budget because the decisions of higher officials do not automatically eliminate the obligation of the Treasurer to conduct audits according to his authority.

Conclusion

Based on the results of the research, it can be concluded that the Expenditure Treasurer has a position as a treasury official who carries out the function of managing and paying money for state expenditure purposes in the context of implementing the State Budget. The authority is limited and does not include the authority to determine the type or rate of PNBP, collect PNBP, or determine independently the use of PNBP revenue. In the state financial legal system, the authority of the Expenditure Treasurer is mainly at the stage of implementing payments, with the obligation to test the completeness of documents, the correctness of bills, and the availability of funds before payments are made. Therefore, the Expenditure Treasurer is one of the instruments of internal control in the implementation of the State Budget and is not the holder of budget policy authority.

In the management of PNBP in the National Police work unit, the revenue obtained from the public remains in the position of state revenue and must be paid through the State Treasury mechanism. Funds derived from PNBP cannot be treated as funds that can be used directly by the work unit. The relationship between PNBP and expenditure occurs through the state budget budgeting mechanism and the inclusion of budget allocations in DIPA. Thus, if an expenditure on the National Police work unit uses a budget allocation sourced from PNBP, the Expenditure Treasurer is authorized to carry out payments as long as the payment has a budget basis, according to the designation, is supported by valid documents, and meets all payment requirements. The source of funds derived from PNBP does not give additional authority to the Expenditure Treasurer outside the authority that has been granted by laws and regulations.

The legal liability of the Expenditure Treasurer must be determined based on the scope of his authority. The Treasurer can be held accountable for payments made if there are errors or omissions in the performance of treasury functions, including payments without complete documents, non-carrying out required tests, or payments that are not in accordance with the budget provisions. However, the responsibility cannot be automatically charged to the Expenditure Treasurer for all problems that occur in an activity, because each state financial management official has their own authority and responsibility. The determination of accountability must be based on the principles of legality, division

of authority, and the causal relationship between the actions of officials and the emergence of state problems or losses.

The implications of this study show the need to strengthen the internal control mechanism in the National Police work unit that connects the management of PNBP with the implementation of spending in a more integrated manner. Every payment that uses budget allocation sourced from PNBP needs to be traceable from the basis of revenue, budgeting in DIPA, the implementation of activities, the testing process, to payments and accountability. This strengthening is important to clarify the boundaries of authority between the Revenue Treasurer, the Expenditure Treasurer, PPK, PPSPM, and KPA while preventing overlapping responsibilities.

The development of future research findings can be directed to empirical research on PNBP management practices in several National Police work units to test the suitability between normative construction and implementation in the field. Further research can also develop a digitalization model for PNBP control that integrates revenue information, DIPA, spending transactions, and treasurer accountability. Thus, strengthening PNBP governance not only results in administrative compliance, but also establishes a state financial management system that is transparent, accountable, effective, and provides legal certainty for the Expenditure Treasurer in carrying out his duties.

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