

Gap State Finance Law In General Services Agency Regional (Blud) The Potential To Cause Corruption Crime

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Abstract. This research is motivated persistence of financial irregularities in the management of Public Service Agency (BLUD) in the form of illegal action by way of irregularities contained in the establishment and administration of the managerial incentives that resulted in financial losses of any element of State. The purpose of this study is to analyze and explain the legal gaps in the State Treasury General Services Agency (BLUD) potentially Corruption. The method used in this paper qualitative descriptive case study case number Sprin. Evidence/ 314 / IV / 2018 / *Reskrimsus*, with normative juridical approach. Based on this research, that the financial legal gaps in the State Public Service Agency, which is used by the perpetrators of corruption is a way of cutting managerial remuneration or incentive structural officials Fiscal of 2014-2016 conducted by the offender, resulting in state losses of Rp. 4227319755.

Keywords: Legal Loopholes; Public Finance; Corruption.

1. Introduction

Hope all those who crave local finances managed in an orderly, obey the laws and regulations, efficient, economical, effective, transparent and responsibilities with regard to the principle of fairness, decency and societal benefits. The paradigm shift of financial management of which is "input" changes to "output" directing the Public Service Agency (BLU), into an organization or agency in the Government that was formed to provide public services such as the supply of goods and / or services sold without prioritizing seek benefits and in conducting its activities based on the principles of efficiency and productivity.³

Reality that is still their financial management irregularities BLUDs Agency in the form of unlawful manner contained irregularities in the establishment and administration of the managerial incentives that resulted in financial losses of any element of State. Officials managerial incentives governance structural fiscal of 2014 through 2016, the Hospital BLUDs *Kraton*, indicated against the law. Mode performed by the actors are not paying managerial incentives which constitute remuneration component BLUDs structural officials, since January 2014 until November 2016.

Financial management in an orderly, obedient to the rules implemented in an integrated system in the budget is mandated by government regulation of 2005 on Regional Financial Management. Whereas in other norms formulated that financial management guidelines as follows:⁴

- local finances managed in an orderly, obedient to the laws - laws, effective, efficient, economical, transparent, and responsibilities with regard to the principle of fairness,

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³ Article 1 paragraph 1, Government Regulation Number Number 23 Of 2005 on the Financial Administration of the Public Service

⁴ Regulation Number 13 of 2006 which amended the latest by Regulation Number 21 Of 2011 concerning the Second Amendment to the Regulation Number 13 of 2006 on Regional Financial Management guidelines

compliance, and benefits to society.

- personnel expenditure is expenditure compensation in the form of salary and benefits as well as other income which is given to civil servants are set in accordance with laws and regulations.
- given the additional income in order to improve the welfare of employees based on the load, the charge, working conditions, and / or other objective considerations.
- sector departments are prohibited from spending at the expense of local budgets for purposes other than specified in the budget.

Technical norms governing financial management BLUDs asserts:⁵

- remuneration for managers and employees BLUDs officials can be calculated based on the assessment indicators: (a) experience and past work (risk index); (B) the skills, knowledge and behavior (competency index); (C) occupational risks (risk index); (D) emergency level (emergency index); (E) positions that carried (position index); (f) the results / outcomes of performance (performance index).⁶
- BLUDs administration conducted in an orderly, effective, efficient, transparent, and accountable.⁷

The journal begins with how the problematic question of legal gaps in the State Finance BLUDs potentially Corruption ?

Research Methods

The method used in this paper qualitative descriptive case study case number Sprin.Sidik / 314 / IV / 2018 / *Reskrimsus*, Date 16 April 2018 with normative juridical approach.

2. Results And Discussion

Narrative of law contained in the case is as follows:⁸

"There has been a suspicion of Corruption in BLUDs *Kraton* Hospital District. Pekalongan with Jl. Veteran Number 31 Pekalongan Fiscal Of 2014-2016 allegedly committed by the suspect, together - together with Agus Bambang as Deputy Director of General Administration and Finance *Kraton* Hospital District. Pekalongan in a way as if - if Tsk. As Director of *Kraton* Hospital has provided additional income in the form Incentives Managerial to employees who occupy positions echelon II, III and IV of the remuneration system in hospitals *Kraton* whose value is no basis calculation is simply the underlying of the funding requirements Service Improvement (PP) RSUD *Kraton* every month.

On determination of the remuneration system for employees *Kraton* Hospital District. Pekalongan that provides additional incentives to officials Managerial structural changes have been made as much as 6 times with the following details:

- On 17 July 2014 has been made and signed by the Director of the Decree Number 445/2014 regarding the Stipulation 05.b remuneration system for employees *Kraton* Hospital District. Pekalongan and dated January 3, 2014;
- February 2, 2015 has been made and signed five (5) Decree of the Director of the

⁵Regulation Number 61 Of 2007 on Technical Guidelines for Financial Management of Public Service Board

⁶*Ibid.*, Article 53, paragraph 1

⁷*op. cit.*, Article 113 paragraph (2)

⁸BAP, Case Number Sprin.Sidik / 314 / IV / 2018 / *Reskrimsus*

Establishment of the remuneration system for employees *Kraton* Hospital District. Pekalongan as follows:

- Number: 445 / 16.a 2014 dated January 15, 2014;
- Number: 445 / 104.a 2014 dated March 3, 2014;
- Number: 445 / 191.a 2014 April 3, 2014;
- Number: 445 / 263.a 2014 dated May 5, 2014;
- Number: 445 / 344.a 2014 dated July 15, 2014;
- November 25, 2016 has been prepared and signed by the Decree of the Director of numbers: 445 / 206.a 2016 regarding the Stipulation of the remuneration system for employees *Kraton* Hospital District. Pekalongan and dated June 7, 2016

Managerial Incentives scale details to the appropriate structural official Decree of the Director are as follows:

No.	decision of the Director		Magnitude Managerial Incentives			
	Number	Date	echelon II	Echelon III a	Echelon III b	Echelon IV a
1.	445 / 16.a / 2014	15 Jan, 2014	22.5 million	15,000,000	12,000,000	-
2.	445 / 104.a / 2014	March 3rd, 2014	70,000,000	30,000,000	17,500,000	-
3.	445 / 191.a / 2014	3 April 2014	70,000,000	30,000,000	17,500,000	-
4.	445 / 263.a / 2014	May 5, 2014	52.5 million	30,000,000	17,500,000	-
5.	445 / 344.a / 2014	July 3rd, 2014	35,000,000	20,000,000	13,000,000	5,000,000
6.	445 / 206.a / 2016	June 7th, 2016	28,000,000	19,000,000	9,000,000	5,000,000

That the payment of allowances to officials managerial incentives in hospitals *Kraton* structurally appropriate command from Suspect no receiving but cut and inpatch The Finance Department employed as Service Improvement Fund (PP) in hospitals *Kraton* district. Pekalongan, while details of the number of pieces of structural managerial incentives to officials in *Kraton* General Hospital from January 2014 - November 2016 accommodated in an escrow account. Sartana and Tesa Riski Malela in Bank Mandiri norek: 139 00 1600818 1 are as follows:

Month	2014		2015		2016	
	Sign RECs	Score	Sign RECs	Score	Sign RECs	Score
Jan	Cash June 2014	86.625 million	16/2/15	155 450 000	10/2/16	155 450 000
Feb	Cash June 2014	86.625 million	16/2/15	155 450 000	10/3/16	155 450 000
Mar	Cash July 2014	171 750 000	23/3/15	155 450 000	08/04/16	155 450 000
Apr	15/8/14	171 750 000	11/5/15	147 800 000	12/5/16	155 450 000
May	25/8/14	173 500 000	10/6/15	147 800 000	10/6/16	155 450 000
Jun	08/09/14	173 500 000	10/7/15	155 450 000	12/7/16	155 450 000
Jul	10/3/14	168 100 000	31/8/15	155 450 000	10/8/16	155 450 000
Aug	10/3/14	168 100 000	10/9/15	155 450 000	09/08/16	155 450 000
Sep	11/4/14	168 100 000	10/9/15	155 450 000	10/10/16	155 450 000
Oct	12/16/14	184 700 000	10/11/15	155 450 000	11/10/16	155 450 000
Nov	01/05/14	184 700 000	12/8/15	155 450 000	12/19/16	155 450 000
Dec	01/05/14	184 700 000	10/8/16	155 450 000		
Sub-Total		1.92215 billion		1.8501 billion		1.70995 billion
Total	5.4822 billion					

That result Managerial Incentives allowances piece structural officials in hospitals during the month of January 2014 - November 2016 accommodated in an escrow

account. Sartana and Tesa Riski Malela in Bank Mandiri no.rek: 139 00 1600818 1 collected Rp. 5.4822 billion, - which is used as Service Improvement Fund (PP) *Kraton* hospitals, its use as instructed oral / written from Suspect and appropriate accountability report documents evidence of increased funding activities of the service used to:

- Hospital activities Shopping *Kraton* unbudgeted and activities - activities that are emergency Rp. 1254880245,-
- Local Government Contribution (Provision of funds to Local Officials and Persons Persons ASN) Rp. 3612325500,-
- Provision of funds to persons Vertical Institutions Employees (AGO) of Rp. 120,000,000,
- Cost Assistance Law / Lawyer Rp. 425 000 000, -
- Local Officials Medical Costs officers, relatives of local officials Rp. 56.10505 million,
- Return examination findings Rp. 38,889,205, -

That of a case of alleged Corruption in BLUDs (*Kraton* Hospital cutting managerial incentives in the form of structural officials Fiscal Of 2014-2016 has resulted in state losses of Rp. 4,227,319,755, - as referred to in Article 2 (1) a subsidiary of Article 3 of Law - Law Number 31 of 1999 as amended by Law Number 20 of 2001 on the Eradication of Corruption and Article 12 (f) Act - Act Number 20 of 2001 on amendment - Act Number 31 of 1999 on Corruption Eradication Jo, Article 55 paragraph (1) to 1 of the Criminal Code,

The suspect is accused of corruption by cutting managerial incentives structural officials Fiscal Of 2014 - 2016 has resulted in state losses of Rp. 4227319755, - in BLUDs hospitals. In this case the victim is a structural officers in hospitals *Kraton*. Results pieces Managerial Incentives allowances structural officials during the month of January 2014 to November 2016 were accommodated in an account. Sartana and Riski TM Bank Mandiri collected Rp. 5.4822 billion, - used as Hospital Service Improvement Fund, its use as instructed oral / written from Suspect and appropriate accountability report documents evidence of increased funding activities of the service used to:

- Hospital activities Shopping *Kraton* unbudgeted and activities - activities that are emergency Rp. 1254880245,-
- Local Government Contribution (Provision of funds to Local Officials and Persons Persons ASN) Rp. 3612325500,-
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- Cost Assistance Law / Lawyer Rp. 425 000 000, -
- Local Officials Medical Costs officers, relatives of local officials Rp. 56.10505 million,-
- Returnexamination findings Rp. 38,889,205,-

2. Discussion

Proof element of the offense of Corruption BLUDs Hospital

2.1. The element of "Everyone"

Elements chapter each person is an individual or a corporation. The definition of "Everyone" is equated with the notion of "whoever" shall refer to Article 2, 3, 4 and 5 of the Criminal Code Anyone means anyone good citizens of the Republic of Indonesia

itself and foreign nationals, with no distinguishing sex, religion, position etc. that do criminal events in the Republic of Indonesia as a criminal must be man to account for his actions and no origination elimination of mistakes as a criminal.

That's the element of every person in this case is Teguh Imanto as Director of Hospital based on the investigation results as follows:⁹

- Pekalongan Regent Decree number: 821.2 / 283/2011 dated October 5, 2011,
- Pekalongan Regent Decree number: 821.2 / 443/2012 dated January 3, 2012,
- *Kraton* Warrant Director of Hospital District. Pekalongan Number 800/1193/2013, dated October 23, 2013 on Structure Analysis Team positions RSUD *Kraton* Pekalongan District, (4) SK *Kraton* Director of Hospital District. Pekalongan Number: 445 / 05.b 2014, dated January 3, 2014 on the system of remuneration For Hospital Employees *Kraton* district. Pekalongan.

The fact of investigation that can be brought to an element of every person in this case against the suspect, based on the evidence as follows:¹⁰

- The witness testimony namely Public Administration and Finance Vice Director, Vice Director of Services, and Head of Finance RSUD *Kraton* which basically explains that (a) In the years 2014 to 2016 served as Director of *Kraton* Hospital is suspects, (b) that served as Chief BLUDs RSUD *Kraton* is suspect.
- Description suspect explained as follows: (a) The legal basis served as Director of *Kraton* Hospital is Pekalongan Regent Decree number: 821.2 / 283/2011 dated October 5, 2011 and the Decree of the Regent of Pekalongan number: 821.2 / 443/2012 January 3, 2012. (b) That the suspect as Director of *Kraton* Hospital *Kraton* is a leader BLUDs Hospital. (c) It is true that Tsk. Never publish SK *Kraton* Director of Hospital District. Pekalongan on the system of remuneration For Hospital Employees *Kraton* district. Pekalongan: (i) Number: 445 / 05.b 2014, dated January 3, 2014, (ii) Number 445/16. A 2014, dated January 15, 2014, (iii) Number: 445 / 104.a In 2014, dated March 3, 2014, (iv) Number: 445 / 191.a 2014, April 3, 2014, (v) Number: 445 / 263.a In 2014, dated May 5, 2014, (vi) Number: 445 / 344.a In 2014, dated July 3, 2014, (vii) Number: 445 / 206.a 2016,
- Evidence(A) SK Regent Pekalongan number: 821.2 / 283/2011 dated October 5, 2011; (B) Pekalongan Regent Decree number: 821.2 / 443/2012 dated January 3, 2012; (C) Warrant *Kraton* Director of Hospital District. Pekalongan Number 800/1193/2013, dated October 23, 2013 on Structure Analysis Team positions RSUD *Kraton* Pekalongan District; (D) Decision of the Regent Pekalongan number: 445/62 2015 on the second amendment of Pekalongan Regent Decision number: 445/146 2014 on the establishment of the supervisory board of the Regional General *Kraton* Hospital district. Pekalongan; (E) Decree *Kraton* Director of Hospital District. Pekalongan Number: 445 / 05.b 2014, dated January 3, 2014 on the system of remuneration For Hospital Employees *Kraton* district. Pekalongan; (F) Decree *Kraton* Director of Hospital District. Pekalongan Number: 445 / 05.c 2014, dated January 3, 2014 on the List of Values, and Level Position Remuneration in *Kraton* Hospital District. Pekalongan; (G) SK Director of Hospital Number 445/16. A 2014, dated January 15, 2014 on Amendments to the Decree of the Director of Hospital K Number: 445 /

⁹BAP, Case Number Sprin.Sidik / 314 / IV / 2018 / Reskrimsus

¹⁰*Ibid.*,

05.b on the system of remuneration For Hospital Employees *Kraton* district. Pekalongan.

Therefore, based on the testimony of witnesses, the suspect description, and evidence that the seizure was carried out above, it has fulfilled everyone's suspect elements, so that in this case there is no error in persona.

2.2. The element of "Unlawful"

That in this case the suspect has committed an unlawful act by the fact the results of the investigation as follows:

- That the suspect As Director hospitals in drafting the decree on remuneration has ordered a team of hospitals involved in the preparation of declaring to ask the Legal department / team leader who compiled Ministry Law of remuneration in order to decree on remuneration is made backwards because declaring will be used as the legal basis for payment of remuneration in *Kraton* General Hospital since January 2014;

Such actions are contrary to the provisions in Regulation of the Minister of Interior of the Republic of Indonesia Number 1 Of 2014 on the Establishment of the Regional Legal Products. Because of numbering and promulgation of the decree which is done by making back-dated and do not go down in the register book Laws and regulations they can not be justified, given that the numbering regulation Regional Head should be in accordance with the order of the Regulation was made in respect of, whereas the promulgation of the sheet area or local news made after ratification Regulation regent marked the signing of the Decree, meaning that the enactment can not be done by creating a back-dated. So that the decree can not be used as a legal basis for legal actions,

- Suspects that the funds to finance the Service Improvement (PP) of the hospital who could not budgeted for it has made a Letter Decision of the Director of Determination of remuneration system for employees *Kraton* Hospital District. Pekalongan which provides additional incentive to the Structural Managerial but not extra managerial incentives are received and accommodated in finance as a funding source service improvement.

Results pieces Managerial Incentives allowances structural officials in *Kraton* General Hospital during the month of January 2014 - November 2016 accommodated in an escrow account. Sartana and Riski TM in the Bank collected funds amounting to Rp. 5.4822 billion, - which is used as Service Improvement Fund (PP) The *Kraton* hospitals use as instructed oral / written from the suspect.

SK Hospital Director who has made an additional income in the form of Managerial Incentives to officials of the structural (Echelon II, III and IV) is contrary to the decree number 58 of 2013 on remuneration in hospitals and additional incentives BLUDs Manajerial.Selain was contrary to Article 51 paragraph (1) Minister of state regulation Number 61 Of 2007 on Technical Guidelines for Financial Management of Public Service Board. Acceptance is based on incentives managerially a duplication in the provision of incentives (allowances remuneration) given that the incentive on managerial is given to the structural officer within BLUDs, being in accordance with the decree number 58 of 2013, indicator ratings Remuneration is a position that carried (position index) related with positions including structural positions. *Decision of the*

Director on the system of remuneration for Employees in hospitals. Pekalongan not yet exist and were made after the payment is made / created simultaneously and made back-dated. Then Such actions can not legally be justified, given that in accordance with the principle of legality in governance, that any government action must always be based on the existing regulation. In this case the decision of the Director on the system of remuneration has not been set, so that there is no legal basis for the payment of remuneration. Adding managerial incentives based on the judgment of the remuneration is basically an additional income referred to Article 39 Regulation of the Minister of Home Affairs Number 13 Of 2006 on Guidelines for Financial Management. Receiving not regard the managerial incentives and accommodated in the Finance Department to finance the Service Improvement funds, it can not be justified, given that the budget for the improvement of services should be budgeted separately, while additional income is intended to improve the welfare of employees. On the basis of the argument is the action of not admitting these incentives is an action that is not in accordance with the aim of giving incentives (ondoelmatig), and can be categorized as acts of abuse of authority.

Based on witness testimony, expert testimony, the statements of the suspects and the evidence that exists, thus the element In Unlawful committed by suspects have been met.

2.3. The element of "enriching himself or another person or a corporation"

Elements enrich himself or another person or a corporation is the creator of the criminal purpose means that all actions undertaken will have realized (Dolus) in order to enrich themselves or another person or corporation. Elements enrich himself or another person or a corporation that is committed by the suspect is in a way as if - if the suspect has provided additional income in the form Incentives Managerial to employees who occupy positions echelon II, III and IV of the remuneration system but additional managerial incentives are not ever given and in capacity by the Financial Section are accommodated in an escrow account to cover the cost of improving services *Kraton* General Hospital. Based on the existing evidence in the form of witness statements,

2.4. The element of "state financial Adverse"

Act 1 of 2004 on State Treasury, Article 1 (22): "The disadvantage of countries / areas is lack of money, securities, and goods, real and definite amount consequently unlawful act intentionally or negligent". Measures suspect as if the Director of Hospital has provided incentives Managerial to employees who occupy positions echelon II, III and IV of the remuneration system in hospitals whose value is no basis calculation is simply the underlying of the funding requirements Service Improvement (PP) RSUD *Kraton* every month. Results pieces Managerial Incentives allowances structural officials in *Kraton* General Hospital during the month of January 2014 - November 2016 accommodated in an account. Sartana and Riski TM used as Hospital Service Improvement Fund, its use as instructed oral / written from suspects and appropriate accountability report documents evidence of increased funding activities of the service used to:

- Shopping hospitals unbudgeted activities and activities - activities that are

emergency Rp. 1254880245,-

- Local Government (Funding to Local Officials and Persons Persons ASN) Rp. 3612325500,-
- Provision of funds to persons Vertical Institutions Employees (AGO) of Rp. 120,000,000,-
- Cost Assistance Law / Lawyer Rp. 425 000 000, -
- Local Officials Medical Costs officers, relatives of local officials Rp. 56.10505 million,-
- Returns examination findings Rp. 38,889,205, -

That of a case of alleged Corruption in hospitals BLUDs cutting managerial incentives in the form of structural officials has resulted in state losses of Rp. 4,227,319,755, -. Based on the existing evidence in the form of witness statements, expert and the suspect and the evidence that exists, thus the element of State Finance Adverse committed by suspects have been met.

2.5. The element of "Abusing authority, opportunity or means available to him because of the position or positions"

The act of abusing the authority is an unlawful act committed by the authorities or has used his authority for any purpose other than the purpose of the authority given or known *detournement de pouvoir*, Definition *detournement de pouvoir* complementary sense abuse of authority in the Administrative Law can be interpreted in three forms, namely:

- Abuse of authority to commit an act contrary to the public interest or for the benefit of personal interests or groups.
- Abuse of authority in the sense that the official action was devoted to the public interest, but deviated from what purpose the authority granted by law or regulations
- Abuse of authority in the sense of misusing the procedures that should be used to achieve certain goals, but have used other procedures to be implemented.

Suspect in drafting the decree on remuneration has abused its authority by ordering the hospital team involved in the preparation of declaring to ask the Legal department/team leader who compiled on Remuneration declaring that the decree on remuneration is made backwards because declaring will be used as the legal basis for payment of remuneration in hospitals *Kraton* since January 2014. Over the next thing Pekalongan Regent Regulation on Remuneration drawn up in 2014 has been on the bill right number in the Legal Department in 2013 and was given the number 58 dated December 30, 2013, after the decree of the Remuneration signed by Regent Pekalongan on 18 June 2014, then for the numbering is numbered 58 of 2013 dated December 30, 2013.

Suspect fund hospitals Service Improvement funds that can not be budgeted for it has made SK Director on the Determination of Remuneration for employees hospital system that provides additional incentive to the Structural Managerial but not extra managerial incentives are received and accommodated in finance as a funding source service improvement. Based on witness testimony, expert testimony, testimony of the suspect and the evidence that exists, thus the element of Abusing authority, opportunity or means available to him because of the position or positions carried by the suspect has been fulfilled.

2.6. The element of "doing, who told to do and who was involved in

In Article 55 paragraph (1) number 1 of the Criminal Code that is presupposed in this case is aimed to determine the role of each suspect given the actions undertaken by each suspect is Teguh Imanto with Agus Bambang as Deputy Director of General Administration and Finance Hospital is a series of actions that can not be separated from one another in the case of alleged corruption in BLUDs hospitals by cutting managerial remuneration or incentive structural officials TA. 2014-2016. The suspect can not perform elements of a criminal offense in the form of cutting managerial remuneration or incentive structural officials Fiscal Of 2014 - 2016 as a whole without the help of Agus Bambang who manage the finances in hospitals *Kraton* responsible for management and financial control in hospitals *Kraton*. That given the understanding of each - each element of the offense of Article 55 paragraph (1) to 1 of the Criminal Code is explained as follows:¹¹

- people who do (*plager*) is the one who alone has committed to perform all elements / elements of criminal events. Of understanding people do (*plager*) in Article 55 paragraph (1) to 1 of the Criminal Code is when it comes to describing the role of each - each suspect, wherein each - each suspect only do most elements of the act of the whole criminal offense of corruption that is presupposed, it is not right to presupposed to the suspects;
- people who have done (*doen plager*) are people who tell others to commit a criminal act and not the person himself who commit a criminal act but get someone else, so the required 2 or more.

People who were told to do only as a means (*instrument*) alone and against him can not be punished for the criminal can not be justified by reasons as Article 44, 48 and Article 51 of the Criminal Code and there is no fault at all of it. So that the person who told to do can be seen as people who commit a criminal act itself. (3) The person participating (*made plager*) or in the sense of participating or together - together commit a criminal act, required at least two people in participating in the elements of the offense. There are 3 categories in the sense of participating, namely: (a) They perform all elements of the crime; (B) One person perform all elements of a crime, and others simply do most elements of the crime;

Seeing the *plager made sense* when it comes to describing the act suspicion wherein each - each suspect only do most elements of the overall criminal offense of corruption presupposed, then the element of "people who participated", the right to suspected to the suspects. It can be concluded that the elements participating or collectively - together commit a criminal act of corruption as referred to in Article 55 paragraph 1 to 1 of the Criminal Code have been met.

Study authors found that based on legal arguments, the fact of the investigation, the statements of witnesses and suspects and evidence, showing such things as the following:

- The content of Article alleged against perpetrators of corruption accumulative number 8 corresponding elements and all of them meet the principle of legality.
- Legal loopholes the state economy is the domain of potential corruption is prone to

¹¹Article 55 paragraph (1) to 1 of the Criminal Code

lapses in employee remuneration system. Based on the case, remuneration system inserted structural facts incentive allowances cut and stored in the personal accounts of staff (at the behest of the suspect) that deviate from the purpose of the incentive allocation. Which is used to improve services but its realization is used as tactical funds beyond the rules in the legislation governing financial governance Public Service Agency (BLUD) of the hospital.

3. Closing

3.1 Conclusion

State financial legal gaps in BLUDs, which is used by the perpetrators of corruption is a way of cutting managerial remuneration or incentive structural officials Fiscal Of 2014 - 2016 conducted by the offender, resulting in state losses of Rp. 4,227,319,755, -. Legality principle stating that the perpetrators of corruption is that each element in article alleged (8 elements) there is sufficient evidence that the perpetrators of proven unlawful in the aforementioned article. While the principle culpability which refers to the perpetrators act of cutting the remuneration or incentive managerial officials BLUDs structural in hospitals, which is then used to fund the Service Improvement (as instructed *Lesan* offender. The allotment of funds in accordance with the instruction *Lesan* actors as (a) Shopping activity hospitals were not budgeted and activities - activities that are emergency, (b) lur Local Government (Granting funds to Person Local Officials and Persons ASN), (c) allocation of funds to individual clerks Vertical Institutions (AGO), (d) Cost Assistance law / lawyer, (e) regional Medical Costs unscrupulous officials, relatives of local officials.

3.2 Suggestion

Suggestions author bedasarkan conclusion is to add layered system for overseeing financial management. Later in the provision of business incentives are also guided by a process similar to BLUDs.

4. References

- [1] BAP, Case Number Sprin.Sidik / 314 / IV / 2018 / *Reskrimsus*
- [2] Government Regulation Number 23 Of 2005 on the Financial Administration of the Public Service
- [3] Regulation Number 21 Of 2011 concerning the Second Amendment to the Regulation Number 13 of 2006 on Regional Financial Management guidelines
- [4] Regulation Number 61 Of 2007 on Technical Guidelines for Financial Management of Public Service Board