

The Influence of the Use of Information Technology, Supervision and Audit, Use of Pnbp Funds, and Implementation of Sanctions on the Quality of Management of Non-Tax State Revenue in Ministry/State Agencie

Indra K Januar¹, Memed Sueb², Sri Mulyani³

^{1,2,3} Fakultas Ekonomi Dan Bisnis , Program Studi Magister Akuntansi, Universitas Padjadjaran, Indonesia
januar2189@gmail.com

Abstract

Indonesian non-tax state revenue (PNBP) has an important and strategic role as one of the pillars of state finance in supporting government policies, controlling and supervising state resources. The form of implementing the PNBP regulatory function is very closely related to the regulations related to tariffs and the use of funds sourced from PNBP. In year 2022 The Audit Board of the Republic of Indonesia report, there are PNBP management problems that recur from year to year and challenges in PNBP management that are not yet effective and optimal, including there is levies that do not have a legal basis and the proceeds are used directly without being deposited into the state treasury first, levies already have a legal basis and the proceeds are used directly without being deposited into the state treasury first , and PNBP is late or not deposited into the state treasury or insufficient or not collected. SIMPONI application Information Systems that support the implementation of PNBP still experiences obstacles. There are five main new provisions in this regulation of PNBP funds, governance, supervision, sanctions and the right to pay. Therefore, research is needed to answer problems or phenomena that occur to be studied more deeply in order to achieve the goal, namely effective and efficient management of quality and fair PNBP in optimizing state revenues from the PNBP sector. Result show the influence of has a positive and significant effect on the Quality of PNBP Management in Ministries/State Institutions.

Keywords

Indonesian non-tax state revenue; Information Technology; Supervision and Inspection; state revenue Funds; Implementation of Sanctions; supervision and audit



I. Introduction

The government in carrying out state administration is based on good governance in a professional, open and responsible manner with the aim of sustainable development, optimal service and improving the welfare of the community. State administration can be said to be running well if it achieves the planned goals. Therefore, to realize the country's goals, a large budget is needed. The budget is obtained from the implementation of state financial management by collecting funding sources such as state income originating from tax revenues, non-tax state revenues and grant receipts. In the context of state finances as stated in Law no. 17 of 2003 concerning State Finances and Law no. 01 of 2004 concerning State Treasury that revenue consists of tax revenue, non-tax state revenue (PNBP), and grant receipts. Until now, the majority of state revenue contributions have

come from tax revenues. However, in recent years the effectiveness and contribution of PNBPN revenues can be said to have had a positive impact on state revenues by contributing an average of 20% of revenues to the APBN (Patricia & Pamungkas, 2020).

PNBP has an important and strategic role as one of the pillars of state finance in supporting government policies, controlling and supervising state resources. PNBPN plays a role in supporting the funding needs of the APBN budget in financing state administration for national development, improving community welfare, and reducing dependence on state debt. Based on APBN data, state revenues from PNBPN revenue sources from year to year have contributed 20% (Minister of Finance, 2018).

Table 1. Realization of Indonesian State Revenue in 2022 (In Thousands of Rupiah)

o	Description	Contribution	Realization
.	Tax Revenue	2.034.552.4 36.470	77,1 9%
.	Non-Tax State Revenue	595.594.554 .180	22,5 9%
.	Grant Receipt	5.696.055.4 13	0.22 %
	Total State Revenue	2.635.843.0 46.064	100 %

Data Source: 2022 Central Government Financial Report

If we look at the Central Government Financial Report (LKPP) data, the position and posture of PNBPN revenue is the same as tax revenue and grant revenue. This can be seen from the posture of the state revenue and expenditure budget (APBN) which positions these three sources of revenue as the main components of state revenue. This same position should be followed by government efforts to encourage the optimization of the potential of the PNBPN sector, such as efforts to optimize the tax sector (Nursanti, et al., 2019).

PNBP has a regulatory and budgetary function, where the regulatory function means that PNBPN has a role in regulating and implementing government policies to realize community welfare, namely PNBPN as a strategic instrument in directing policies and establishing government regulations. In carrying out the regulatory function, the form of implementing the PNBPN regulatory function is very closely related to the regulations related to tariffs and the use of funds sourced from PNBPN. The aim of these regulations and policies is to provide legal certainty, increase the number and quality of services to the community, as well as to support the preservation of natural resources and improve the quality of the environment (Rusdi, 2021).

The budgetary function means that PNBPN is the largest source of state revenue after tax, that is, PNBPN plays a major role in contributing to state revenue. In carrying out its budgetary function, the government carries out intensification and extensification activities to explore the potential of PNBPN in order to achieve optimization of PNBPN. Optimizing PNBPN is carried out by taking into account the characteristics of each type of PNBPN in order to realize fiscal resilience and sustainability as well as responsible management of government sectors (Rusdi, 2021). However, even though the government has an interest in encouraging the optimization of potential state revenue from non-tax state revenues, this interest must be in accordance with the applicable legal corridors. Article 23A of the 1945

Constitution states that taxes and other coercive levies for state purposes are regulated by law. This means that all levies that are coercive to society must be regulated by law.

The nature of PNBPN revenue is that it is a coercive levy and its position is the same as tax revenue and grant receipts. Even though nominally the realization of PNBPN is quite significant, the contribution of PNBPN to APBN revenues is still relatively small given the existing potential and the realization of PNBPN experiences fluctuations due to problems in PNBPN management (Nursanti, et al., 2019). According to Minister of Finance Regulation Number: 22/PMK.05/2022 PNBPN receivables are receivables originating from non-tax revenues that have not been realized until the end of the financial period. Recognized as a receivable when a decree, collection letter has been issued and collection has been carried out. One of the bases for preparing realistic and optimal PNBPN is to look at the estimated potential PNBPN originating from collectible PNBPN receivables (Solichin, 2022).

Based on the 2022 Ministry of Finance Inspectorate Supervision Report, various problems and challenges were found which resulted in the potential for PNBPN not being optimal, including:

1. The contribution of PNBPN is still relatively low when viewed from the existing potential;
2. The existence of corrupt practices and irregularities in the management of PNBPN;
3. Do not impose sanctions on PNBPN management officials if they commit violations;
4. The applicable PNBPN types and rates are no longer appropriate to conditions in the field;
5. The role of supervision and law enforcement over the management of PNBPN from internal supervisors (APIP) and external supervisors (BPK and BPKP) has not been maximized;
6. The use of information technology and digitalization needs to be improved and does not guarantee data security;
7. Monitoring and Evaluation of PNBPN between the PNBPN Management Agency and the Ministry of Finance has not gone well so that the absorption of PNBPN realization has not been optimal for the potential that should be obtained. (Ministry of Finance Inspectorate, 2022).

In the 2022 BPK RI audit report, there are PNBPN management problems that recur from year to year and challenges in PNBPN management that are not yet effective and optimal, including: (a) Levies do not have a legal basis and the proceeds are used directly without being deposited into the state treasury first; There are 5 K/Ls that do not yet have a legal basis and the results are used directly, one of which is: Ministry of Defense amounting to IDR 39,007,960,629 in the form of revenues from the use of BMN and PNBPN for education and training programs that are used directly (b) Levies already have a legal basis and the proceeds are used directly without being deposited into the state treasury first; There are 7 K/Ls that already have a legal basis and the results are used directly, one of which is: The Police of the Republic of Indonesia amounted to Rp. 10,232,955,200, namely receipts for security and escort services which were carried out without going through the mechanism for receiving and paying expenditure through the APBN. (c) PNBPN is late or not deposited into the state treasury or insufficient or not collected; There are 17 K/Ls whose deposits are late/not paid, one of which is: The Ministry of Transportation amounted to Rp. 112,319,478,191 which was a principal delay in airport service concession receivables in 2017 and Rp. 188,474,272 which came from delays in payment of PNBPN for water use, PNBPN for port concession services, and PNBPN for Aircraft Passenger Services (PJPU). (d) Other problems related to PNBPN There are 28 K/Ls related to other problems with PNBPN, one of which is: Ministry of Defense in the

form of payment of reimbursement funds from the United Nations (UN) in 2022 amounting to USD78,522,978 or the equivalent of Rp.1,235,244,969,277.

Several inhibiting factors have not been achieved in optimizing PNBPN which has resulted in the realization of PNBPN not being optimal relative to the existing potential according to the 2022 BPK Audit Results Report, including: (1) The use of Information Systems to support the implementation of PNBPN governance still experiences obstacles, namely: The SIMPONI application has not been integrated with the TPNBPN application in managing income and receivables starting from setting targets to accountability in financial reports, Billing can only be done through the SIMPONI application, if there is a disruption or maintenance then PNBPN cannot be deposited; The SIMPONI application still has limitations and instability in issuing State Revenue Transaction Numbers (NTPN); The SIMPONI application does not yet support smartphone-based operating systems such as Android or IOS to support or facilitate the implementation of PNBPN governance anytime and anywhere; The PNBPN revenue database has not been fully integrated between the SIMPONI application and the Single Source PNBPN Database (SSDP) with supporting applications in each K/L that manages PNBPN as a result of checks and balances not being appropriate; (2) The role of Internal Supervisors (APIP) and External Supervisors or Inspectors (Ministry of Finance Inspectorate, BPKP and BPK) in carrying out their duties and authority is not optimal, such as: The Government Internal Control System (SPIP) does not fully support monitoring activities regarding the implementation of state financial governance, namely PNBPN; Lack of coordination or good communication between Internal Supervisors (APIP) in K/L and External Supervisors (Ministry of Finance Inspectorate, BPKP, and BPK); Internal Supervisors (APIP) in K/L do not periodically carry out supervisory functions on the management of PNBPN and PNBPN Receivables; (3) There is still use of PNBPN funds outside the APBN mechanism, such as: It was found that there was direct use of PNBPN funds without going through procedures by K/L due to concerns about the length of the approval process for the use of PNBPN funds by the Minister of Finance; The PNBPN balance which should be directly deposited into the state treasury is still kept by the PNBPN Management Authority Officer and used directly; PNBPN funds are needed immediately by the PNBPN Management Agency to finance operational activities. (4) The reward and punishment policy has not been implemented for PNBPN Management Authorized Officials in managing PNBPN in K/Ls who violate the provisions so that repeated findings are found such as: Any additional costs or levies exceeding the applicable rates are carried out by the PNBPN Management Authority Officer at the K/L; The imposition of tariffs by the PNBPN Management Authority Officer on K/L is inconsistent or does not comply with regulations; There is deliberate intent on the part of the PNBPN Management Authority Officer by delaying the deposit or not depositing PNBPN funds into the state treasury.

Based on the problems that occur in PNBPN management and with the intention of improving effective and optimal governance and making PNBPN collection more transparent, accountable, with legal certainty and professional, regulations are needed that are relevant to current conditions, namely the provisions of Law no. 9 of 2018 which replaces and perfects the previous provisions (Zailani, et al., 2020).

The Ministry of Finance or in this case the Minister of Finance as the fiscal manager (chief financial officer) in managing PNBPN requires cooperation and commitment between agency leaders as PNBPN management (operational chief officer) in Ministries/State Institutions to carry out the mandate of Law no. 9 of 2018 which aims to improve services, accountability and optimization and improve governance of state revenues originating from PNBPN so that the potential for PNBPN revenues can be realized optimally.

The application of this regulation must be followed by consistent and consistent implementation. There are five (5) main new provisions in this regulation, namely the use of PNBP funds, governance, supervision, sanctions and the right to pay. These points are new provisions that were not previously contained and regulated in detail in the old regulations (Zailani, et al., 2020).

Therefore, research is needed to answer problems or phenomena that occur to be studied more deeply in order to achieve the goal, namely effective and efficient management of quality and fair PNBP in optimizing state revenues from the PNBP sector. Based on these matters, the author is interested in conducting research on the Influence of the Use of Information Technology, Supervision and Audit, Use of PNBP Funds, and Implementation of Sanctions on the Quality of Non-Tax State Revenue Management in Ministries/State Institutions.

II. Review of Literature

Public economics is a science that studies the role of the government or state in economic life and the impact of government policies in the fiscal sector on an economy or a science that examines economic problems for the general public (society and government) such as subsidies, taxes, regulations, nationalization, social security system, food security, technology policy, defense and security, education, health, and so on (Noor, 2015). Public economics discusses government financial policy issues such as discussing state revenues, state expenditure, debt, loans, fiscal policy, monetary policy, and so on. The government has a very large role in ensuring the achievement of optimal community welfare and government policies must always be aimed at the welfare and prosperity of the community.

Poole said that public economics is closely related to the government's main objectives, namely determining the level and manner of spending, tax and non-tax revenues, government borrowing, and managing government debt (Noor, 2015). The following are some views from experts regarding public economic theory:

1. According to Ridwan and Nawir (2021), science studies broad and complex problems related to government income and expenditure;
2. According to M. Suparmoko (2016), science studies government activities in the economic sector, especially state revenues and expenditures and their influence on the economy;
3. According to Guritno M. (2012), science analyzes the role of government in the economy and the impact of government policy in the fiscal sector on the economy.

Based on several definitions according to the views of experts, the scope of public economics can be divided into:

- a. The theory of state finance, through state expenditure the government can try to develop financial operations in the economy in accordance with the law of supply and demand whose ultimate aim is to increase economic growth and people's welfare;
- b. State revenue theory, discussing several sources of state revenue, and analyzing the comparative advantages or disadvantages of various forms of income as well as discussing the principles applied to various choices of state revenue sources;
- c. Financial administration theory, concerns all activities in the financial sector including issues relating to the state budget, carrying out budget implementation and monitoring the budget;
- d. Stabilization and growth theory, discusses the economic policy of a government and its relationship to fiscal policy which is directly related to state revenues and expenditures.

Public economics is not only about government policy in terms of budget implementation but also government policy regarding established regulations that can obtain economic benefits directly or indirectly from state administration activities. Therefore, public economics at this time can also be said to be the science of public finance. Public Finance is a part of economics that studies government financial activities. Public finance is a decision-making process by the government where every decision has an impact at the economic level. Thus, public finance is studying government income and expenditure and analyzing the implications of government income and expenditure activities for resource allocation, income distribution, and economic stability (Atmadja, 2017).

The science of public finance consists of four (4) stages, namely, description of government activities in the economy, study of the consequences of policy implementation, review of the criteria for the success of public decisions, and evaluation of the political process that leads to decision making about public policy (Noor, 2015).

State finances are one of the main instruments that are very important in carrying out state administration. State administration functions will not be able to run effectively without support from the state financial system. In its implementation, the government needs to regulate it in the form of statutory regulations (regelung) and policy regulations (policy rules). The following is the definition of state finances according to expert opinion:

1. According to Hadiyanto (2022), state finances are all rights that can be valued in money, as well as everything in the form of money or goods that can be made into state property is related to certain rights.
2. According to Suparmoko (2016), state finance is part of economics which studies government activities in the economic sector, especially regarding revenues and expenditures and their influence on the economy.
3. According to M. Ichwan (2013), state finances are a quantitative activity plan (with figures including the amount of currency) that will be carried out for the future, usually one year from now.

State finances are reported in the form of an income and expenditure budget. The budget is reported systematically and in detail in one (1) certain period or one (1) budget year. According to State Finance Law no. 17 of 2003 article 1 paragraph 1 State Finance is the rights and obligations of the state which are valued in money and everything in the form of money or goods that can be made property of the state in connection with the implementation of rights and obligations. According to Law Number 17 of 2003 concerning State Finances, State Financial Management is part of government implementation. State financial management is the overall activities of state financial management officials in accordance with their position and authority, which includes:

- a. State financial planning
- b. Implementation of state finances;
- c. State financial supervision;
- d. State financial accountability.

In its context, state financial management is basically budget management of the APBN, the scope of state financial management includes:

- a. The state's right to collect taxes, issue and circulate money, and make loans;
- b. The state's obligation to carry out public government tasks and services and pay third party bills;
- c. State revenue is money that goes into the state treasury;
- d. State expenditure is money that comes out of the state treasury;
- e. Regional revenue is money that goes into the regional treasury;

- f. Regional expenditure is money that comes out of the regional treasury; state assets/regional assets managed by themselves or by other parties in the form of money, securities, receivables, goods and other rights that can be valued in money;
- g. Responsibility, is a manifestation of a person's obligation to be accountable for the management and control of resources and implementation of policies entrusted to him in order to achieve predetermined goals;
- h. Justice is a balanced distribution of rights and obligations based on objective considerations;
- i. Appropriateness is an action that is carried out in a reasonable and proportional manner.

According to Law No. 17 of 2003, namely in article 6 paragraph (1), the power to manage state finances is vested in the president as head of government. This power is delegated to:

- a. Minister of Finance, as fiscal manager and government representative in the ownership of separated state assets;
- b. Ministers/Heads of institutions as Budget Users/Property Users in the Ministries/State Institutions they lead;
- c. Governor/Regent/Mayor as head of regional government to manage regional finances and represent regional government in ownership of separated regional assets.

The President's power in matters of managing state finances is authority in the fiscal sector and does not include authority in the monetary sector, where monetary policy is issuing and circulating money. This authority is only owned by Bank Indonesia as the central bank.

2.1 State Financial Budgeting

The process of activities that produce the budget as a result of work, as well as the process of activities related to the implementation of budget functions are called budgeting. Here are some expert opinions regarding the concept of budgeting according to Nurkholis (2019), budgeting is a process of preparing financial plans from income to financing for each activity in accordance with the functions and targets to be achieved. Mardiasmo (2015) stated, Budgeting is an estimate of the performance to be achieved over a certain period of time expressed in financial measures and a method for preparing a budget that estimates the revenues and expenditures that are expected to occur in one or several future periods.

The concept of state financial budgeting, budgeting, is an activity plan that is realized in financial form, including proposed expenditures estimated for a period of time as well as proposals for ways to meet these expenditures. From this understanding it can be seen that the budget is the result of work (output) that will be implemented in the future. In general, the definition of a state budget is the result of planning in the form of a list of various integrated activities, both regarding revenues and expenditures, expressed in units of money within a certain period, usually one year. The state budget accumulated in one year's activities is called the State Revenue and Expenditure Budget (APBN) (Halim, 2016).

2.2 National Revenue

Based on Law (UU) No. 17 of 2003 in article 11 paragraph 3 concerning State Finances, state income consists of tax revenues, non-tax state revenues (PNBP), and grant receipts during the current budget year. The types of income according to the RAPBN financial note are as follows:

1. Domestic income

Domestic income is state revenue originating from taxes and non-tax state revenue.

a. State revenue from taxes

- a) Domestic tax revenues consist of PPh, PPn and PPnBM, PBB, Excise and other taxes;
- b) Tax revenues from international trade consisting of import and export duties.

b. Non-tax revenue

Central government revenues that do not come from tax revenues are called PNBP, namely levies paid by individuals or entities by obtaining direct or indirect benefits from services or utilization of resources and rights obtained by the state based on statutory regulations which are received by the central government and are managed in the APBN mechanism.

2. Grant income

Apart from income collected from domestic activities, the government also receives income from other parties in the form of grants. Grant income is any central government receipt in the form of money, goods, services and securities obtained from the grantor which does not need to be repaid, originating from within the country or abroad, from which the government receives direct benefits from the grant income which is used to support the duties and functions of ministries/institutions, or forwarded to regional governments, state-owned enterprises, and regional-owned enterprises.

2.3 Non-Tax Revenue

According to Law No. 09 of 2018 Article 1 paragraph (1) PNBP is a levy paid by individuals or entities by obtaining direct or indirect benefits from services or utilization of resources and rights obtained by the state, based on statutory regulations, which becomes Central Government revenue outside of taxation and grant revenues and is managed in the state revenue and expenditure budget mechanism. Implementation of the Government's duties and functions in service, regulation, community protection, legal certainty and management of state assets, including the use of natural resources, can create a form of state revenue known as PNBP.

According to Law No. 09 of 2018 Article 2 PNBP has the aim of overcoming various problems in the management of Non-Tax State Revenue, in particular improving PNBP governance to improve clean, professional, transparent and accountable government services, as well as optimizing state revenue originating from Non-Tax State Revenue so that it can improve people's welfare. In principle, PNBP has two (2) functions, namely the budgetary function where PNBP is one of the pillars of state revenue which has a major contribution in supporting the state revenue and expenditure budget through optimizing state revenues, then the regulatory function, namely PNBP plays an important role and strategic in supporting government policies for controlling and managing state assets, including the use of natural resources.

This control and management is very important to realize community welfare, national independence, and sustainable and equitable national development. PNBP is grouped into:

1. Oil and gas and non-oil and gas natural resource (SDA) revenues. Oil and gas natural resources income is income obtained from the government's net share of cooperation in managing the upstream oil and gas sector. Non-oil and gas natural resource revenues are known as several sectoral revenues, namely general mining, forestry, fisheries and geothermal;

2. Income from the profit share of State-Owned Enterprises (BUMN) is a reward to the central government as the shareholder of BUMN (return on equity) which is calculated based on a certain percentage of net profit (pay out ratio). Profit income from BUMN is classified into banking income and non-banking income;
3. Public Service Agency (BLU) income is obtained from government agency service products provided to the public. The income obtained from this BLU mechanism can be directly used by the PNBPN management agency;
4. Other PNBPN consists of functional PNBPN and general PNBPN which are managed by Ministries/State Institutions.

2.4 Use of Information Technology

Information Technology (Information Technology) is usually called IT, IT, or Infotech. Information Technology brings together high-speed computing and communications for data, voice, and video. Examples of Information Technology are not only personal computers, but also telephones, TVs, electronic household equipment, and handheld devices (smartphones). Many experts have provided various definitions of information technology with concepts and ways of looking at it. Technology is a method or method as well as a process or product resulting from the use of various scientific disciplines that produces value for meeting needs, continuity and improving the quality of human life (Elul, in Cathrin, 2019).

Information Technology is a science that is used to process information or is related to data processing and information management which helps humans change, create, store and communicate information more effectively and efficiently (Lim, 2013). According to (Francis C. Pol Lim, 2013) information technology indicators are as follows:

1. Hardware (Hardware)
2. Software (Software)
3. Database (Database and communication)
4. Network (Network)
5. User (User)

In short, the definition of information technology is a science that is used to process information, or is related to the process of data manipulation and information management. This technology consists of hardware, software, processes and systems used to assist the communication process. The role of information technology today is not only for individual needs but also for organizations/governments. For the government, the use of information technology is needed to support good government administration (Good Governance) based on technology, especially in the management of state finances, in this case budget revenues or expenditures. In order to achieve good governance, it needs to be done professionally, transparently and accountably.

2.5 Supervision and Inspection

Supervision also called controlling, which is a process to ensure that all activities are carried out in accordance with what was previously planned. There are many reasons to determine the causes of failure and success of an organization in carrying out its plans, one of which is. A problem that always recurs in an organization is the absence or lack of adequate supervision. According to several experts, the definition of supervision is as follows: (a) Supervision is all activities and actions that ensure that the implementation of an activity does not deviate from the goals and plans that have been outlined. (Sumarno, 2010) (b) Supervision is a systematic effort to establish standard performance in planning to design information feedback systems, to compare actual performance with

predetermined standards, to determine whether deviations have occurred, and to take necessary corrective action as effectively and efficiently as possible (Kadarisman , 2012 : 187); (c) Supervision is an activity process that is carried out continuously or continuously to observe, understand and assess each implementation of certain activities so that it can prevent or correct errors or deviations that occur (Halim and Iqbal, 2012:37).

In managing state finances, supervision is not only carried out by external supervisory institutions such as BPK and BPKP but also carried out by internal supervisors (APIP) in each Ministry/State Institution (Segah, 2020). Siswanto (2009:149) stated that in general there are nine indicators of effective supervision, namely:

1. Accurate
2. Be punctual
3. Objective and Comprehensive
4. Focused on a place of strategic control
5. Economically Realistic
6. Organizationally realistic
7. Coordinated with the organization's work flow
8. Flexible
9. Prescriptive and Operational
10. Accepted by members of the organization

Examination is a process carried out to determine the level of conformity between evidence of economic activities and events and objectively determined criteria and the results will be conveyed to interested parties (Mulyadi, 2013). According to Gay and Simnett (2013), auditing is defined as follows: “a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic action and events to ascertain the degree of correspondence between these assertions and established criteria and communicating results to interest users”. According to Mulyadi (2013), there are indicators in the implementation of state financial audits, namely:

1. Resource Quality (Inspector);
2. Examiner Integrity;
3. Checker Ratio;
4. Carrying out inspections;
5. Confirmation with third parties;
6. Notify the results of the examination.

According to Law no. 15 of 2004 article 1 paragraph 1 Audit is a process of identification, problems, analysis and evaluation carried out independently, objectively and professionally based on audit standards to assess the truth, accuracy, credibility and reliability of information regarding the management and responsibility of state finances. PNBP audits are needed in the context of supervision and compliance which indicates non-compliance, fraud, losses, and follow-up to the results of supervision that there are discrepancies in implementing the provisions of laws and regulations in the field of PNBP.

Use of PNBP Funds

PNBP which is collected and deposited into the state treasury and managed in the APBN with the approval of the Minister of Finance can be used in part by Ministries/State Institutions to finance certain activities related to the type of PNBPs including activities for implementing PNBPs management, improving the quality of PNBPs management, optimizing PNBPs potential.

The use of PNBPs funds must be used effectively and efficiently so that the benefits can be felt by the community. The use of PNBPs funds must be managed accountably and transparently so that they can be held accountable to the public. This is in accordance with

the objectives of PNB management, namely to improve services, accountability and optimization of PNB (Kurniasih, 2016). According to Kurniasih (2016), there are dimensions for the use of PNB funds, namely:

1. Effectiveness and Efficiency;
2. Accountability;
3. Transparency;
4. Benefits.

For the use of some PNB funds, heads of Ministries/State Institutions are required to report their use quarterly, semi-annually and annually to the Minister of Finance. The use of PNB funds is contained in the Budget Implementation List (DIPA) and Financial Operational Instructions (POK) of work units, the process of which starts from the Ministry/Agency Budget Performance Plan (RKA-KL) with the DIPA endorsement letter signed by the Director General of Budget on behalf of the Minister of Finance, then The approval process for the use of PNB funds has been approved by the Minister of Finance.

According to the provisions in Law no. 09 of 2018 in article 33 paragraph 2 that approval for the use of PNB funds must be carried out selectively both in terms of the amount of use and type of activity by considering the state's financial conditions, fiscal policy, and/or the funding needs of the PNB management agency. The use of PNB funds is prioritized for improving services, especially services that generate PNB.

2.6 Implementation of Sanctions

According to Rocky Marbun, et al (2015), sanctions are a punishment or action given because the person concerned fails to comply with laws, rules or orders. Sanctions in the context of state financial management, sanctions can provide guarantees for compliance with statutory provisions and regulations. In other words, sanctions are a tool used to prevent and ensure that those required to pay, PNB management authorities, and PNB Management Agency Partners do not make mistakes in implementing and complying with regulations (Mardiasmo, 2015). According to Mardiasmo (2015), the dimensions of sanctions in state financial management are as follows:

1. Shape
2. Impact;
3. Effective;
4. Firmness;
5. Compliance.

III. Research Methods

This quantitative causal research examines the Ministries/State Institutions that manage PNB with the aim of finding out how much influence the use of information technology, supervision and inspection, use of PNB funds, and the implementation of sanctions have on the quality of PNB management in Ministries/State Institutions. This research uses primary data obtained from the results of a questionnaire distributed to authorized officials who manage PNB in the work environment of echelon one units (1) of Ministries/State Institutions that manage PNB.

The research object is the data source where the researcher conducts research. Researchers determine the object in the research which is a very important stage before and in conducting research. Where by determining the research object, a researcher will find it easy to determine the aims and objectives of the research so that it will be easy to carry out

research. The object of this research is the Ministry/State Institution in the regional work unit that manages PNBP. The research period will be carried out from October 2023 to November 2023.

Population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2021). The population in this study were PNBP Management Authorized Officials in Ministries/State Institutions who manage PNBP who were used as respondents. The sample is part of the number and characteristics of the population (Sugiyono, 2021). The sampling procedure used in this research was non-probability with a purposive sampling technique. The sample in this study were PNBP Management Authorized Officials who served in echelon one (1) units in Ministries/State Institutions. There are 49 Ministries/State Institutions that manage PNBP funds. By using a Likert scale, the research variables to be measured are translated back into indicator variables. Then these indicators are used as a starting point for compiling instruments which can be in the form of statements or questions in a research questionnaire.

After knowing the criteria for answering the questionnaire above, the next step is for the researcher to determine the length of the interval and determine the questionnaire score for each research variable as follows:

(a) Criteria for assessing the Use of Information Technology (X1)

To assess these variables, the number of statements in the questionnaire is 11 statements, so that:

$$\text{Lowest value} = (1 \times 11) = 11$$

$$\text{Highest value} = (5 \times 11) = 55$$

$$\text{With interval class calculations as follows: } \left(\frac{55 - 11}{5} \right) = 8,8$$

(b) Criteria for assessing Supervision and Inspection (X2)

To assess these variables, the number of statements in the questionnaire is 13 statements, so that:

$$\text{Lowest value} = (1 \times 13) = 13$$

$$\text{Highest value} = (5 \times 13) = 65$$

$$\text{With interval class calculations as follows: } \left(\frac{65 - 13}{5} \right) = 10,4$$

(c) Criteria for assessing the Use of PNBP Funds (X3)

To assess these variables, the number of statements in the questionnaire is 9 statements, so that:

$$\text{Lowest value} = (1 \times 9) = 9$$

$$\text{Highest value} = (5 \times 9) = 45$$

$$\text{With interval class calculations as follows: } \left(\frac{45 - 9}{5} \right) = 7,2$$

(d) Criteria for assessing the Implementation of Sanctions (X4)

To assess these variables, the number of statements in the questionnaire is 10 statements, so that:

$$\text{Lowest value} = (1 \times 10) = 10$$

$$\text{Highest value} = (5 \times 10) = 50$$

$$\text{With interval class calculations as follows: } \left(\frac{50 - 10}{5} \right) = 10$$

(e) Criteria for assessing the Quality of PNBP Management (Y)

To assess these variables, the number of statements in the questionnaire is 12 statements, so that:

$$\text{Lowest value} = (1 \times 12) = 12$$

$$\text{Highest value} = (5 \times 12) = 60$$

With interval class calculations as follows: $\left(\frac{60-12}{5}\right) = 9,6$

3.1 Transformation of Ordinal Data into Interval Data

Transforming data from ordinal to interval is useful to fulfill some of the requirements of parametric analysis where the data is at least interval scale. The explanation is as follows:

- Determine the frequency of each respondent, namely the number of respondents who provide responses for each existing category;
- Determining the proportion value for each respondent is by dividing each number in frequency by the total number of respondents;
- Add up the overall proportions (each respondent), to obtain a cumulative proportion;
- Change the smallest Scala Value (SV) to be equal to one (1=) and transform each scale according to the smallest scale change to obtain the Transformed Scaled Value.

3.2 Validity test

Validity tests are generally used to measure the level of accuracy of the instrument used based on the measurement results. This test is carried out by measuring the validity of the questionnaire questions, whether the questions are in accordance with what is stated in the questionnaire. The correlation formula used in the validity test is the Pearson Product Moment correlation. In terms of validity test analysis, this technique is used to determine the validity of items, where this test is the most widely used technique. The Pearson product moment correlation formula is as follows:

$$R_{xy} = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{\{(N \sum X^2 - (\sum X)^2)(N \sum Y^2 - (\sum Y)^2)\}}}$$

Information :

N = Number of Respondents

X = Statement Item Score

Y = Total Statement Score

R_{xy} = Pearson Product Moment Correlation Value

3.3 Reliability Test

This Reliability Test is used to measure the level of consistency of each statement in the questionnaire. If it is known that the questionnaire is in the form of answers from respondents, the statement is declared stable or can be used. Reliability tests were carried out to test Cronbach alpha (α) using statistical tests. The results of the statistical test will determine whether the instrument used in this research is reliable or not. With the Cronbach alpha (α) formula as follows:

$$r_{11} = \left(\frac{n}{n-1}\right) \left(1 - \frac{\sum \sigma^2}{\sigma^2}\right)$$

Information :

r₁₁ = sought reliability

N = number of question items tested

$\sum \sigma^2$ = total variance in scores for each item

σ^2 = total variance

3.3 Hypothesis Testing

Hypothesis tests used in this research include the t statistical test and the F statistical test, which are as follows:

- Statistical Test t

To ensure that there is an influence of each independent variable on the dependent variable. Hypotheses are used by testing and can be done by comparing with t-counts where if t-counts < t-statistics then the hypothesis cannot be accepted. The hypothesis can also be tested by analogizing alpha (α) with the p-value in this research which is 0.05. If alpha (α) > p-value then the hypothesis can be accepted, but if alpha (α) < p-value then the hypothesis cannot be accepted.

b. F Statistical Test

To ensure that there is an influence of all independent variables simultaneously on the dependent variable. The testing methods are:

Ho: $b_1=b_2=b_3=b_4=0$ in the sense that the independent variables simultaneously do not have a significant influence on the dependent variable;

Ho: $b_1\neq b_2\neq b_3\neq b_4>0$ in the sense that the independent variables simultaneously have a significant influence on the dependent variable.

H0 is accepted if F-count > F-table (:k;-k-l)

H0 is rejected if F-count < F-table (:k;-k-l)

c. Coefficient of Determination

The coefficient of determination (R Square) value is used to find out how much influence the independent variable has on the dependent variable. The coefficient of determination formula is as follows:

Information :

KD = Coefficient of Determination

R = Correlation Coefficient

3.3 Regression Analysis

The data processing procedure that has been collected is then carried out in two (2) stages starting with scoring the statements of the items in the questionnaire. Then the hypothesis testing stage is carried out. The selection of data that has been collected will be tested. Then entered into the SPSS 27.0 program.

The data analysis method used in this research is the multiple linear regression method which aims to test the strength of the relationship between the dependent variable, namely the quality of non-tax state revenue, and the independent variables. The form of the multiple linear regression analysis equation model used is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Where :

Y = Quality of PNBP Management X1 = Use of Information Technology

a = Constant X2 = Supervision and Inspection

b = Regression Coefficient X3 = Use of PNBP Funds

e = Prediction Error X4 = Implementation of Sanctions

IV. Result and Discussion

Non-Tax State Revenue (PNBP) is all central government revenue that does not come from tax revenue. PNBP is a source of state income that is no less important than the other two sources of income, namely taxes and grants. PNBP consists of various types such as utilization of natural resources, services, management of separated state assets, management of state property, management of funds, and other state rights. PNBP is

managed by Government Agencies or Ministries/State Agencies which have the authority to manage types of PNBPN. In Government Regulation No. 58 of 2020, it is stated that PNBPN management includes planning, implementation, accountability and supervision. PNBPN management carried out by the Minister of Finance as the fiscal manager and head of the PNBPN management agency, has the aim of improving services, accountability and optimizing state revenues originating from PNBPN.

Table 2. Ministries/State Institutions that Manage PNBPN Funds

No.	Ministry/State Institution	Legal Basis
1	Ministry of Defense	PP No 57 Tahun 2013
2	State Administration Institute	PP No 60 Tahun 2021
3	Technology Assessment and Application Agency	PP No 51 Tahun 2018
4	Republic of Indonesia Prosecutor's Office	PP No 39 Tahun 2016
5	Supreme Court of the Republic of Indonesia	PP No 05 Tahun 2019
6	Ministry of Internal Affairs	PP No 10 Tahun 2023
7	Ministry of Foreign Affairs	PP No 49 Tahun 2016
8	Ministry of Law and Human Rights	PP No 28 Tahun 2019
9	Ministry of Finance	PP No 62 Tahun 2020
10	Ministry of Agriculture	PP No 28 Tahun 2023
11	Ministry of Industry	PP No 54 Tahun 2021
12	Ministry of Energy and Mineral Resources	PP No 26 Tahun 2022
13	Ministry of Transportation	PP No 15 Tahun 2016
14	Ministry of Education, Culture, Research and Technology	PP No 22 Tahun 2023
15	Ministry of Health	PP No 64 Tahun 2019
16	Ministry of Religion	PP No 59 Tahun 2019
17	Ministry of Manpower	PP No 41 Tahun 2023
18	Ministry of Environment and Forestry	PP No 12 Tahun 2014 dan PP No 44 Tahun 2014
19	Marine and Fisheries Ministry	PP No 85 Tahun 2021
20	Minister For Public Works and Human Settlements	PP No 21 Tahun 2023
21	Ministry of Tourism and Creative Economy	PP No 41 Tahun 2018
22	State Civil Service Agency	PP No 63 Tahun 2016
23	Financial and Development Supervisory Agency	PP No 20 Tahun 2014
24	Ministry of Cooperatives and Small and Medium Enterprises	PP No 38 Tahun 2012
25	Financial Transaction Analysis Reporting Center	PP No 109 Tahun 2021
26	National Research and Innovation Agency	PMK No 185/PMK..02/2021

27	Central Bureau of Statistics	PP No 07 Tahun 2015
28	Nuclear Energy Regulatory Agency	PP No 42 Tahun 2022
29	Ministry of ATR/BPN	PP No 128 Tahun 2015
30	National Library of the Republic of Indonesia	PP No 73 Tahun 2013
31	Ministry of Communication and Information	PP No 43 Tahun 2023
32	Indonesian republic police	PP No 76 Tahun 2020
33	Food and Drug Administration	PP No 32 Tahun 2017
34	Geospatial Information Agency	PP No 49 Tahun 2019
35	Ministry of State-Owned Enterprises*	PP No 62 Tahun 2020
36	National Narcotics Agency	PP No 19 Tahun 2020
37	Meteorology Climatology and Geophysics Council	PP No 47 Tahun 2018
38	State Civil Service Agency	PP No 63 Tahun 2016
39	Audit Board of the Republic of Indonesia	PP No 81 Tahun 2021
40	State Administration Institute	PP No 60 Tahun 2021
41	Indonesian Institute of Sciences	PP No 62 Tahun 2021
42	National Nuclear Energy Agency	PP No 08 Tahun 2019
43	National Aeronautics and Space Administration	PP No 14 Tahun 2019
44	Ministry of Trade	PP No 50 Tahun 2023
45	Ministry of Youth and Sports	PP No 08 Tahun 2015
46	LPP Radio Republik Indonesia	PP No 68 Tahun 2020
47	LPP Television Republic of Indonesia	PP No 66 Tahun 2020
48	National Archives of the Republic of Indonesia	PP No 53 Tahun 2019
49	National Standardization Agency	PP No 74 Tahun 2019

From table 2 above, the multiple linear regression equation model obtains the following regression equation:

$$Y = 40,099 + 0.066 X1 + 0.008 X2 + 0.055 X3 + 0.412 X4 + e$$

Partial test results on the influence of the Use of Information Technology (X1) on the Quality of PNB Management (Y) produce a regression coefficient value of 0.066 and a calculated t of 2.458 because the calculated t value is greater than the t table of 2.024, meaning there is a positive and significant influence between the Use of Technology Information (X1) on the Quality of PNB Management (Y). The better the perception of PNB management officials regarding the use of information technology, the better the quality of PNB management. So the results of the hypothesis (H1) can be accepted.

Partial test results of the influence of Supervision and Inspection (X2) on the Quality of PNB Management (Y) produce a regression coefficient value of 0.008 and t calculated 2.372 because the calculated t value is greater than t table 2.024, meaning there is a positive and significant influence between Supervision and Examination (X2) of the Quality of PNB Management (Y). The better the quality of APIP and Inspectors in the

implementation of Supervision and Inspection will be able to improve the Quality of PNB Management. So the results of the hypothesis (H2) can be accepted.

Partial test results of the influence of the Use of PNB Funds (X3) on the Quality of PNB Management (Y) produce a regression coefficient value of 0.055 and t calculated 2.314 because the calculated t value is greater than the t table 2.024, meaning there is a positive and significant influence between the Use of Funds PNB (X3) on the Quality of PNB Management (Y). The better the perception of PNB management officials regarding the use of PNB funds, the better the quality of PNB management will be. So the results of the hypothesis (H3) can be accepted.

Partial test results on the influence of the Implementation of Sanctions (X4) on the Quality of PNB Management (Y) produce a regression coefficient value of 0.412 and t calculated 5.269 because the calculated t value is greater than the t table 2.024, meaning there is a positive and significant influence between the Implementation of Provisions Sanctions (X4) on the Quality of PNB Management (Y). the better the perception of PNB management officials regarding the Implementation of Sanctions, the better the quality of PNB Management. So the results of the hypothesis (H4) can be accepted.

4.1 F Test (Simultaneous Test)

This test is intended to determine whether the independent variables, namely the Use of Information Technology, Supervision and Audit, Use of PNB Funds, and Implementation of Sanctions, together have an influence on the Quality of PNB Management in Ministries/State Institutions. The following are the results of the F test (simultaneously) which can be seen in the table below:

Tabel 3. F Test (Simultaneous Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Si g.
	Regression	917.996	4	229.499	6.761	.000 ^b
	Residual	1289.865	38	33.944		
	Total	2207.860	42			
a. Dependent Variable: Quality of PNB Management						
b. Predictors: (Constant), Implementation of Sanctions, Use of Information Technology, Use of PNB Funds, Supervision and Audit						

Simultaneous test results show that the influence of the Use of Information Technology, Supervision and Inspection, Use of PNB Funds, and Implementation of Sanctions has a positive and significant effect on the Quality of PNB Management, where the F test shows calculated F is 6,761 > F table 2.612 and the level of significance amounting to 0.000 < 0.05, which means that the Use of Information Technology, Supervision and Inspection, Use of PNB Funds, and Implementation of Sanctions affect the Quality of PNB Management in Ministries/State Institutions. So the results of the

hypothesis (H5) can be accepted. From the four independent variables that influence the dependent variable, the largest influence is the Implementation of Sanctions variable (X4) with a coefficient value of 0.635. Meanwhile, the independent variable that has the smallest influence is the Use of Information Technology variable (X1) with a coefficient value of 0.222.

The results of the hypothesis test show that the use of Information Technology has a positive and significant influence on the quality of PNBP management. Based on the output above, the calculated t value is $2.458 > t \text{ table } 2.024$ or a significance value of $0.015 < 0.05$ so it can be concluded that the use of information technology has a positive and significant effect on the quality of PNBP management. The results of this research are relevant to the Technology Acceptance Model (TAM) theory which explains individual acceptance of an information system regarding perceptions of usefulness and convenience for users. The Technology Acceptance Model (TAM) explains that acceptance of the use of information technology provides convenience, benefits and goals that make it easier for humans to carry out their activities (Davis 1989). The results of this research provide empirical evidence that the use of information technology has an influence in relation to improving the quality of PNBP management, which has the benefit of increasing efficiency and effectiveness, increasing accuracy and quality of data, making reporting easier, strengthening supervision and transparency, improving strategy, optimizing planning and revenue. This is also in line with previous research conducted by Kusuma (2021) showing the results that the use of information technology systems has a significant and positive effect on the quality of PNBP management. Based on the results of hypothesis 1 testing which states that the variable Use of Information Technology has a positive and significant effect on the Quality of PNBP Management in Ministries/State Institutions, it is acceptable. The results of the hypothesis test show that Supervision and Inspection have a positive and significant influence on the quality of PNBP management. Based on the output above, the calculated t value is $2.372 > t \text{ table } 2.024$ or a significance value of $0.022 < 0.05$ so it can be concluded that Supervision and Inspection have a positive and significant effect on the Quality of PNBP Management.

Theory Committee of Sponsoring Organizations of the Treadway Commission (COSO Framework, 2013) explains that theory relates to how internal and external controls can be applied to supervise the implementation of financial management and has an important role in achieving the goals of an organization. The results of this research provide empirical evidence that the implementation of good supervision and inspection has an influence in relation to improving the quality of PNBP management, namely the application of rules, implementation based on procedures, and accountability reports which aim to achieve effectiveness and efficiency as well as compliance with statutory provisions so that they run according to with a predetermined plan.

This is also in line with previous research conducted by Hermanto, et al (2021) in his research which stated that good supervision will ensure that planned activities can run well. The better the supervision and inspection, the better the implementation of PNBP management will be. So that the implementation of PNBP management will run according to the objectives, plans and rules that have been set. Based on the results of hypothesis 2 testing which states that the Supervision and Inspection variable has a positive and significant effect on the Quality of PNBP Management in Ministries/State Institutions, it is acceptable.

The results of the hypothesis test show that the use of PNBP funds has a positive and significant influence on the quality of PNBP management. Based on the output above, the calculated t value is $2.314 > t \text{ table } 2.024$ or a significance value of $0.026 < 0.05$ so it can

be concluded that the use of PNBPF funds has a positive and significant effect on the quality of PNBPF management. The results of this research are relevant to public economic theory which explains that this theory studies government activities in the economic sector, especially regarding revenues and expenditures and their influence on economic growth and describes all government activities in seeking sources of funds and how these funds are used to achieve government goals, namely to improving community welfare and building infrastructure or facilities and infrastructure (M. Suparmoko, 2003).

The results of this research are supported by previous research by Kurniasih (2016) which stated that there needs to be a renewal of PNBPF management where the use of PNBPF funds is not only limited to units that produce PNBPF but how these revenues can be utilized as much as possible for the public interest. The results of this research provide evidence that the use of PNBPF funds has an influence in relation to improving the quality of PNBPF management. The use of PNBPF funds must be managed accountably and transparently so that they can be accounted for and must be used effectively and efficiently so that the benefits can be felt by the community. This is in accordance with the objectives of PNBPF management, namely to improve services, accountability and optimize PNBPF. Based on the results of hypothesis 3 testing which states that the Implementation variable for the Use of PNBPF Funds has a positive and significant effect on the Quality of PNBPF Management in Ministries/State Institutions, it is acceptable.

The results of the hypothesis test show that the implementation of sanctions has a positive and significant influence on the quality of PNBPF management. Based on the output above, the calculated t value is $5.269 > t \text{ table } 2.024$ or a significance value of $0.001 < 0.05$ so it can be concluded that the Implementation of Sanctions has a positive and significant effect on the Quality of PNBPF Management. The results of this research provide empirical evidence that the implementation of sanctions has an effect in relation to improving the quality of PNBPF management. Providing good sanctions will increase the compliance of PNBPF management officials. The high level of compliance of PNBPF management officials in carrying out PNBPF management activities will have an impact on optimizing PNBPF realization achievements and improving the quality of service to the community. Optimal PNBPF revenue will also increase state revenue where PNBPF is one element of state revenue. The results of this research are supported by the supporting theory that imposing sanctions is a guarantee that the provisions of laws and regulations are complied with or complied with. In other words, sanctions for violations of provisions are a deterrent tool so that PNBPF management officials do not violate the provisions or comply with their obligations as PNBPF managers (Mardiasmo, 2013) . The results of this research are also in line with research conducted by Zailani, et al (2020) which shows that the application of sanctions to PNBPF management officials can have a deterrent effect on forms of non-compliance or violations so that PNBPF targets can be achieved. Based on the results of hypothesis 4 testing which states that the Implementation of Sanctions variable has a positive and significant effect on the Quality of PNBPF Management in Ministries/State Institutions, it is acceptable.

Based on data processing in the F test, hypothesis test results were obtained which showed that the use of information technology, supervision and inspection, use of PNBPF funds, and implementation of sanctions have a positive and significant influence on the quality of PNBPF management. Based on the output above, the calculated F value is $6,761 > F \text{ table } 2.612$ and the significance value is $0.000 < 0.05$, so it can be concluded that the use of information technology, supervision and inspection, use of PNBPF funds, and implementation of sanctions have a positive and significant effect on the quality of PNBPF management.

The results of this research are relevant to stewardship theory which explains that the government as an agent, in this case as a PNB management official, has the responsibility to manage state finances in a transparent and accountable manner and optimize state revenues wisely and carefully with the aim of improving community welfare. These four variables will be very effective for Ministries/State Institutions in improving the performance of PNB management in the future. By increasing the use of Information Technology, Supervision and Inspection, Use of PNB Funds, and Implementation of Sanctions together, the optimization of PNB revenues and the quality of PNB management will increase. Based on the results of hypothesis 5 testing which states that the variables Use of Information Technology, Supervision and Inspection, Use of PNB Funds, and Implementation of Sanctions have a positive and significant effect on the Quality of PNB Management in Ministries/State Institutions, which is acceptable.

V. Conclusion

Based on the result stated previously, the researcher hopes that this research can be useful as reference material and that there will be no repeat findings made by PNB management officials regarding problems discovered by the Republic of Indonesia's BPK. The following are some suggestions that researchers can convey as from the four independent variables that influence the dependent variable, the largest influence is the Implementation of Sanctions. Meanwhile, the independent variable that has the smallest influence is the Use of Information Technology. The influence of the Use of Information Technology, Supervision and Inspection, Use of PNB Funds, and Implementation of Sanctions has a positive and significant effect on the Quality of PNB Management, which means that the Use of Information Technology, Supervision and Inspection, Use of PNB Funds, and Implementation of Sanctions affect the Quality of PNB Management in Ministries/State Institutions.

The following are some suggestions that researchers can convey as follows: Ministries/State Institutions that manage PNB funds (Operational Officers) including work units under them must pay attention to several matters such as: (a) So that leaders in Ministries/State Institutions provide an understanding of the importance of the use of information technology (SIMPONI) and its benefits to PNB Management Officials that SIMPONI can increase effective and efficient performance in managing PNB; (b) So that leaders in Ministries/State Institutions provide awards and sanctions (reward and punishment) to PNB Management Officials for their performance in implementing PNB management; (c) So that leaders in Ministries/State Institutions optimize the role and authority of the Inspectorate in supervision and periodically carry out supervisory functions over the management of PNB; (d) So that leaders in Ministries/State Agencies carry out improvements to a reliable Government Internal Control System (SPIP) so that the implementation of PNB management can be monitored regularly and in accordance with predetermined plans.

For the Ministry of Finance (Financial Officer) as the fiscal manager who has authority over regulations and responsibility for state revenues, especially PNB revenues, to improve and pay attention to several things such as: (a) Improving and perfecting Standard Operating Procedures (SOP) or business processes starting from planning, preparation, depositing, reporting and accountability related to the implementation of PNB management; (b) Providing understanding and knowledge to PNB Management Agencies that PNB has an important role and makes a big contribution to state revenues; (c) Carrying out socialization

and improvement of the SIMPONI application; (d) Monitoring, evaluating and supervising the implementation of PNBP management in collaboration with APIP, BPK and BPKP; (e) Coordinate with the PNBP Management Agency on any issues that are still obstacles in the implementation of PNBP management; (f) Providing PNBP management training programs with classical and virtual (online)/e-learning models in collaboration with the Education and Training Agency in each Ministry/State Institution; (g) Monitoring and evaluating the realization of PNBP targets, use of PNBP funds, management of PNBP receivables, follow-up/completion of PNBP monitoring and audit results, fulfillment of services by PNBP Management Agencies.

References

- M. (2015). Analisis Sistem PNBP untuk Meningkatkan Efektifitas Kinerja pada KPPN Surabaya. *Jurnal Ilmu & Riset Akuntansi*, 1–16.
- Angraini, M., Mattulada, A., & Yusnita, N. (2018). Pengelolaan Penerimaan Negara Bukan Pajak: Suatu Tinjauan Evaluatif (Studi pada Satuan Kerja Kantor Pertanahan Kabupaten Parigi Moutong). *Magister Manajemen*, 23–34.
- Armereo, C.,Dkk. (2020). *Manajemen Keuangan*. Nusa Litera Inspirasi
- Atmadja, P. S. (2017). *Keuangan Publik dalam Perspektif Hukum* (3rd ed.). Rajawali Pers.
- Badan Pemeriksan Keuangan. (2021). Laporan Hasil Pemeriksaan atas Laporan Keuangan Pemerintah Pusat Tahun 2020. Badan Pemeriksa Keuangan (BPK).
- Chandra, W.R. (2014). *Hukum Keuangan Negara*. Edisi Ke 4. Grasindo. Jakarta
- Chindima N, Ozuomba. 2016. Effective Internal Audit as a Tool for Improving Institutional Governace and Accountability in the Public Sector. *Pelagia Reasearch Library*. 7(4), 1-10
- Dinarjito, A. (2017). Pengelolaan Penerimaan Negara Bukan Pajak : Study Kasus Kantor Pertanahan Wilayah Provinsi Daerah Istimewa Yogyakarta. *Jurnal Manajemen Keuangan Publik*, 1(1), 57–69.
- Endarwati, O. (2018). Tata Kelola Penerimaan Negara Bukan Pajak Diperkuat. <https://ekbis.sindonews.com/berita/1325615/33/tata-kelola-penerimaan-negara-bukan-pajak-diperkuat>.
- Francis Pol. C Lim. (2013). Impact of Information Technology on Accounting System. *Journal of Multimedia Service Convergent with Art, Humanities, and Sociology*. 3 (2), 93-106.
- Febrianita Hadis, Dkk. (2022). Pengaruh Pemanfaatan Teknologi Informasi, Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan. *Jurnal Akuntansi dan Manajemen*,17(2), 106-120.
- Gay, Grant and Roger Simnet (2015). *Auditing & Assurance Service in Australia*, 6th Edition. McGrawhill
- Ghozali,I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Universitas Diponegoro. Semarang.
- Guritno, M. (2012). *Ekonomi Publik*. Edisi ke 3. Cetakan ke 15. BPFE. Yogyakarta
- Hadiyanto. (2022). *Hukum Keuangan Negara di Indonesia dalam Teori dan Praktek*. Rajawali Pers. Jakarta
- Halim, A. (2016). *Analisis Laporan Keuangan Daerah*. UPP STIM YKPN.
- Kementrian Keuangan. 2021. Peraturan Menteri Keuangan Republik Indonesia Nomor 155/PMK.02/2021 Tentang Tata Cara Pengelolaan Penerimaan Negara Bukan Pajak. Jakarta

- Kementrian Keuangan. 2022. Peraturan Menteri Keuangan Republik Indonesia Nomor 12/PMK.02/2022 Tentang Pedoman Umum Pemeriksaan Penerimaan Negara Bukan Pajak. Jakarta
- Kementerian Keuangan RI. (2023). Single Source Database PNBPN. Kementerian Keuangan. <https://ssdpnbp.kemenkeu.go.id/pelaporan/getLapTR>
- Kurniasih, D. A. (2016). Pembaharuan Pengelolaan Penerimaan Negara Bukan Pajak. *Rechtsvinding*, 257–275.
- Kusuma, R. E. J. (2021). Analisis Faktor-Faktor Yang Memengaruhi Kualitas Pengelolaan Penerimaan Negara Bukan Pajak Basis Layanan Pada Kementerian/Lembaga. *Jurnal Good Governance*, 17(2), 179–201.
- Mardiasmo. (2015). Akuntansi Sektor Publik. Andi Offset. Yogyakarta.
- Muladi dan Barda Arif Nawawi. 1992. Teori dan Kebijakan Pidana. Alumni Bandung.
- Melissa, C. (2019). Pengaruh Pengawasan Terhadap Efektivitas Penerimaan Pajak Bumi dan Bangunan pada Badan Pendapatan Daerah Kota Bandung Tahun 2017. UIN Sunan Gunung Djati. Bandung.
- Noor, H. F. (2015). Ekonomi Publik (2nd ed.). Perpustakaan Nasional R.I.
- Nursanti, Masdar, M., & Nur, A. (2019). Efektivitas dan Pengelolaan Penerimaan Negara Bukan Pajak. *Ilmu Ekonomi*, 99–109.
- Patricia, W., & Pamungkas, B. (2020). Analisis Pengelolaan Piutang Penerimaan Negara Bukan Pajak (Pnbp). *Jurnal Ilmu Manajemen Dan Bisnis*, 11(1), 1–10.
- Pemerintah Indonesia. 1997. Undang-Undang Republik Indonesia Nomor 20 Tahun 1997 Tentang Penerimaan Negara Bukan Pajak. Lembaran Negara R.I Tahun 1997 Nomor 43, Tambahan Lembaran R.I Nomor 3687. Sekretariat Negara. Jakarta
- Pemerintah Indonesia. 1999. Undang-Undang Dasar Republik Indonesia Tahun 1945 Amandemen Ke 3 Pasal 23A. MPR RI . Jakarta
- Pemerintah Indonesia. 2003. Undang-Undang Republik Indonesia Nomor 17 Tahun 2003 Tentang Keuangan Negara. Lembaran Negara R.I Tahun 2003 Nomor 47, Tambahan Lembaran R.I Nomor 4286. Sekretariat Negara. Jakarta
- Pemerintah Indonesia. 2004. Undang-Undang Republik Indonesia Nomor 01 Tahun 2004 Tentang Perbendaharaan Negara. Lembaran Negara R.I Tahun 2004 Nomor 05, Tambahan Lembaran R.I Nomor 4355. Sekretariat Negara. Jakarta
- Pemerintah Indonesia. 2004. Undang-Undang Republik Indonesia Nomor 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara. Lembaran Negara R.I Tahun 2004 Nomor 66, Tambahan Lembaran R.I Nomor 4400. Sekretariat Negara. Jakarta
- Pemerintah Indonesia. 2005. Peraturan Pemerintah Republik Indonesia Nomor 56 Tahun 2005 Tentang Sistem Informasi Keuangan. Lembaran Negara R.I Tahun 2005 Nomor 138, Tambahan Lembaran R.I Nomor 4576. Sekretariat Negara. Jakarta
- Pemerintah Indonesia. 2018. Undang-Undang Republik Indonesia Nomor 09 Tahun 2018 Tentang Penerimaan Negara Bukan Pajak. Lembaran Negara R.I Tahun 2018 Nomor 147, Tambahan Lembaran R.I Nomor 6245. Sekretariat Negara. Jakarta
- Pemerintah Indonesia. 2020. Peraturan Pemerintah Republik Indonesia Nomor 58 Tahun 2020 Tentang Pengelolaan Penerimaan Negara Bukan Pajak. Lembaran Negara R.I Tahun 2018 Nomor 230, Tambahan Lembaran R.I Nomor 6563. Jakarta
- Pemerintah Indonesia. 2021. Peraturan Pemerintah Republik Indonesia Nomor 01 Tahun 2021 Tentang Tata Cara Pemeriksaan Penerimaan Negara Bukan Pajak. Lembaran Negara R.I Tahun 2021 Nomor 1. Jakarta
- Purba.,Dkk. (2021). The Effect Of Cash Turnover and Accounts Receivable Turnover on Return on Assets. Indonesian College of Economics. STEI. Jakarta

- Raharjo, E. (2007). Teori Agensi dan Teori Stewardship dalam Perspektif Akuntansi. *Jurnal Akuntansi*, Volume 2. No 1. 37-46.
- Reinamah, C. M. (2022). Analisis Efektivitas dan Kontribusi Penerimaan Negara Bukan Pajak (PNBP) pada Lembaga Kepolisian (Direktorat Lalu Lintas Polda NTT) Sebelum Pandemi dan pada Masa Pandemi. *Jurnal Akuntansi , Keuangan Dan Audit*, 21–25.
- Ridwan dan Nawir. (2021). *Buku Ekonomi Publik*. Cetakan ke 1. Pustaka Pelajar. Yogyakarta.
- Rusdi, D. R. (2021). Peranan Penerimaan Negara Bukan Pajak dalam Pendapatan dan Belanja Negara. *JISIP (Jurnal Ilmu Sosial Dan Pendidikan)*, 5(1).
- Sholichin, Latif. (2022). Kebijakan Pengaturan Pengelolaan Piutang PNBP pada Kementrian/Lembaga. Direktorat Jenderal Anggaran. Diakses 25 Oktober 2023. <https://anggaran.kemenkeu.go.id/in/post/kebijaka-pengaturan-pengelolaan-piutang-pnbp-pada-kementrianlembaga>
- Sucik Puji Utami, St. Siaila, & Joko Rizkie Widokarti. (2021). Analisis Faktor-Faktor Yang Memengaruhi Capaian Realisasi Penerimaan Negara Bukan Pajak Pada Bandar Udara Karel Sadsuitubun Langgur. *Coopetition : Jurnal Ilmiah Manajemen*, 12(2), 245–252.
- Sugiyono. (2021). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta. Bandung.
- Suparmoko. M. (2016). *Keuangan Negara dalam Teori dan Praktek*. BPFE. Yogyakarta.
- Tim KPPN Singaraja. (2020). Kajian Singkat tentang Potensi Penerimaan Negara Bukan Pajak di Wilayah Singaraja. Dirjen Perbendaharaan. <https://djpb.kemenkeu.go.id/kppn/singaraja/id/datapublikasi/artikel/2960-kajian-singkat-tentang-potensi-penerimaan-negara-bukan-pajak-pada-satker-di-wilayah-pembayaran-kppn-singaraja.html>
- Zailani, M., Bahmid, & Siregar, E. S. (2020). Tinjauan Yuridis Terhadap Penerimaan Negara Bukan Pajak Dalam Undang-Undang Nomor 9 Tahun 2018 Tentang Penerimaan Negara Bukan Pajak. *Jurnal Pionir LPPM Universitas Asahan*, 19–24.