

Non-Tax State Revenue (PNBP) In Research Institute For Inland Fisheries And Extension (BRPPUPP)

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Abstract

This study aims to analyze Non-Tax State Revenue (PNBP) at Research Institute For Inland Fisheries And Extension (BRPPUPP) Tax in terms of recording accuracy, management compliance, and effectiveness. then analyzed using descriptive qualitative analysis method. The results of this study indicate that the percentage of PNBP for Research Institute For Inland Fisheries And Extension in 2019 the realization of PNBP receipts does not reach the target which shows that the performance of achieving the target is 89.5%, while the amount of revenue in 2020 illustrates the effectiveness of the PNBP policy exceeding the target of 198.9 %.

Keywords: PNBP, BRPPUPP

Abstrak

Penelitian ini bertujuan untuk menganalisa Penerimaan Negara Bukan Pajak (PNBP) di Balai Riset Perikanan Perairan Umum dan Penyuluhan Perikanan (BRPPUPP) Pajak yang ditinjau dari sisi keakuratan pencatatan, kepatuhan pengelolaan, serta tingkat keefektifan. kemudian dianalisis dengan menggunakan Metode analisis deskriptif kualitatif. Hasil penelitian ini menunjukan bahwa persentase PNBP untuk di Balai Riset Perikanan Perairan Umum dan Penyuluhan Perikanan di tahun 2019 realisasi penerimaan PNBP tidak mencapai target yang menunjukkan bahwa kinerja pencapaian target sebesar 89.5%, Sedangkan jumlah penerimaan pada tahun 2020 menggambarkan keefektifan kebijakan PNBP melebihi target sebesar 198.9%.

Kata kunci: PNBP, BRPPUPP

1. Introduction

For the sake of achieving general welfare and educating the nation's life as stated in paragraph 4 of the opening of the 1945 Constitution, the government needs to have a work plan that is calculated with finances that is systematically prepared, which includes a revenue plan and an expenditure plan for one fiscal year that functions to manage an effective government in achieving its objectives. (Rima P.A Walelang, et al, 2017). Collections carried out by a country in addition to being a source of domestic revenue also have a role in the function of allocation, distribution, and stabilization functions. As it is known that the largest state revenue comes from taxes, but in addition to tax revenues there are also non-tax revenues, this revenue is called Non-Tax State Revenue (PNBP). Non-Tax State Revenue (PNBP) is a levy paid by individuals or entities by obtaining direct or indirect benefits for services or utilization of resources and rights obtained by the state, based on laws and regulations, which become Central Government revenues outside of tax revenues. and grants and managed in the mechanism of the state budget of revenues and expenditures.

Non-Tax State Revenue (PNBP) is a source of income that has a significant contribution to the State Budget (APBN). This is as stated in the explanation of the financial statements for the 2020 draft APBN, it is known that the contribution of PNBP in the APBN has increased in the last 5 years from 255.6 trillion in 2015 to 405 trillion in 2019 with an average growth of 16.2 in state revenue. %. (Sucik Puji Utami, et al. 2021). Non-Tax State Revenue (PNBP) is currently one of the most important sources of state revenue in addition to tax revenues. This is because for several years tax revenues tend to not reach the target. (Great Dinarjito, 2017). As a source of state revenue, the management of PNBP is recognized as having several problems and weaknesses in its management.

To optimize PNBP to support national development, the government has enacted a law that regulates Non-Tax State Revenue, namely the Law of the Republic of Indonesia Number 20 of 1997, (UUD-RI, No. 20, 1997). This law contains concerning Non-Tax State Revenue while the type and deposit of Non-Tax State Revenue (PNBP) is regulated in Government Regulation of the Republic of Indonesia Number 22 of 1997 considering that there is a need for a regulation on the deposit of Non-Tax State Revenue to the state treasury to comply with the objectives of Law Number 20 1997, (PP-RI, No. 22, 2014). In line with increasing national development in all fields, there are many forms of state revenue apart from tax revenues. As the implementation of the provisions regarding the determination of Types and Tariffs on Types of Non-Tax State Revenues Applicable at the Ministry of Maritime Affairs and Fisheries. Tariffs on Types of Non-Tax State Revenues In Law Number 20 of 1997 concerning Non-Tax State Revenues, the government stipulates Government Regulations concerning Types and Tariffs of Non-Tax State Revenues that apply to the Ministry of Maritime Affairs and Fisheries by stipulating Government Regulation of the Republic of Indonesia Number 85 2021 concerning Types and Tariffs of Non-Tax State Revenues applicable to the Ministry of Maritime Affairs and Fisheries, (PP-RI, No. 85, 2021).

Non-Tax State Revenue (PNBP) In the context of state finances, Non-Tax State Revenue (PNBP) has an equal position with tax revenues. This can be seen from the posture of the State Revenue and Expenditure Budget (APBN) which positions these two sources of revenue as components of domestic revenue. Non-Tax State Revenue (PNBP) is a levy paid by individuals or entities by obtaining direct or indirect benefits for services or utilization of resources and rights obtained by the state, based on laws and regulations, which become Central Government revenues outside of tax revenues. and grants and managed in the mechanism of the state budget of revenues and expenditures.

In an article written by Nursanti (2019), the level of effectiveness of the management of Non-Tax State Revenue at the Makassar City Land Office for the 2015 – 2018 period as a whole fluctuated. This can be seen in 2016 (69.98%) and 2017 (73.62%) included in the effective category, while 2015 (51.62%) and 2018 (49.38) were in the ineffective category. (<54%). The level of effectiveness in that year still requires improvement in all aspects, both from system services, facilities and infrastructure, adequate human resources, budget planning, implementation and evaluation. Likewise when referring to the article sri agustini (2019) Management of PNBP at BATAN in 2017 there were 2 work units with revenues exceeding the target. The total revenue realization is above 90%. Compared to 2016, the realization of revenue decreased by around 12.03%. In terms of usage, PSTBM has realized the use of PNBP of 99.64%, and the smallest largest is PTBGN with a realization of 5.88%. The realization of the use of PNBP at BATAN in 2017 was 78.72%, a decrease compared to 2016 with the realization of the use of 85.99%.

The Center for Research Institute For Inland Fisheries And Extension (BRPPUPP) is the Technical Implementation Unit of the Ministry of Marine Affairs and Fisheries in the field of inland public water fisheries research and fishery counseling, which is under and responsible to the head of the agency that handles marine and fishery research and resource development marine and fishery people, where one of their duties is to manage non-tax state revenues from the marine and fishery sector. The sources of PNBP for Research Institute For Inland Fisheries And Extension are currently Technological Engineering Products, Sales of Biotic and By-products of Research and Development Activities, Sales of By-products of Research Activities, Sampling Fish, Revenue from the Implementation of Research Services, Sample Analyst Services, Quality Measurement Water.

In 2019 the target of Non-Tax State Revenue from Research Institute For Inland Fisheries And Extension is Rp. 17,190,000 (Seventeen Million One Hundred Ninety Thousand Rupiah) with a realization of Rp. 15.,390,798 (Fifteen Million Three Hundred Ninety Thousand Seven Hundred Ninety Six Rupiah). For 2020, the target of Non-Tax State Revenue from Research Institute For Inland Fisheries And Extension is Rp. 23,825,000 (Twenty Three Million Eight Hundred Twenty-Five

Thousand Rupiah) with the realization of Rp. 47.390.586 (forty seven million three hundred ninety thousand five hundred and eighty six rupiah).

2. Literature Review

2.1 Forms of Non-Tax State Revenue

In line with the increase in national development in all fields, there are many forms of state revenue apart from tax revenues. Law Number 20 of 1997 concerning Non-Tax State Revenues article 2 paragraph (1) classifies Non-Tax State Revenues as follows:

1. Revenue originating from the management of government funds;
2. Revenue from the use of natural resources;
3. Revenues from the management of separated State assets;
4. Receipts from services carried out by the government;
5. Acceptance based on court decisions and those originating from the imposition of administrative fines
6. Receipts in the form of grants which are the right of the government;
7. Other receipts are regulated in a separate law. Further arrangements, except for the types of Non-Tax State Revenues stipulated by law, the types of Non-Tax State Revenues included in the group as described above, shall be stipulated by government regulations. This means that apart from the types of Non-Tax State Revenue described above, it is possible to have other Non-Tax State Revenues through the Act.

2.2 Components of Non-Tax State Revenue

The components of Non-Tax State Revenue according to Law Number 20 of 1997 are

1. Receipt of Natural Resources
 - a. Petroleum, the factors that are taken into account are:
 - 1) The price of crude oil in US dollars per barrel
 - 2) Production of crude oil including condensate
 - 3) Rupiah exchange rate against Dollar
 - 4) The tax component is not taken into account in the receipt of natural resources from petroleum but is calculated as PPh
 2. Natural Gas, the factors that are taken into account are:
 - a. Export volume and price of LNG and PPG
 - b. The tax component is not taken into account in the receipt of natural gas resources but is calculated as income tax revenue
 3. General Mining, the factors that are taken into account are:
 - a. The investment climate in general mining
 - b. Variations in the area of mining concession areas that are required to pay a fixed fee (land rent) and variations in the level of mineral/excavated material production that are required to pay royalties
 - c. Royalty rates that vary from the lowest to the highest in US dollars per tonne as well as land rents that take into account market prices
 - d. Only takes into account the share of central government revenues
 4. Forestry, the factors that are taken into account are:
 - a. Variations in the area of forest concessions, variations in the level of production of forest products, and groups of types of forest products
 - b. Variations in rates are adjusted to the types and groups of forest resource products as well as the status and location of HPHs and generally accepted rates per cubic meter
 - c. Only takes into account the share of central government revenues
 5. Fisheries, the factors that are taken into account are:
 - a. Number of PMA and PMDN operating in Indonesian sea areas
 - b. Fishery production results, and variations in licensing rates for fishery business
 - c. Only take into account the share of central government revenues.

2.3 Principles of Collecting State Revenue.

Non-Tax State Revenue (PNBP) includes state revenue collection which has rules, principles, and conditions to guide state administrators in collecting such revenues. According to Fredy Haris, 2011 states that the principle of collecting state revenues is:

1. The principle of equality or justice, meaning that acceptance is equalized or adjusted to the provisions of applicable state regulations.
2. The principle of certainty, meaning that the collection should be firm, clear, and certain for everyone who is obliged to be paid.
3. The principle of compatibility or feasibility, meaning that the amount that must be deposited is following the statutory rate.
4. Economic principles, meaning that the cost of collection is minimal than the revenue earned.

3. Research Methodology

3.1 Types of research

The types of data used in this study are quantitative data and qualitative data. While the sources used are primary data and secondary data (Soejono and Abdurrahman, 2011). Primary data, namely data obtained from the object of research directly, namely Research Institute For Inland Fisheries And Extension (BRPPUPP), for example, the results of interviews, which require further processing and development for certain purposes as needed. Secondary Data, namely data sourced from the agency as the object of research that has been processed and documented in the agency. The data related to this research is the history of the institution, the structure of the institution, and the report of Non-Tax State Revenue at Research Institute For Inland Fisheries And Extension (BRPPUPP).

3.2 Data Collection Method

Data Collection Method Data collection method is carried out by:

1. Interview technique, namely data collection techniques by way of questions and answers with the authorities or other parties related to the object under study.
2. Library techniques, namely data collection techniques by reading and studying the literature and reports related to research (Hadi Sutrisno, 2013)

3.3 Population and Sample

According to Sugiyono (2019:126) population is a generalization area consisting of objects/subjects that have certain quantities and characteristics determined by researchers to be studied and then drawn conclusions. This population determination is based on the fact that the management aspect of Non-Tax State Revenue is at Research Institute For Inland Fisheries And Extension (BRPPUPP). In this study, the sample is the manager of Non-Tax State Revenue at Research Institute For Inland Fisheries And Extension (BRPPUPP) from 2018 to 2020. The respondents in question include:

1. Head of the Center for Research Institute For Inland Fisheries And Extension (BRPPUPP).
2. Treasurer for 2019
3. Receipt treasurer for 2020-2021
4. Sub-coordinator of an administrative group

3.4 Data Analyst Method

Data analysis of this research was done by a descriptive method. Qualitative descriptive analysis is a technique that describes and presents the meaning of the collected data by paying attention and recording as many aspects of the situation as a possible understudy at that time, so as to obtain a general and comprehensive picture of the actual situation (Uma Sekaran, 2011). The data obtained from the results of research in the field are collected, classified, and processed, and analyzed so as to produce complete information for problem-solving. The level of effectiveness of the PNBP policy can be calculated by comparing the realization and target of PNBP, while the formula used in the study is as follows (Priyono, 2008):

$$\text{Effectiveness} = \frac{\text{Revenue Actual}}{\text{Revenue Target}} \times 100\%$$

4. Results and Discussion

From year to year, the government continues to strive to develop and provide the best service to the community with various policy transformations for the welfare of the Indonesian people. The main challenge in development in Indonesia today is finding a relatively cheap and sustainable source of development financing. To support these efforts, a sufficient budget is needed to meet the needs of the state. PNBP is a source of state revenue that is no less important than the other two sources of income, namely taxes and grants. In Government Regulation Number 58 of 2020, it is stated that the management of PNBP includes planning, implementation, accountability, and supervision. PNBP management carried out by the Minister of Finance as the fiscal manager and head of the PNBP management agency, has the aim of improving service, accountability, and optimizing state revenues from PNBP.

The procedures for receiving and depositing PNBP are carried out through the following stages:

- a. The direct supervisor of the Beneficiary Treasurer receives the contract/agreement document from the PNBP management unit (Service Center, Education, and Training Center, Archive Service Center), SK Determination of TP/TGR.
- b. Beneficiary Treasurer receives cash deposit/transfer from PNBP management unit;
- c. The Beneficiary Treasurer shall make a receipt as proof of receipt of the deposit from the PNBP management unit;
- d. Treasurer receiving proof of deposit using the SSBP form following the income budget item (MAP);
- e. Beneficiary Treasurer deposits into the State treasury through the Bank/Post Office and Current Account;
- f. SSBP which is deposited and approved by the stamp of the Bank/Post Office and Current Account is entered into the daily receipt/disbursement transaction book and copied in 3 copies to be legalized by the KPPN;
- g. Receiving Treasurer shall make an accountability report for PNBP Revenue to the direct supervisor of the receiving treasurer for authorization;
- h. Administer PNBP files and save them into PNBP document files. The time required to complete these activities is 1 (one) day for cash deposits, 1 week for contractual deposits.

The effectiveness of PNBP internal control can be achieved if within the organization the components of PNBP internal control are implemented adequately and the objectives of PNBP internal control are achieved. The following is a set of procedures that mutually support the establishment of an effective PNBP internal control at the Directorate General of Mineral and Coal:

a. Adequate control environment

At the Directorate General of Mineral and Coal, the control environment provides a controlled atmosphere in every activity carried out by the Directorate General of Mineral and Coal, in this case, the function is very supportive to be able to carry out the effectiveness of PNBP internal control. It can be seen with the following functions:

- 1) Integrity and ethical values that provide a set of written rules and procedures that must be obeyed and implemented by every employee.
- 2) Commitment to competence, where every task and work that is part of the Directorate General of Mineral and Coal program is carried out by competent and expert people in their fields.
- 3) The Directorate General of Mineral and Coal has a vision that is described in the mission of the Directorate General of Mineral and Coal. This shows the philosophy and operating style of management so that every employee in carrying out their duties is guided by the vision and mission.

- b. An organizational structure that clearly shows the line of command, line of communication, and function of the position so that each activity is carried out in a structured manner accompanied by the delegation of authority and responsibility that is broken down into the main tasks and functions.
- c. Proper Authorization Procedure
 At the Directorate General of Mineral and Coal, there has been authorization in the form of authority and responsibility that are directly related vertically between subordinates and superiors.
- d. Information and Communication
 Information and communication determine the effectiveness of internal control. At the Directorate General of Mineral and Coal, every information has been well communicated, it can be seen by the achievement of the following functions:
 - 1) Sufficient documents that have complete information needed in the PNBPN collection process
 - 2) Adequate recording system that can provide the information needed at the time of calculation, determination, bookkeeping, and the due date for payment of contributions.
- e. Classification of each transaction based on the type of PNBPN
 Monitoring carried out by the Sub-Directorate of State Revenue within the Directorate General of Mineral and Coal on the implementation of PNBPN collection to reduce the occurrence of irregularities.
- f. Physical Monitoring
 Supervision is carried out by storing files in a special place to store archives, using computer programs to keep lists and important files.
- g. Achieving the effectiveness and efficiency of the company's operations
 With effective internal control, PNBPN activities can be carried out effectively and efficiently.
- h. Financial Reporting Reliability
 Internal control within an organization is intended to ensure the reliability of the financial reporting presented. With effective internal control, the Directorate General of Mineral and Coal can provide correct financial reports following the circumstances and can be accounted for.
- i. Compliance with applicable laws and regulations
 Determination of fixed fees and royalties of the Directorate General of Mineral and Coal is guided by government regulation no. 9 of 2012 concerning types and rates of PNBPN. With effective internal control, non-tax state revenues can comply with applicable laws and regulations.

In 2019 the target of Non-Tax State Revenue from Research Institute For Inland Fisheries And Extension is Rp. 17,190,000 (Seventeen Million One Hundred Ninety Thousand Rupiah) with a realization of Rp. 15.390.798 (Fifteen Million Three Hundred Ninety Thousand Seven Hundred Ninety Six Rupiah), or 89.5%. For 2020, the target of Non-Tax State Revenue from Research Institute For Inland Fisheries And Extension is Rp. 23,825,000 (Twenty Three Million Eight Hundred Twenty-Five Thousand Rupiah) with the realization of Rp. Rp. 47.390.586 (forty seven million three hundred ninety thousand five hundred and eighty six rupiah). or 198.9%. The amount of revenue describes the effectiveness of the PNBPN policy through a comparison of revenue realization and revenue target. In 2019 the PNBPN revenue did not reach the target which indicates that the target achievement was not met, while in 2020 the achievement of the PNBPN target experienced a significant increase.

The percentage comparison between realized revenue and potential PNBPN revenue at Research Institute For Inland Fisheries And Extension in 2019 and 2010. To see the level of effectiveness of PNBPN policy implementation in BRPPUPP, the following table is as follows:

$$\begin{aligned} \text{Effectiveness (2019)} &= \frac{\text{Rp. 15.390.796}}{\text{Rp. 17.190.000}} \times 100\% \\ &= 89.5\% \end{aligned}$$

$$\begin{aligned}\text{Effectiveness}(2020) &= \frac{\text{Rp. } 47.390.586}{\text{Rp. } 23.825.000} \times 100\% \\ &= 198.9 \%\end{aligned}$$

Based on the table above, we can see that the percentage of PNBP in BRPPUPP in 2019 the realization of PNBP receipts did not reach the target which showed an achievement performance of 89.5%, this factor was due to a decrease in the realization of Non-Tax State Revenue, the decrease in effectiveness was due to the impact of the Covid-19 Pandemic., which causes restrictions on the activities of organizing research services, selling biotics and by-products of research activities, sample analysis services, and measuring water quality. However, in 2020 there was a significant increase to 198.9%, which showed a good level of effectiveness from the previous year. This result was also confirmed by the BRPPUPP PNBP treasurer obtained from the results of interviews conducted by researchers, he stated that:

The decline in Non-Tax State Revenue at Research Institute For Inland Fisheries And Extension in 2019 was due to the early impact of the Covid-19 Pandemic, which led to restrictions on the activities of organizing research services, selling biotics and by-products of research activities, sample analysis services, measurement Water quality. Entering in 2020 Non-Tax State Revenue at Research Institute For Inland Fisheries And Extension exceeds the target due to the activities of organizing research services, selling biotics and by-products of research activities, sample analysis services, measuring water quality back to normal”.

5. Conclusion

Based on the data analysis, the conclusion that can be drawn from this study is that the amount of revenue describes the effectiveness of the PNBP policy through a comparison of revenue realization and revenue targets. In 2019 the realization of PNBP receipts did not reach the target which showed that the performance of achieving the target was 89.5%, this factor was due to a decrease in the realization of Non-Tax State Revenue, the decrease in effectiveness was due to the impact of the Covid-19 Pandemic, which caused restrictions on the activities of the Implementation of Research Services, Sales of biotics and by-products of research activities, sample analysis services, water quality measurement. However, the number of revenues in 2020 illustrates the effectiveness of the PNBP policy exceeding the target of 198.9%.

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