

Management of Non-Tax State Revenue from the Utilization of State Property

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ABSTRACT

This study examines the management of Non-Tax State Revenue from State Property Utilization at the Bengkulu State Wealth and Auction Service Office. It employs descriptive qualitative research methods, utilizing observation, interviews, and documentation for data collection. Analysis involves data collection, reduction, presentation, and conclusion drawing. The research is guided by Minister of Finance Regulation Number 155/PMK.02/2021 and Management Theory by Robbins and Coulter, and Henry Fayol. Findings reveal that in planning, the office follows PNBPN targets set by the Central Office, employing strategies aligned with PMK Number 115 of 2021 to optimize State Property Utilization while adapting to regulatory changes. Implementation involves generating PNBPN from rent, with determination and payment processes streamlined through coordination and application of PMK No. 115 of 2021. Accountability measures include financial reporting to KPPN and administrative reporting to KPKNL, ensuring transparency in utilization agreement decrees and payment proofs as performance indicators. Regarding supervision, KPKNL focuses on increasing awareness and oversight of State Property Utilization through wasdal regulation, addressing challenges, and conducting annual evaluations aligned with Key Performance Indicators (KPIs).

INTRODUCTION

The country's ability to fund development programs relies on utilizing all resources to meet national development goals. The government finances development through various sources such as income, debt, and wealth, managed through the State Budget (APBN). This budget regulates state revenues and expenditures to support government activities, enhance economic stability, and achieve development objectives. State revenue comprises Tax Revenue, Non-Tax State Revenue (PNBP), and Grants. PNBP, a centralized revenue source, primarily stems from state asset management and natural resource utilization. Local governments lack the authority to collect PNBP to prevent overlap with their levies. Despite taxes being the primary revenue source, PNBP plays a crucial role in state revenue, especially for ministries and institutions unable to meet taxation targets. Over recent years, PNBP's contribution to state revenue has steadily increased. Data from 2020 to 2022 indicates the target and realization of PNBP contributing to state revenue.

Table 1. Non-Tax State Revenue Realization Data Fiscal Year 2020 - 2022 in Indonesia



Source: Ministry of Finance, September 2023

It can be observed from the table above that from 2020 to 2022, PNBP experienced growth in its contribution to the state revenue sector. In 2020, the PNBP target of 297.7 increased by 17.3% to 343.8. Then, in 2021, the PNBP target of 298.2 surged by 51.6% from the previous target of 458.4. Finally, in 2022, the government set a target of 481.6, and the realization reached 510.9, marking an increase of 28.3% from the target.

According to Law Number 9 of 2018 in Indonesia, Non-Tax State Revenue (PNBP) comprises levies paid by individuals or entities benefiting directly or indirectly from services or resource utilization provided by the state. PNBP falls within the APBN framework and constitutes central government revenue, excluding taxes and grants. It encompasses various activities related to state revenue, with criteria including government duties, APBN fund utilization, state asset management, and legal stipulations. PNBP objects cover

six categories: natural resource utilization, services, state asset management, state property management, fund management, and other state rights. Non-Tax State Revenue includes revenue derived from various sources such as the utilization of natural resources, services, state asset management, funds management, and other state rights. One significant contributor to this revenue in Indonesia is the management of State-Owned Goods (BMN), particularly in the area of BMN utilization, which has not been fully optimized by Ministries/Institutions (K/L). BMN management is crucial for enhancing societal welfare and fostering economic growth.

Government Regulation Number 28 of 2020 emphasizes the need for optimal management of State/Regional Property, which is increasingly complex. The regulation outlines principles such as functional management, legal certainty, transparency, efficiency, accountability, and value certainty. BMN management under this regulation involves 11 cycles, including planning, procurement, utilization, safeguarding, maintenance, assessment, transfer, destruction, deletion, administration, guidance, supervision, and control.

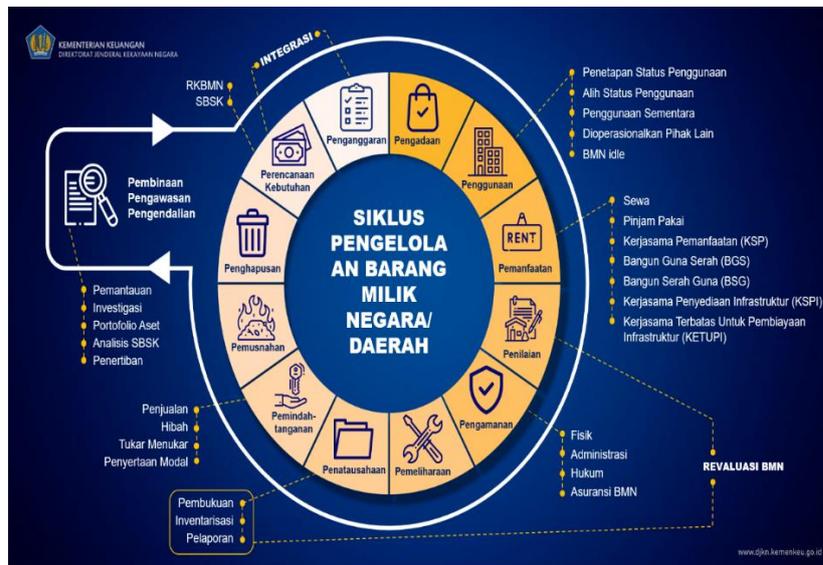


Figure 1. State Property Management Cycle

Source: Directorate General of State Assets, September 2023

In the management cycle of goods, the utilization of state property is a crucial aspect. As per Regulation Number 115/PMK.06/2020 by the Minister of Finance of Indonesia, utilization involves using state property not utilized for Ministries/Institutions' duties or optimizing it without altering ownership. The Ministry of Finance manages government assets through the Directorate General of State Assets (DJKN), with its vertical agency, the State Assets and Auction Service Office (KPKNL). KPKNL, governed by Regulation Number 170/PMK.01/2012, is responsible for various services related to state assets, including evaluation, utilization, security, maintenance, disposal, supervision, and coordination of administrative tasks within the Regional Office.

e utilization of State-Owned Goods in practice has not been fully maximized in the field, even though the benefits obtained from such utilization are significant, as mentioned earlier. One of the problems encountered in the field

is the numerous utilizations carried out by goods users or work units without going through the mechanisms established by the manager, in other words, utilization is done without permission from the goods manager. According to the prevailing regulations, the utilization of State-Owned Goods can only be carried out with permission from the manager. Considering the issues mentioned above, the author intends to examine and research the management of Non-Tax State Revenue obtained from the utilization of State-Owned Goods through a thesis entitled "Management of Non-Tax State Revenue from the Utilization of State-Owned Goods at the Office of State Asset and Auction Services (KPKNL) Bengkulu".

LITERATURE REVIEW

Management

Management comes from the word *managere* (Latin) which means to handle. Manager is formed from the words *manus* meaning hand and *agere* meaning to do. Manager translated into English to manage (verb) means to take care of, organize, carry out, manage. Management or in Indonesian written 'management' means the process of using resources effectively to achieve goals (Kamus Besar Bahasa Indonesia, 2022). In addition, the Merriem-Webster Dictionary quoted in Hilal Mahmud, et al (2021: 7) explains that management means 1) the act or art of managing: the conducting or supervising of something (such as a business); 2) judicious use of means to accomplish an end; 3) the collective body of those who manage or direct an enterprise. When referring to the management function, management means the act or art of conducting or supervising something or the judicious use of resources to achieve an end.

Non-Tax State Revenue

By the Regulation of the Minister of Finance of the Republic of Indonesia Number 225 / PMK. 05/2019, state revenue is money that enters the state treasury, and one of them is PNBPN. Non-Tax State Revenue, hereinafter abbreviated as PNBPN, is a levy paid by persons or entities by obtaining direct or indirect use of services and utilization of resources and rights obtained by the state originating from laws and regulations which become Central Government revenue in rupiah and/or foreign currency, excluding tax and grant revenues managed in the APBN mechanism. According to Law of the Republic of Indonesia Number 9 of 2018, states that: "PNBPN is a tax paid by individuals or entities by obtaining direct or indirect services or utilizing resources and rights obtained by the state, becoming central government revenue other than taxes and grants, and managed by the national revenue and expenditure budget mechanism."

Management of Non-Tax State Revenue

Management of Non-Tax State Revenue is the use of resources in the framework of governance which includes planning, implementation, accountability, and supervision activities to improve services, accountability, and optimization of state revenues derived from Non-Tax State Revenue. Based on Government Regulation Number 58 of 2020 concerning Management of

Non-Tax State Revenue, the management of Non-Tax State Revenue includes Planning, Implementation, Accountability, and Supervision. Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 155/PMK.02/2021 concerning Procedures for the Management of Non-Tax State Revenue, the arrangements for a series of non-tax state revenue management activities as outlined in the Ministerial Regulation are as follows:

- a. Planning of Non-Tax State Revenue that follows the cycle of preparing the State Budget;
- b. Implementation of Non-Tax State Revenue that considers the management of Non-Tax State Revenue management that is professional, transparent, and accountable, and provides legal certainty for the rights and obligations of Non-Tax State Revenue Management Agencies, Partners of Non-Tax State Revenue Management Agencies, and Payers.
- c. Accountability of Non-Tax State Revenue that provides an overview of the planning and implementation process of Non-Tax State Revenue;
- d. Monitoring and supervision of Non-Tax State Revenue which regulates the authority of the Government Internal Audit Apparatus and the Directorate General of Budget to improve the quality of planning, implementation, and accountability.

State Owned Goods

State Property also called state assets, according to Doli Siregar's Asset Management book (2020) is generally defined as goods or things that have economic, commercial, or exchange value owned by economic actors, agencies, or individuals. According to the Big Indonesian Dictionary, an asset is something that has an exchange value. By Government Regulation of the Republic of Indonesia Number 28 of 2020 concerning Management of State / Regional Property, it is stated that: "State Property is all goods purchased or obtained at the expense of the state budget or from other legal acquisitions. The acquisition in question is goods obtained as a result of grants, agreements/contracts, goods obtained following the provisions of laws and regulations or based on permanent legal force of court decisions." BMN has very diverse types and variations, both in terms of the purpose of its acquisition and the expected useful life. By PMK Number 181 of 2016 concerning BMN Administration, BMN as an asset is classified into BMN in the form of current assets, fixed assets, other assets, and BMN in the form of historical assets.

Utilization of State-Owned Goods

Minister of Finance Regulation of the Republic of Indonesia Number 115/PMK.06/2020 concerning the Utilization of State-Owned Goods states that utilization includes the use of state-owned goods (BMN) that are not used to perform the tasks and functions of various institutions, as well as optimizing BMN without changing its ownership status. This Ministerial Regulation governs the methods of using BMN by Goods Managers and Users. It regulates the executing parties, objectives, duration, state revenues from utilization, rental procedures, borrowing, utilization cooperation, infrastructure provision,

and limited cooperation in infrastructure financing, security, and maintenance. The principle is that utilization can be carried out as long as it does not disrupt the government's tasks and functions. When using BMN, the ownership status of the BMN will not change, and the interests of the state and the public must also be considered. Users are responsible for the costs associated with maintenance, security, and implementation related to the use of BMN. All state revenues generated through BMN are deposited into the state treasury's general account. The forms of Utilization of State-Owned Goods according to Minister of Finance Regulation of the Republic of Indonesia Number 115/PMK.06/2020 concerning the Utilization of State-Owned Goods are rental, borrowing, utilization cooperation, Build Operate Transfer (BOT)/Build Transfer Operate (BTO), Infrastructure Provision Cooperation, Limited Cooperation for Infrastructure Financing.

METHODOLOGY

This research is conducted to understand and analyze how the management of Non-Tax State Revenue from the Utilization of State-Owned Goods is carried out at the Office of State Asset and Auction Services (KPKNL) Bengkulu as an asset manager. The research approach used in this study is descriptive qualitative research. Therefore, the researcher gathers data through interviews, observations, and the collection of documents related to the research title. The aspects studied in this research are: 1. Planning, 2. Implementation, 3. Accountability, 4. Supervision. The research is conducted in the city of Bengkulu, specifically at the Office of State Asset and Auction Services (KPKNL) Bengkulu. The reason for choosing KPKNL Bengkulu as the research location is because this regional office serves the management of state assets or State-Owned Goods (BMN), namely the utilization of state-owned goods for the Bengkulu province area. The informants are selected based on the purposive sampling technique, totaling 6 informants. The data analysis technique used by Creswell's theory (Creswell, 2018) follows several stages: data collection, data reduction, data display, and drawing conclusions or verification.

RESULTS

The following are the results of research from data that researchers get in the field.

Planning

The first stage is planning, at this stage, researchers use the planning stages according to Robbins and Coulter. Based on the results of the analysis conducted by researchers, the planning stages put forward by Robbins and Coulter (2015) where the planning stages define goals, set strategies, and develop work plans. KPKNL, as the BMN management agency, does not set its own PNBPN targets. Targets are determined by the Central Office, and the Directorate General of State Assets, considering proposed estimates from subordinate KPKNL offices. These estimates are based on previous years' trends and societal purchasing power.

KPKNL Bengkulu adheres to utilization principles outlined in Minister of Finance Regulation Number 115 of 2021 to optimize PNBPN management. Strategies include offering discounts through PMK 115/2021 to third parties, periodic encouragement for BMN optimization within units through official correspondence, and regular socialization about unused BMN utilization. Efficient PNBPN management planning involves setting clear goals for PNBPN utilization, establishing the background and objectives of proposed PNBPN use for effective implementation, and reporting PNBPN utilization to the central level to ensure proper management. Currently, KPKNL's work plan aligns systematically with PNBPN targets. PNBPN targets coincide with utilization approval follow-up targets; lack of follow-up decreases KPKNL's performance. Although KPKNL cannot reject proposals meeting requirements, ensuring demand prevents defaults. Flexibility in adjusting plans and adapting to regulatory changes ensures effective PNBPN utilization.

Implementation

Based on the results of the analysis that the researchers conducted, the stages of implementation are based on Minister of Finance Regulation Number 155 / PMK.02 / 2021 concerning Procedures for Managing Non-Tax State Revenue, namely Determination of PNBPN, Calculation of PNBPN, and Payment and Deposit of PNBPN. PNBPN from the utilization of State-Owned Goods (BMN) contributes to PNBPN from BMN management. It covers all BMN utilized by respective units, focusing on unused or underutilized BMN. In Bengkulu, only leasing is practiced due to a lack of investors for other types of utilization. Determining PNBPN involves mapping unused BMN and coordinating with KPKNL to establish rental rates. Government appraisers assess PNBPN based on market, cost, or income approaches. Payments are typically made upfront or periodically, facilitated by the SIMAN application. Payments must precede the agreement date, directly to the state treasury, ensuring efficient and transparent transactions. There are no fines, thanks to timely payments facilitated by SIMAN, enhancing monitoring and accountability.

Accountability

Based on the results of the analysis that the researchers conducted, the stages of accountability based on the Minister of Finance Regulation Number 155 / PMK.02 / 2021 concerning Procedures for Managing Non-Tax State Revenue, namely PNBPN Reporting. Reporting PNBPN consists of financial and administrative aspects. Financially, payments are submitted to the KPPN, recording the amount and timing automatically. Meanwhile, from the administrative side, accountability reporting is done to KPKNL by reporting the issuance of utilization or lease agreements along with the amount of PNBPN to be paid. This report is carried out by the receiving treasurer in each unit through a special account.

Although units are not obligated to report PNBPN payments, KPKNL requests reports as part of the Key Performance Indicator (KPI). KPKNL requires evidence of state receipts, lease agreements, and lessee identities. After the approval of utilization or lease agreements, the follow-up is recorded in the wasdal menu on the SIMAN application by KPKNL. This accountability is inputted by units in SIMAN, demonstrating the accuracy of lease implementation. Financial information can be viewed in the omspan menu at the KPPN. The use of email and SIMAN version two facilitates reporting, although some units still encounter difficulties in its use.

Supervision

Based on the results of the analysis conducted by the researchers, the researcher's supervision stage collaborates this stage with the stages of supervision according to Henry Fayol, namely Setting Performance Standards, Comparing Results with Performance Standards, and Taking Corrective Action. Supervision of KPKNL's role as an asset manager in PNBPN management is not provided, but its oversight in BMN utilization is regulated by PMK 207 of 2021. This regulation ensures effective BMN management through wasdal, allowing insight into asset conditions, identifying underutilized assets, and assessing PNBPN loss potential. PMK 207 also facilitates analysis of BMN planning compliance and utilization approval, ensuring adherence to BMN management regulations. Although no standard performance supervision for PNBPN management from BMN utilization is set in KPKNL Bengkulu, its oversight role remains substantial as the sole government body authorized for BMN utilization management. Increased awareness of Wasdal's importance has led to improved reporting diligence, fostering BMN management orderliness and financial transparency. To address monitoring challenges, KPKNL Bengkulu reminds unit operators to improve compliance and coordinates with units to resolve SIMAN application usage issues. PNBPN management from BMN utilization is evaluated annually, aligning with its Key Performance Indicators, assessing proposals from the previous semester and the current year's first semester.

DISCUSSION

In this subsection, the researcher analyzes the data from the research conducted, specifically related to the Management of Non-Tax State Revenue

from the Utilization of State-Owned Goods. From the various pieces of information gathered, can be used to determine answers to the predetermined aspects based on the Minister of Finance Regulation Number 155/PMK.02/2021 Regarding the Procedure for Managing Non-Tax State Revenue, the theories used are Management Theory by Robbins and Coulter, and Henry Fayol. Based on these theories, after conducting field research, the researcher concludes their findings with the following matrix diagram:

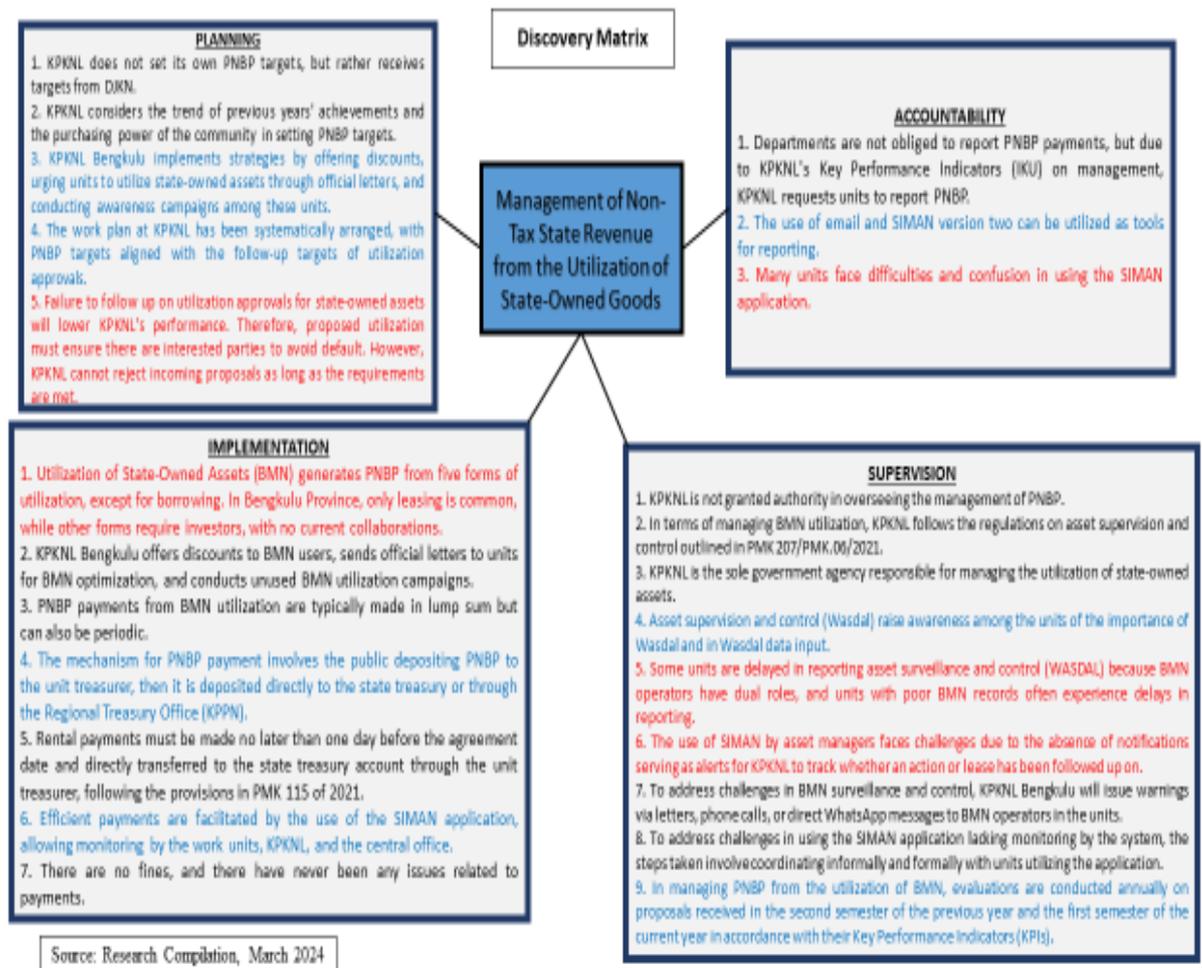


Figure 2. Discovery Matrix

The management of Non-Tax State Revenue (PNBP) from the utilization of state assets (BMN) is a crucial process in maintaining the financial stability of the state. In this context, the government allows other parties to use or utilize state assets such as land or facilities in exchange for PNBPN payments. This management process involves several important aspects. Firstly, the government must establish fair tariffs or fees for utilization that are commensurate with the value of such usage. Additionally, clear regulations and procedures are required to govern the utilization process of BMN, including technical requirements and licensing conditions that must be adhered to by stakeholders.

Furthermore, active monitoring of BMN utilization and the appropriate collection of PNBP are also integral parts of this management. An effective monitoring system helps ensure that BMN utilization complies with established regulations, while efficient billing processes ensure that state revenue is received promptly. It is also important to have robust risk control mechanisms and stringent law enforcement against violations related to BMN utilization. This includes regular audits, investigations into alleged abuses, and legal actions if necessary.

Lastly, the management of PNBP received from the utilization of BMN should be conducted transparently and accountable. This includes the appropriate allocation of PNBP according to the needs of development and public services, as well as clear and open reporting to the public about the revenue and use of PNBP. By effectively managing PNBP from the utilization of BMN, the government can ensure that state resources are utilized efficiently and contribute to economic development and the overall welfare of society. From the matrix of research findings above, it can be seen that the implementation is already quite good, but there are still several items within the research aspect that have some challenges in their implementation. Therefore, the researcher will elaborate on them according to their respective aspects:

Planning

In the planning aspect, there are 5 findings, but what's interesting are three of them. First, let's discuss the findings that have been implemented well:

The KPKNL Bengkulu has taken strategic steps to enhance the utilization of state-owned assets (BMN) and national revenue. They provide discounts to BMN users from the private sector and other institutions as incentives. Additionally, they send official letters to work units to actively utilize BMN by providing clear guidelines and instructions. The KPKNL also conducts socialization through various activities such as meetings, workshops, and training sessions to provide a better understanding to work units about the benefits and procedures of utilizing BMN. The work plan of KPKNL is systematically developed by identifying specific objectives, including the achievement of PNBP (Non-Tax State Revenue) from the utilization of state-owned assets (BMN). Each PNBP target is directly related to the approval of BMN utilization, indicating that KPKNL not only focuses on revenue generation but also pays attention to the realization of BMN utilization approvals. The alignment between PNBP targets and BMN utilization approvals serves as an indicator of the success of KPKNL's work plan. Thus, the work plan of KPKNL aims not only to generate revenue but also to ensure the utilization of BMN by the established approvals. All activities and strategies undertaken by KPKNL aim to achieve two goals simultaneously: increasing PNBP and ensuring the utilization of BMN according to previously established approvals.

Furthermore, an interesting finding regarding planning implementation that is less satisfactory relates to the inactivity or unrealized utilization of state-

owned assets (BMN), which can significantly impact the performance of the State Asset and Auction Service Office (KPKNL), especially concerning the achievement of PNBP targets. KPKNL needs to ensure that every proposal for BMN utilization has adequate interest to support the achievement of PNBP targets and prevent the risk of inactive utilization. However, KPKNL faces limitations in rejecting utilization proposals that meet the requirements due to the principles of transparency and public involvement in BMN management. Therefore, KPKNL must manage utilization proposals wisely, ensure compliance with requirements, and conduct comprehensive evaluations to minimize the risk of default or other detrimental issues to the state.

Implementation

In the implementation aspect, there are 7 findings, but three of them are particularly interesting. First, let's discuss the findings that have been implemented well: The mechanism of PNBP payment involves steps from the parties utilizing goods/services to depositing funds into the state treasury, monitored and reported transparently. The use of SIMAN at KPKNL enhances payment efficiency with real-time monitoring, allowing for quick problem resolution and improved coordination among parties. SIMAN also enhances transparency and accountability by storing documented payment records and facilitating verification and audits. Thus, SIMAN not only optimizes resource utilization but also strengthens financial management and overall state asset management at KPKNL.

Next, an interesting finding regarding less satisfactory implementation pertains to the utilization of state-owned assets (BMN) in Bengkulu Province, which has the potential to generate Non-Tax State Revenue (PNBP) through various forms of utilization. Among these five forms, the most common is leasing, where private parties, government institutions, or individuals can lease state assets for various purposes, such as business premises or offices. However, other forms of utilization such as investment are still uncommon in this region, and currently, no investors are collaborating with the government. These investments could include infrastructure development or development projects utilizing state assets. Additionally, BMN utilization can also be done through auctions, business partnerships, and royalty payments or usage rights. Although only leasing is common in Bengkulu Province at present, other potentials such as investment and business partnerships could also become significant sources of PNBP in the future.

Accountability

In the accountability aspect, there are 3 findings, but two of them are particularly interesting. First, let's discuss the findings that have been implemented well: The use of email and SIMAN version two is crucial in the reporting process at KPKNL. Through email, information regarding the utilization of BMN and PNBP payments can be conveyed quickly and efficiently among various parties. SIMAN version two facilitates the preparation, management, and submission of reports related to BMN utilization

and revenue. Its features allow users to input data systematically, from transaction details to contracts, enabling the creation of comprehensive and accurate reports. Together, these tools help expedite and enhance the effectiveness of the reporting process at KPKNL, maintaining the quality and consistency of reporting, and supporting overall BMN management.

Next, an interesting finding regarding less satisfactory implementation pertains to accountability. Many work units face difficulties in using the SIMAN application due to several complex factors. The main causes include a lack of training and understanding of how the application works, as well as technical issues such as bugs or system errors that hinder productivity. Human and financial resource constraints also pose challenges, compounded by changes in BMN management policies or procedures without clear communication to users. To address these challenges, steps such as more intensive training, better technical support, simplification of the user interface, and clearer communication about policy changes are needed. Consequently, work units can overcome their difficulties in using SIMAN and enhance effectiveness in BMN management.

Supervision

In the supervision aspect, there are 9 findings, but four of them are particularly interesting. First, let's discuss the findings that have been implemented well:

Through Wasdal activities, work units are given a deep understanding of the importance of managing state assets for the benefit of society and the country. They realize the risks and impacts of misuse or non-compliance in managing state assets, which can have negative financial and reputational consequences. This awareness drives them to be more compliant with established rules and procedures, maintaining transparency, accountability, and integrity in BMN management. Active participation in Wasdal data input is also enhanced because they realize its significant contribution to supervision and control effectiveness. Thus, Wasdal serves not only as a surveillance tool but also as a means to increase work unit awareness and compliance with state asset management, with the hope of generating optimal benefits for society and the country. In the management of PNBPN from BMN utilization, evaluations are conducted periodically to ensure optimal performance. Annual evaluations include data collection related to utilization proposals, analysis of IKU target achievements, and assessments of risks and benefits associated with these proposals. The evaluation results are used to formulate recommendations for improvements or changes in PNBPN management in the future, ensuring the effectiveness of BMN management and the achievement of related agency goals.

Next, an interesting finding regarding less satisfactory implementation relates to supervision. Some work units experience delays in submitting Wasdal due to several key factors, including the double workload of BMN operators, irregularities in BMN recording, differing task priorities, and resource limitations. The lack of notification features in SIMAN also poses a challenge,

leading to difficulties in monitoring or tracking follow-ups to activities or events they perform within the system. This can increase the risk of delays or oversights in BMN management. Therefore, updates or enhancements to notification features in SIMAN are needed to improve the effectiveness of BMN management and ensure all processes are managed properly and promptly.

CONCLUSIONS AND RECOMMENDATIONS

After conducting the research stages, the researcher can conclude the findings and provide suggestions that are expected to be useful for the parties involved. Based on the research results and discussions regarding the Management of Non-Tax State Revenue (PNBP) from the Utilization of State-Owned Assets (BMN) conducted in the working area of KPKNL Bengkulu, the following conclusions can be detailed:

1. In the Planning aspect, it can be concluded that KPKNL does not set its own PNBP targets but follows the targets set by the Central Office, the Directorate General of State Wealth, considering estimated target proposals from subordinate KPKNLs. The PNBP management strategy in KPKNL Bengkulu is based on the principles outlined in PMK Number 115 of 2021, focusing on optimizing the use of BMN by work units or ministries/agencies. When formulating work plans, it is important to establish initial objectives and the background of proposed PNBP utilization for effectiveness and efficiency, reporting them to the central level. Although the work plan has been systematic, the inability to reject proposals without conditions may affect PNBP realization, allowing for adjustments to regulation changes and re-evaluation of PNBP obtained from utilization.
2. In the Implementation aspect, it can be concluded that BMN utilization in Bengkulu Province generates PNBP, mainly from leasing, as other forms of utilization have not materialized due to a lack of investors. PNBP determination involves mapping unused BMN and coordination with KPKNL to determine utilization prices. PNBP calculations are performed by government assessors using comparable methods for leasing and revenue methods for other utilizations, ensuring fair value estimates using three approaches. PNBP payments are generally made in lump sums or periodically, with an efficient process through the SIMAN application, without reported fines or payment-related issues, by PMK No. 115 of 2021.
3. In the Accountability aspect, it can be concluded that PNBP reporting is divided into two aspects. First, financially, PNBP payments are submitted to the KPPN with detailed amounts and automatically recorded payment times. Second, administratively, reporting consists of reports to KPKNL that utilization or leasing agreement decrees have been issued, along with the amount of PNBP to be paid or evidence of payments made. Reporting is done by revenue treasurers in each work unit through specific accounts. Although work units are not required to report PNBP payments, as this becomes a KPKNL performance indicator, work units are requested to submit these reports. BMN management administration at KPKNL records

follow-ups to lease agreements as part of BMN management, while accountability is done through the SIMAN application by work units that have leases. Despite the availability of tools such as email and SIMAN, many work units face difficulties and confusion in their use.

4. In the Supervision aspect, it can be concluded that although KPKNL does not have authority as an asset manager, the Wasdal regulations from PMK 207 of 2021 emphasize the importance of BMN supervision and control. Through Wasdal, KPKNL can increase awareness of the importance of BMN management in work units, although there are still challenges in Wasdal delivery. Although there are no performance standards for PNBPN, KPKNL Bengkulu will send reminders to the BMN operator work unit and coordinate regarding SIMAN application usage issues. Annual evaluations are conducted for PNBPN from BMN utilization according to IKU.

Based on the conclusions outlined by the researcher, the following are suggestions that can be given to improve or make the Management of Non-Tax State Revenue from the Utilization of State-Owned Assets more optimal:

1. Enhanced Training: Work units need to be provided with further training in the use of the SIMAN application and the PNBPN reporting process to reduce difficulties and confusion in its usage.
2. Development of Monitoring Systems: KPKNL needs to consider developing a more integrated monitoring system within the SIMAN application to facilitate more effective supervision and control of BMN.
3. Guidance and Supervision: KPKNL can enhance guidance and supervision for work units regarding the management of PNBPN and BMN as a whole, ensuring better understanding and compliance with applicable procedures.
4. Incentives Provision: Providing incentives or rewards to work units that successfully achieve PNBPN targets and conduct reporting effectively can serve as additional motivation to improve performance in BMN management.
5. Routine Evaluation: KPKNL should conduct routine evaluations of the PNBPN management process and BMN utilization to identify potential improvements and enhance efficiency on an ongoing basis.
6. Collaboration and Coordination: Strengthening collaboration and coordination among KPKNL, work units, KPPN, and other relevant parties to ensure smooth and efficient execution of all stages in PNBPN and BMN management.

FURTHER STUDY

The recommendations that can be outlined based on the conducted research are as follows: further research is expected to gain a deeper understanding and obtain more detailed information regarding the conditions influencing the level of effectiveness in the management of Non-Tax State Revenue (PNBPN). A more detailed explanation and discussion will provide comprehensive information, thus enhancing the understanding of the effectiveness of Non-Tax State Revenue (PNBPN) management.

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