

Analysis of Non-Tax State Revenue on the Financial Performance of the Agricultural Quarantine Agency

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Abstract

This research aims to determine the difference between non-centralized and centralized PNBP receipts and realization at the Agricultural Quarantine Agency, the influence of the non-centralized system of PNBP on the financial performance of the Agricultural Quarantine Agency, and the influence of the centralized system of PNBP on the financial performance of the Agricultural Quarantine Agency. Data was collected by accessing audited financial reports and performance reports within the scope of the Agricultural Quarantine Agency for 2019 to 2022, data lag n-1, on 53 UPTs within the scope of the Agricultural Quarantine Agency as research objects. This research used a mixed methods approach, descriptive qualitative and quantitative. The results of this research conclude that there is a significant difference between the non-centralized system and the centralized system at the Agricultural Quarantine Agency, there is no significant influence between the non-centralized system PNBP on the Performance of the Agricultural Quarantine Agency and there is a significant and directly proportional influence between centralized PNBP system and the Performance of the Agricultural Quarantine Agency.

INTRODUCTION

State financial management is based on principles that are in line with the principles of *good governance*. There are two things related to state finances, namely state financial management and state financial responsibility. State finances are all the rights and obligations of the state that can be valued in money, as well as everything in the form of money or goods that can be owned by the state related to the implementation of these rights and obligations. There are two things related to state finances, namely state financial management and state financial responsibility. (Wijati & Kholis, 2014).

The State Budget (APBN) provides ideal parameters for how the Indonesian government carries out development in all areas. These parameters can be divided into two parts, namely government revenue and expenditure. Part of the reception sector government can originate from :

1. Tax Revenue (including customs and excise revenue),
2. Non-Tax State Revenue (PNBP), and subsidy revenue.

Each of these components has an annual target to be achieved. The number of targets to be achieved increases each year by the development of economic variables such as inflation rates, increases in crude oil prices and the rupiah exchange rate.

APBN is a budget that is specially provided by the state as funds for shopping yearly. According to Constitution Number 17 of 2003 concerning State Finance, APBN is A plan to finance annual government approved by the House of Representatives. So it can be concluded that the APBN is a plan for income and revenue that influences a country's policies in one year. (Baswir, 2016).

Regarding the state financial management system, it is inseparable from the role of non-tax state revenue (PNBP). PNBP as one of the main elements of revenue in the APBN has an important role, including optimizing revenue, strengthening the domestic revenue base, increasing budget discipline and order, and increasing contributions in implementing public service activities and organizing development. (Sukmono & Koeswara, 2020). This certainly requires hard work both when starting to plan and making PNBP realization reports to achieve the target.

PNBP at the Agricultural Quarantine Agency arises due to the existence of quarantine services where the types and rates are regulated in Government Regulations. PNBP at the Agricultural Quarantine Agency is one of the sources of state revenue outside of taxation by the mandate of Law Number 9 of 2018 concerning Non-Tax State Revenue in Article 33 paragraph (3) where the use of part of the PNBP funds can be used by the PNBP Managing Agency. With this, the PNBP obtained from Quarantine Services can be reused after receiving approval from the Minister of Finance. The source of PNBP funds at the Agricultural Quarantine Agency can be reused and has been listed in the Budget Implementation List (DIPA) as one of the financing backups for the Agricultural Quarantine Agency amidst the economic conditions after being hit by Covid-19, and in line with that, the source of PNBP funds at the Agricultural Quarantine Agency has proven independence in budgeting and contributing income to the State even though the value is not too large like in other Ministries or Institutions.

In 2019 and 2020 the Agricultural Quarantine Agency implemented a decentralized system in the management of Non-Tax State Revenue in deposits, bookkeeping and reporting are carried out by each work unit/office and the use of PNBP funds can only be enjoyed by the producing work unit and used directly by the work unit according to the usage permit. The user work unit that deposits Non-Tax State Revenue at the time of fund disbursement must attach a Non-Tax Deposit Letter (SSBP) that has been confirmed by the KPPN. The total amount of Non-Tax State Revenue (PNBP) disbursement must not exceed the Non-Tax State Revenue (PNBP) ceiling of the work unit in the Budget Implementation List (DIPA). The remaining Non-Tax State Revenue (PNBP) funds from the work unit that are deposited into the State Treasury account at the end of the budget year are part of the realization of Non-Tax State Revenue for the following budget year and can be used for activities after the DIPA is received if the current year's Non-Tax State Revenue deposit has not been met.

Seeing the many shortcomings in the decentralized system, starting in 2021 the Agricultural Quarantine Agency will implement a centralized PNBP system in the management of PNBP. This policy is in line with the leadership's policy in strengthening the management of PNBP in an orderly, efficient, effective and accountable manner. This aims to utilize PNBP that cannot be used in work units

(Work Units) that have PNBP absorption exceeding the budget ceiling. This aims to utilize PNBP that cannot be used in work units (Work Units) that have PNBP absorption exceeding the budget ceiling. The use of PNBP funds at the Agricultural Quarantine Agency has changed or added to its use. Based on the Decree of the Minister of Finance of the Republic of Indonesia Number 506/Mk.02/2020 dated November 9, 2020, concerning Approval of the Use of Non-Tax State Revenue Funds at the Agricultural Quarantine Agency of the Ministry of Agriculture ([Ministry of Finance, 2020](#)) for the use of part of the 2021 PNBP funds and based on the Decree of the Minister of Finance of the Republic of Indonesia Number 337/KMK.02/2021 dated August 20, 2021, concerning Approval of the Use of Non-Tax State Revenue Funds at the Agricultural Quarantine Agency of the Ministry of Agriculture RI, 2021). The type of PNBP used is the type of PNBP as referred to in Government Regulation Number 35 of 2016 concerning Types and Tariffs of Types of PNBP Applicable to the Ministry of Agriculture. The amount of PNBP Fund used at the Agricultural Quarantine Agency is a maximum of 70% (seventy percent). As one of the main sources of state revenue, the Agricultural Quarantine Agency's PNBP from Animal and Plant Quarantine Measures has increased every year, except in 2020 when the COVID-19 outbreak began to enter Indonesia, resulting in a decrease in quarantine certification measures.

Many studies have raised the importance of good PNBP management for the sake of state financial performance, where these studies prove that the influencing factors are different. This can happen because of differences in workplaces, differences in data used, differences in observation periods and others. As in the study conducted by ([Angraini et al., 2018](#)) entitled "Management of Non-Tax State Revenue: An Evaluative Review (Study on the Parigi Moutong Regency Land Office Work Unit)". This study aims to analyze the management, effectiveness of management and obstacles faced in the management of PNBP using qualitative methods with a case study approach. The results of the study found that PNBP Management at the Parigi Moutong Regency Land Office Work Unit was still not optimal at the planning and budgeting, implementation, administration, supervision reporting and accountability stages. While the target growth rate of PNBP (2011-2015) tends to increase, growth fluctuates every year, depending on the number of applications from the public applying for defence services, while the effectiveness of PNBP management (2011-2015) is still not effective, because the realization of revenue does not reach the target. Meanwhile, in a study conducted by ([Sarwasusila et al., 2021](#)) entitled "The Effect of PNBP Management Effectiveness on Financial Performance at the Language Development and Fostering Agency in 2018-2020". The research methodology used in this study is a quantitative method with an information collection instrument using a questionnaire. The independent variable is the effectiveness of PNBP management (X) and the dependent variable of financial performance at the Language Development and Fostering Agency (Y). The results of the study can prove several hypotheses that have been proposed, indicating that the effectiveness of PNBP management has a positive and significant influence on financial performance at the Language Development and Fostering Agency, Ministry of Education and Culture.

From these studies, we can conclude that the focus in the financial management of a government or state agency is government performance as measured by its financial performance, whereas in these studies financial performance is only measured from the target of revenue against the realization of the use of PNPB funds. Whereas based on PMK No: 195 / PMK.05 / 2018 dated December 31, 2018, concerning Monitoring and Evaluation of the Implementation of the Ministry of State / Institution Budget where Financial Performance is measured by NKA (Budget Performance Value).

To implement centralized PNBPN, there needs to be support for quarantine action services. Effectiveness in the implementation of PNBPN also affects the amount of PNBPN generated in each Agricultural Quarantine Agency Work Unit. The benchmark used to determine the effectiveness of PNBPN Centralized is the use of indicator *input* in the form of PNBPN targets and indicator *output* in the form of financial performance.

Based on previous studies, in this study, the author uses financial performance indicators measured by the EKA and IKPA values which are performance indicators used to determine the Budget Performance Value (NKA) (Putri, 2022), to see the correlation between revenue targets and revenue realization before and after the centralized system on the effectiveness of financial performance using statistical tests. So based on the phenomena, *research gaps* and problems that have been described, this study aims to determine the difference between the target and realization of centralized and non-centralized PNBPN of the Agricultural Quarantine Agency, whether there is an influence of the non-centralized system PNBPN on the financial performance of the Agricultural Quarantine Agency and whether there is an influence of the centralized system PNBPN on the financial performance of the Agricultural Quarantine Agency.

RESEARCH METHODS

Population and Sample

The population in this study is a vertical government agency, namely the Agricultural Quarantine Agency in 53 Technical Implementation Units spread throughout Indonesia, using secondary data collection methods obtained from the target and realization of non-tax State Revenue and IKPA values and EKA values for a period of four years from 2019 to 2022.

Data collection technique

Collection techniques are carried out by accessing *audited financial reports* and performance reports within the scope of the Agricultural Quarantine Agency for the period 2019 to 2022 *lag* data n-1. The type of data used in this study is secondary data and the type of data used is a combination of time and type of data, including targets and realization of PNBPN from *audited financial reports* per source in 2019 and the following years until 2022 as well as IKPA and EKA values from the Agricultural Quarantine Agency Performance Report from 2019 to 2022.

Data Analysis Techniques

This study uses a sequential mixed methods strategy, *especially a sequential explanatory strategy*. In this study, in the first stage, collecting and analyzing quantitative data in answering the first, second and third problem formulations, namely the difference between the target and realization of PNBP centrally and not centrally at the Agricultural Quarantine Agency, the difference in financial performance measured by IKPA at the Agricultural Quarantine Agency between centralized and not centralized PNBP and the difference in financial performance measured by EKA at the Agricultural Quarantine Agency between centralized and not centralized PNBP. Then the second stage, collecting and analyzing qualitative data in this case to answer and strengthen the existing problem formulation, namely how the influence of the target and realization of centralized and not centralized PNBP on the financial performance of the Agricultural Quarantine Agency. Emphasizes quantitative methods. The combination of quantitative data with qualitative data is usually based on the results obtained previously from the first stage. In this study, qualitative data is used to explain quantitative data. (Iqbal, 2020). The statistical tests used in this study are the Kolmogorov-Smirnov test, Levene's test, Independent Samples T-Test and SEM-PLS test.

RESULTS AND DISCUSSION

Assumption Test *Linear Square Path*

In the section First statistical data analysis Uses the SEM-PLS model, namely interpretation of measurement models or *measurement model*. The measurement model serves the measurement variable (as an *unobservable variable*) from each indicator the measure (as an *observable variable*). The measurement model of the two variables, namely PNBP (X) and Financial Agency Performance (Y), each of which is measured by several indicators. The results of the measurement model on the two variables are presented in Table 1 below:

Table 1. Measurement Model of PNBP (X) and Performance of Financial Institutions (Y)

System	Variables	Indicator	Weight Indicator	P-value	Conclusion
Centralized	Literacy Finance (X ₁)	Target Admission	0.999	< 0.001	Significant
		Realization Reception	0.998	< 0.001	Significant
		Realization Use	0.999	< 0.001	Significant
		EKA	0.770	< 0.001	Significant
		Attitude	0.770	< 0.001	Significant
Not Centralized	Literacy Finance (X ₁)	IKPA	0.770	< 0.001	Significant
		Target Admission	0.922	< 0.001	Significant
		Realization Reception	0.964	< 0.001	Significant

System	Variables	Indicator	Weight Indicator	P-value	Conclusion
		Realization Use	0.929	< 0.001	Significant
	Attitude	EKA	0.790	< 0.001	Significant
	Finance (X ₂)	IKPA	0.790	< 0.001	Significant

From the results listed, it can be seen that all indicators own p-value < 0.001 so it is said that indicators the significant measure variables its latent and can be included in the analysis furthermore.

The following table shows a comparative t-test between the target for receipts and the realization of PNBPN receipts from the non-centralized and centralized systems on the performance of the Agricultural Quarantine Agency. from 2019 – 2022:

t-test

Table 2. Comparison of Centralized and uncentered T-tests 2019 – 2022

	t-Test Statistics	P-value	Conclusion
Decentralized Efficiency	4,840	.000	H ₀ is rejected
Centralized Efficiency			

The results of the paired t-test obtained a p-value of 0.00 (2-way test) so can concluded that hypothesis H₀ was rejected, in other words, statistics there is a significant difference between system No centralized and system centered on the Quarantine Agency Which farming on the system centralized happen improvement PNBPN revenue, increase ceiling budget and realization budget.

The calculation of the homogeneity test in research is to find out whether the groups studied, both the pre-centralized and centralized groups, are in the same condition or not. The results of the homogeneity calculation can be seen in Table 3 below:

Homogeneity Test

Table 3. Levene Test Results (homogeneity)

Variables	Levene test	Significance	Conclusion
EKA	14,351	0.000	Not Homogeneous
IKPA	11,583	0.001	Not Homogeneous

Based on the results of the homogeneity calculation above, it can be concluded that the data on the financial performance of the quarantine agency assessed by EKA and IKPA are not homogeneous. Based on the results of the two assumption tests where both do not meet the requirements for a parametric difference test, the researcher chose a nonparametric data analysis technique to determine whether there is a difference in the performance of the financial agency before and after the centralized system.

The financial performance conditions of the Agricultural Quarantine Agency as measured by the EKA and IKPA values can be seen in Table 4, which describes the financial performance conditions of the Agricultural Quarantine Agency before and after the centralized system.

Table 4. Analysis Table of Performance of Decentralized and Centralized Financial Agencies

Group	Mark	N	Minimum	Maximum	Mean	Std Dev
Not	EKA	106	83.47	99.99	94.19	6.03
Centralized	IKPA	106	82.58	98.95	92.48	4.05
Centralized	EKA	106	46.55	99.87	89.98	6.48
	IKPA	106	78.20	98.95	95.37	3.39

Table 4 provides a comparative overview of the performance of the Financial Agency before and after implementing the Centralized System, by dividing it into two main groups: Non-Centralized and Centralized. The analysis was conducted based on four main variables, including EKA (Budget Performance Evaluation), IKPA (Budget Performance Indicator), N (Number of Data), Minimum, Maximum, Mean (Average), and Std Dev (Standard Deviation).

In the non-centred group, the EKA variable was analyzed with 106 data, having a minimum value of 83.47, a maximum of 99.99, and an average of 94.19. The standard deviation of 6.03 indicates significant variation within this group. For IKPA, with 100 data, the range of values is between 82.58 and 98.95, the average of IKPA is around 92.48, and the standard deviation reaches 4.05.

In the centred group, there were 106 data analyzed for EKA with a larger range of values, namely 46.55 to 99.87. The average EKA in this group was 89.98, with a standard deviation of 6.48. While in IKPA, the number of data remained at 106, the range of values was between 78.20 to 98.95, the average IKPA reached 95.37, and the standard deviation was relatively low, namely 3.39.

From the results obtained, it can be seen that there is a significant difference between the performance of the Financial Agency before and after implementing the Centralized System. The Centralized group tends to have a greater variation in values, especially in EKA, indicating a more significant variation in performance and the possibility of low-performance entities. Meanwhile, the Non-Centralized group shows more consistent performance stability, especially in IKPA.

The second part of SEM analysis is the interpretation of the structural model. The structural model presents the relationship between research variables. While the structural coefficient of the model states the magnitude of the relationship between one variable and another. There is a significant influence between one variable and another variable if the P-value < 0.05. The results of the analysis are summarized in Table 5 and Figures 1 and 2:

Table 5 SEM Structural Model: Direct Effect

System	Connection	Coefficient	P-value	Conclusion
Centralized	PNBP influences the performance of financial institutions	0.301	< 0.001	Significant
Not Centralized	PNBP influences the performance of financial institutions	0.132	0.081	Not Significant

Figure 1 SEM Structural Model: Direct Influence of Decentralized Systems

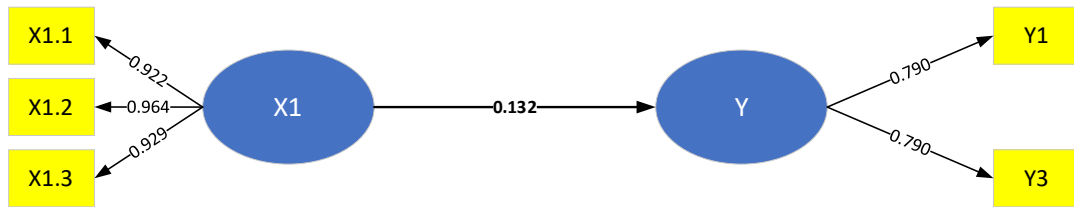
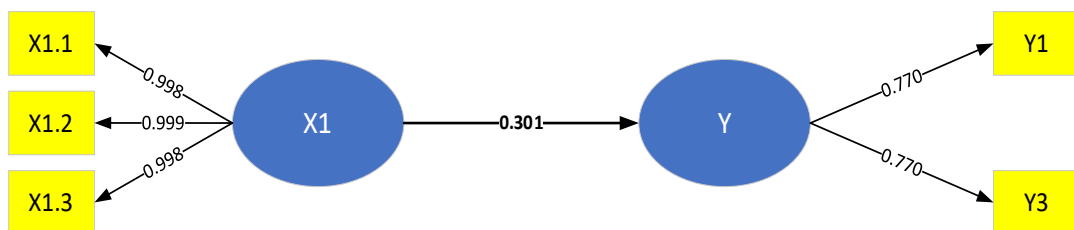


Figure 2 SEM Structural Model: Direct Influence of Centralized System



The results of testing the direct influence structural model as presented in Table 5 and Figure 1, Figure 2 above, are as follows:

1. The effect of non-centralized PNBP (X) on the Performance of the Agricultural Quarantine Agency (Y) obtained a structural coefficient of 0.132, and a *P-value* of 0.081. Because the *P-value* > 0.05, it indicates that there is no significant effect between non-centralized PNBP (X) on the Performance of the Agricultural Quarantine Agency (Y). This means that the high or low non-centralized PNBP system (X) does not affect the performance of the Agricultural Quarantine Agency (Y).
2. The influence of PNBP (X) of the centralized system on the Performance of the Agricultural Quarantine Agency (Y) obtained a structural coefficient of 0.301, and a *P-value* < 0.001. Because the *P-value* < 0.05, and the coefficient is positive, it indicates that there is a significant and directly proportional influence between the PNBP of the centralized system (X) on the Performance of the Financial Agency (Y). This means that the higher the value of PNBP (X), the better the Performance of the Agricultural Quarantine Agency (Y).

Discussion of Research Results

Differences between Centralized and Decentralized PNBP

The results of the first hypothesis of the study successfully proved that there was a difference between the Target and Realization in the PNBP system before it was centralized and the centralized PNBP, seen in terms of the PNBP target which decreased in UPTs while at the Head Office, it increased, and there was an increase in PNBP receipts and its realization. This is related to the systematic management of centralized PNBP which is implemented to utilize PNBP that cannot be used in work units that have PNBP absorption exceeding the budget ceiling, the excess funds can be used by work units with minimal PNBP absorption, where all PNBP funds are managed by the Center and all work units can disburse funds by the Maximum Disbursement (MP) issued by the Ministry of Finance upon the proposal of the

Ministry of Agriculture, but in the disbursement of funds must not exceed the budget ceiling in each work unit within the Ministry of Agriculture.

The findings of this study are the results of previous research by (Atika Sari, 2017) Conducted at the Ministry of ATR/BPN where the study revealed that by implementing PNBPN centrally at the Kerinci Regency Land Office there was an increase in Centralized PNBPN revenues, an increase in the ceiling, the budget realization was met properly and could facilitate the service process. Likewise, research by (Sari, 2017) Conducted at the Ministry of ATR/BPN for the period 2012-2017 found that the implementation of a centralized PNBPN system had a positive impact on increasing the growth of PNBPN source spending because the utilization of revenue was not only carried out in the PNBPN-generating work unit but could also be utilized by other work units according to their needs.

The Impact of Non-Centralized PNBPN on the Financial Performance of the Agricultural Quarantine Agency

The results of the second research hypothesis successfully proved that there was no significant influence between the non-centralized PNBPN system on the financial performance of the Agricultural Quarantine Agency. This means that the high and low levels of the non-centralized PNBPN system (Y) do not affect the performance of the Agricultural Quarantine Agency (Y). Non-centralized PNBPN often experiences delays in collecting and processing PNBPN data which has an impact on delays in reporting and monitoring, this occurs because the deposit of PNBPN receipts is still collected to the recipient treasurer who then deposits it to the state treasury. There is no integrated system that can report the amount of PNBPN receipts in real-time or accrual because the deposit and recording of PNBPN receipts have not been managed in an integrated manner with the banking system with a central database managed by the Directorate General of Treasury. Meanwhile, based on statistical tests, it can be seen that the non-centralized group shows more consistent performance stability, especially in the IKPA variable. This is of course related to the characteristics of the non-centralized PNBPN system where the management of non-centralized PNBPN is carried out to manage state revenues in each work unit.

Previous studies supported by the results of this study include those conducted by (Dinarjito, 2017) The Yogyakarta Special Region Provincial Land Office stated that there are still several weaknesses in the management of PNBPN carried out by the Yogyakarta Provincial Representative Office which require improvement to optimize the receipt and use of PNBPN, including the use of PNBPN funds has not reached the target because most of the realization of PNBPN receipts occurs at the end of the year. Research by (Utami et al., 2021) On the analysis of the influence of PNBPN targets, PNBPN deposits and the number of aircraft movements on the achievement of PNBPN realization at Karel Sadsuitubun Langgur Airport, this study proves that the PNBPN Target hurts the realization of PNBPN achievements at Karel Sadsuitubun Langgur Airport.

The Influence of Centralized PNBPN on the Financial Performance of the Agricultural Quarantine Agency

The results of the third research hypothesis prove that there is a significant difference between the performance of the Agricultural Quarantine Agency before and after implementing the Centralized System. This means that the higher the PNBPN value, the better the Performance of the Agricultural Quarantine Agency. The Centralized Group also tends to have a greater variation in values, especially in EKA

which can be interpreted as the budget implementation has been by the plan (*proving*) so that it can provide feedback for the next budgeting process (*improving*). The Centralized Group tends to have a greater variation in values, especially in EKA, indicating a more significant variation in performance and the possibility of entities with low performance. This can be interpreted that the budget implementation has been by the plan (*proving*) so that it can provide *feedback* for the next budgeting process (*improving*).

The results of this study and the theories used support the results of previous studies that are used as references, such as the study by (Indahsari et al., 2021) This states that the effectiveness of ISBI Bandung budget implementation during 2020-2022 was carried out in stages, from quite effective to effective, with the results of the study showing that the implementation of the 2020 and 2021 budgets has quite effective criteria, and in 2022 with effective criteria. In the Budget Performance Value (NKA) of ISBI Bandung there was a decline, so it must be improved again, by increasing the assessment of indicators in IKPA and EKA. Research conducted by (Ni et al., 2022) The efficiency of budget management sourced from PNBPN on performance effectiveness at the Denpasar KPKNL office shows that careful budget preparation, taking into account the needs and cooperation of all elements in each work unit related to the priority of service needs and performance targets, results in effective management of the budget sourced from PNBPN.

CONCLUSION

Based on the results of data processing that has been carried out, data descriptions that have been described, as well as analysis and discussions that have been described in previous chapters, it can be concluded that there is a significant difference between the decentralized system and the centralized system at the Agricultural Quarantine Agency, where in the centralized system there is an increase in PNBPN revenue, an increase in the budget ceiling and budget realization so that it can improve the performance of UPTs within the scope of the Agricultural Quarantine Agency. There is no significant influence between the non-centralized PNBPN system on the Performance of the Agricultural Quarantine Agency. There is a significant and directly proportional influence between the centralized PNBPN system on the Performance of the Agricultural Quarantine Agency.

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