



MANAGEMENT OF NON-TAX STATE REVENUE AT THE OFFICE OF THE PORT MASTER AND PORT AUTHORITY OF CLASS II PATIMBAN FOR THE 2023 BUDGET PERIOD

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Abstract

This study discusses the management of Non-Tax State Revenue at the Patimban Class II Harbormaster and Port Authority Office in the 2023 budget period. Non-Tax State Revenue is an important source of state revenue that needs to be managed efficiently, transparently, and accountably. This study uses a qualitative-descriptive method by collecting data through in-depth interviews, direct observation, and analysis of related documents. The results show that the management of Non-Tax State Revenue at the Patimban Class II Harbormaster and Port Authority Office is supported by various digital applications such as INAPORTNET, SIMKAPEL, SIMLALA, SIMPONI, Hubla Data Center, and SAKTI, which play a role in ensuring efficiency, transparency, and accountability in the management of Non-Tax State Revenue. However, this study also identifies several challenges, including data compatibility between systems and the need to increase human resource capacity to support more optimal management.

Keywords : *Non-Tax State Revenue, Harbormaster's Office and Class II Patimban Port Authority, efficiency, transparency, accountability.*

INTRODUCTION

Non-Tax State Revenue is a source of income for the Indonesian government, derived from various non-tax activities such as service fees, fines, and natural resource management proceeds. According to Law Number 9 of 2018, Non-Tax State Revenue is a mandatory levy imposed on individuals or legal entities for services or the use of state-owned resources. Non-Tax State Revenue plays a crucial role in supporting state financing and reducing dependence on tax revenues.

Management Effective and efficient non-tax state revenue management is essential to ensure optimal contribution to the state budget. However, poorly organized management processes can lead to various problems, including data inconsistencies and potential irregularities that could impact state revenue.

(Edi Sarwa Susila, Eko Sugiyanto, Kumba Digdowiseiso, 2021) stated that the effectiveness of Non-Tax State Revenue management has a positive impact on financial performance at the Language Development and Fostering Agency, Ministry of Education and Culture. Based on their results, it can be seen that a good level of effective Non-Tax State Revenue management can improve financial performance to a higher level.

However, this study focuses on the management of Non-Tax State Revenue at the Patimban Class II Harbormaster and Port Authority Office, which has not been widely discussed in previous literature. Patimban Port, as one of Indonesia's strategic ports, plays a

crucial role in supporting the national economy and has significant potential to increase Non-Tax State Revenue through various port activities.

This study discusses how the process of managing Non-Tax State Revenue and the implementation of digital technology, such as the INAPORTNET, SIMKAPEL, SIMLALA, SIMPONI, Data Center Hubla and SAKTI applications can improve efficiency, transparency and accountability in its management at the Harbormaster and Port Authority Office of Class II Patimban. This study also identifies challenges faced, such as data consistency between systems and increasing human resource capacity, which are the main focus in efforts to improve the management of Non-Tax State Revenue in the future.

Thus, this study is expected to provide an understanding of the management of Non-Tax State Revenue at the Harbormaster and Port Authority Office of Class II Patimban, but also provide concrete recommendations to improve the performance of Non-Tax State Revenue management at the Harbormaster and Port Authority Office of Class II Patimban.

METHODS

This study uses a qualitative-descriptive method to analyze the management of Non-Tax State Revenue at the Patimban Class II Harbormaster and Port Authority Office. This research design involves several stages, namely: data collection, data analysis, and interpretation of results. Data were collected through in-depth interviews with staff at the Patimban Class II Harbormaster and Port Authority Office, direct field observations, and analysis of related documents. This method was chosen because it allows researchers to gain a deep understanding of the processes and practices of Non-Tax State Revenue management.

The first stage was data collection. Interviews were conducted with several officials and staff at the Patimban Class II Harbormaster and Port Authority Office who are directly involved in the management of Non-Tax State Revenue. Observations were conducted to gain a clearer picture of the day-to-day management of Non-Tax State Revenue. Document analysis included financial reports, tariff policies, and other relevant documents.

The second stage is analyzing the data obtained from interviews and observations, which is then analyzed using thematic analysis techniques, namely identifying emerging themes from the data. Document data is analyzed to complement and strengthen the findings from the interviews and observations.

To visualize the results, tables and illustrations are used. Tables are used to present data on the amount of Non-Tax State Revenue received, while illustrations are used to illustrate the process of managing Non-Tax State Revenue.

The results were interpreted by linking the findings from the data analysis to relevant theory and literature. This aims to provide a deeper understanding of the management of Non-Tax State Revenue at the Patimban Class II Harbormaster and Port Authority Office and to identify potential improvements.

Results and Discussion

Non-Tax State Revenue is one of the sources of income for the Indonesian government after Tax Revenue. The Harbormaster and Port Authority Office Class II Patimban as one of the government agencies that manages Non-Tax State Revenue must carry out the process of receiving, depositing, reporting, monitoring and using Non-Tax State Revenue transparently and accountably. Non-Tax State Revenue at the Harbormaster and Port Authority Office Class II Patimban in its management process is supported by various applications such as INAPORTNET, SIMKAPEL, SIMLALA, SIMPONI, Data Center Hubla and SAKTI. This study will discuss the stages of managing Non-Tax State Revenue at the Harbormaster and Port

Authority Office Class II Patimban, as well as evaluating the efficiency, transparency and accountability factors in the procedure.

1. Non-Tax State Revenue Management Process

a. Non-tax revenue

The sources of Non-Tax State Revenue at the Patimban Class II Harbormaster and Port Authority Office itself consist of Port Services, Navigation Services, Shipping Services, Shipping Telecommunication Services, Concessions and other Transportation Services. The Non-Tax State Revenue rates for each of these services have been regulated in Government Regulation Number 15 of 2016 Concerning Types and Tariffs for Types of Non-Tax State Revenue at the Ministry of Transportation.

During the acceptance process, when a ship arrives at the port and docks, data on the ship, cargo, and loading and unloading activities are recorded in SIMKAPEL. Furthermore, the use of port facilities and other information is also recorded in the application. SIMKAPEL processes port activity data to calculate potential non-tax state revenue based on applicable rates. The processed data is then integrated with other system applications to ensure consistency.

The INAPORTNET application itself is typically used by service users to apply for various permits and documents, such as sailing permits, loading and unloading permits, and other port services. The SIMLALA application is then used to complete the information in the SIMKAPEL and INAPORTNET applications. This information is essential for verifying and validating data related to Non-Tax State Revenue, all of which will be integrated into SIMPONI. The following is data on Non-Tax State Revenue at the Patimban Class II Harbormaster and Port Authority Office for the 2023 Budget period.

Figure 1. Non-Tax State Revenue for Fiscal Year 2023

NO	BULAN	PENERIMAAN					
		RAMBU	PUP	PUJK	TRANSPORTASI LAINNYA	KONSESI	TELKOMPEL
0	SALDO	-	-	-	-	-	-
1	JANUARI	180,891,951	6,299,060	723,471,558	-	1,816,058,957	-
2	FEBRUARI	207,333,889	25,431,585	407,628,364	-	1,274,613,459	-
3	MARET	220,409,024	30,722,880	1,431,634,124	-	-	-
4	APRIL	152,237,110	32,088,065	957,829,788	-	-	-
5	MEI	213,338,135	45,551,090	572,504,129	-	1,324,331,446	-
6	JUNI	185,286,787	20,636,270	607,252,953	-	-	-
7	JULI	197,712,462	20,632,315	623,883,567	-	1,059,386,254	-
8	AGUSTUS	206,096,674	38,526,040	654,123,447	-	-	-
9	SEPTEMBER	192,456,424	29,864,225	641,285,345	-	-	-
10	OKTOBER	220,727,231	46,036,710	675,513,854	1,747,795	1,179,061,825	-
11	NOVEMBER	282,494,587	42,155,000	769,952,151	7,490,650	482,562,861	-
12	DESEMBER	210,779,958	40,157,500	933,332,291	3,635,680	449,434,009	-
Jumlah		2,469,764,232	378,100,740	8,998,413,571	12,874,125	7,585,450,811	-
							19,444,603,479

b. Issuance of Non-Tax State Revenue

In the process of issuing Non-Tax State Revenue, the Patimban Class II Harbormaster and Port Authority Office issues a billing invoice to the payer via the SIMPONI application which includes details of services, rates, amount to be paid and payment instructions.

c. Deposit of Non-Tax State Revenue into the State Treasury Account

For the Non-Tax State Revenue deposit process, the Patimban Class II Harbormaster and Port Authority Office issues payment invoices to service users to deposit Non-Tax State Revenue directly into the state treasury account through a designated bank. After making the deposit, the Patimban Class II Harbormaster and Port Authority Office obtains and records electronic proof of deposit generated by the Online Application System.

The following data shows the non-tax state revenue payments at the Patimban Class II Harbormaster and Port Authority Office for the 2023 budget period. The data shows that the payments and receipts at the Patimban Class II Harbormaster and Port Authority Office are equal. This means that all revenue has been deposited into the state treasury.

NO	BULAN	PENYETORAN						
		RAMBU	PUP	PUJK	TRANSPORTASI LAINNYA	KONSESI	TELKOMPEL	JUMLAH
0	SALDO	-	-	-	-	-	-	-
1	JANUARI	180,891,951	6,299,060	723,473,558	-	1,816,058,957	-	2,726,723,526
2	FEBRUARI	207,333,889	25,431,585	407,628,364	-	1,274,613,459	-	1,915,007,297
3	MARET	220,409,024	30,722,880	1,431,634,124	-	-	-	1,682,766,028
4	APRIL	152,237,110	32,088,065	957,829,788	-	-	-	1,142,154,963
5	MAY	213,338,135	45,551,090	572,504,129	-	1,324,331,446	-	2,155,724,800
6	JUNI	185,286,787	20,636,270	607,752,953	-	-	-	813,176,010
7	JULI	197,712,462	20,632,315	623,883,567	-	1,059,386,254	-	1,901,614,598
8	AGUSTUS	206,096,674	38,526,040	654,123,447	-	-	-	898,746,161
9	SEPTEMBER	192,456,424	29,864,225	641,285,345	-	-	-	863,605,994
10	OKTOBER	220,727,231	46,036,710	675,513,854	1,747,795	1,179,063,825	-	2,123,089,415
11	NOVEMBER	282,494,587	42,155,000	769,952,151	7,490,650	482,562,861	-	1,584,655,249
12	DESEMBER	210,779,958	40,157,500	933,332,291	3,635,680	449,434,009	-	1,637,339,438
JUMLAH		2,469,764,232	378,100,740	8,998,413,571	12,874,125	7,585,450,811	-	19,444,603,479

Figure 4. Non-Tax State Revenue Deposits for the 2023 Fiscal Year

d. Reporting of Non-Tax State Revenue

In reporting Non-Tax State Revenues at the Patimban Class II Harbormaster and Port Authority Office, they submit periodic Non-Tax State Revenue reports through the SAKTI application to the Ministry of Finance. This Non-Tax State Revenue reporting is reported by submitting a recapitulation of the monthly/quarterly/semester/annual report on the realization of Non-Tax State Revenues. The procedure for submitting this Non-Tax State Revenue realization report is regulated by the provisions in Article 8 of the Minister of Finance Regulation Number 99/PMK.06/2006 which states that the Work Unit as the Budget User Authority is required to submit accountability for state revenues in the form of a Budget Realization Report generated through the Agency Level Accounting System (SAKTI).

The SAKTI application integrates data from SIMPONI and the Data Center to ensure all Non-Tax State Revenue is accurately recorded. Therefore, every receipt recorded in the Data Center is input into the SAKTI receipt module. Each receipt is recorded in the SAKTI application with complete transaction details. This receipt data is then verified by authorized staff before being stored in the system.

The SAKTI application assists in the automatic preparation of Non-Tax State Revenue reports based on inputted data. This can reduce the administrative burden on employees and reduce the risk of human error in the reporting process. Using the SAKTI application ensures that all Non-Tax State Revenue receipt and payment data are recorded electronically and accessible to relevant parties. This enables real-time monitoring and provides a clear audit trail for each transaction. This can increase employee accountability in ensuring that reports are accurate and comply with applicable regulations.

Thus, the SAKTI application serves as the primary accounting system, recording, monitoring, and reporting all financial transactions, including non-tax state revenue.

Using the SAKTI application ensures that all receipts and expenditures comply with regulations and are properly accounted for.

e. Reconciliation of Non-Tax State Revenue

Reconciliation process Non-Tax State Revenue is a method used by the Patimban Class II Harbormaster and Port Authority Office to ensure that all Non-Tax State Revenue received by the government is recorded correctly and aligns with the data in the accounting system. This process involves checking and matching revenue data recorded in various systems or documents with data contained in government financial reports.

On The Patimban Class II Harbormaster and Port Authority Office conducts periodic internal reconciliations before matching the Non-Tax State Revenue data with data at the head office, particularly the Finance Bureau. Internal reconciliations are conducted by the Non-Tax State Revenue Management Officer of the UPT and the Revenue Treasurer of the Patimban Class II Harbormaster and Port Authority Office. Once both parties have reconciled and the data is consistent, a Reconciliation Report is issued. This Reconciliation Report is a crucial document for ensuring the accuracy and consistency of financial data and maintaining transparency and accountability in financial management, including Non-Tax State Revenue. With the help of an integrated information system, this reconciliation process can be more efficient.

NO	REKONSILIASI	JURUSAN	JURISDIKSI
1	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK
2	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK
3	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK
4	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK
5	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK
6	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK
7	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK
8	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK
9	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK
10	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK	REKONSILIASI PENDAPATAN NEGARA NON PAJAK

Figure 5. Minutes of Reconciliation for Semester II 2023

f. Supervision of Non-Tax State Revenue

In terms of supervision, the Patimban Class II Harbormaster and Port Authority Office conducts periodic internal inspections by the Inspectorate General of the Ministry of Ports every semester to ensure that all procedures for receiving, depositing, and reporting Non-Tax State Revenue have been followed correctly, transparently and accountably.

Data from the SAKTI application is used to compile reports for review by the Inspectorate General of the Ministry of Ports. This ensures that all Non-Tax State Revenue is reported correctly and in accordance with government accounting standards.

The SAKTI application provides a dashboard and real-time monitoring features that enable the Harbormaster's Office and the Patimban Class II Port Authority to continuously monitor the receipt and use of Non-Tax State Revenue funds. The SAKTI application also provides a feature for reconciling receipt data with deposit data to ensure consistency and accuracy. If discrepancies are found, data adjustments are made electronically after obtaining approval from the authorized parties.

Data processed in the SAKTI application is used to evaluate financial performance, including the effectiveness of Non-Tax State Revenue management. This assists the Harbormaster's Office and the Patimban Class II Port Authority in decision-making and future process improvements. Strict monitoring and periodic evaluations ensure that Non-Tax State Revenue funds are used efficiently to support operations and planned projects. The use of the SAKTI application and internal and external audits ensure transparency in the management and use of Non-Tax State Revenue funds. All fund usage is well-documented and accessible to relevant parties for audit.

Conclusion and Suggestions

Based on the research results, the management of Non-Tax State Revenue at the Patimban Class II Harbormaster and Port Authority Office in the 2023 budget period has generally run well and is supported by various integrated information systems. The use of applications such as INAPORTNET, SIMKAPEL, SIMLALA, SIMPONI, Data Center Hubla, and SAKTI helps improve efficiency, transparency, and accountability in the process of receiving, depositing, reporting, and monitoring Non-Tax State Revenue. However, there are several challenges that must be overcome, such as data compatibility between systems that needs to be improved and human resource capacity building to maximize the management of Non-Tax State Revenue. Strict internal and external supervision also needs to be maintained to ensure the effective use of Non-Tax State Revenue funds and in accordance with applicable regulations.

To improve the management of Non-Tax State Revenue (PNBP) at the Patimban Class II Harbormaster and Port Authority Office, it is recommended to strengthen the integration between the information systems used, such as INAPORTNET, SIMKAPEL, INAPORTNET, SIMLALA, SIMPONI, Hubla Data Center, and SAKTI, to ensure better data conformity. In addition, increasing human resource capacity through more intensive training is necessary to maximize the use of technology and information systems. Stricter and continuous supervision, both internal and external, must also be maintained to maintain accountability and ensure that Non-Tax State Revenue funds are used efficiently and in accordance with regulations.

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