EFFECTIVENESS OF NON-TAX STATE REVENUE FINANCIAL MANAGEMENT AT DR. R. ISMOYO KENDARI HOSPITAL

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Abstract— This research aims to analyze and describe whether there has been effective financial management of non-tax state revenue at Dr. R. Ismoyo Kendari Hospital and describe supporting and inhibiting factors of financial management of non-tax state revenue at Dr. R. Ismoyo Kendari Hospital. Data collection techniques were observation, interview and documentation meanwhile data analysis technique used in this research was descriptive quantitative method. Results of the research show that it could be said to be quite effective non-tax state revenue for five years since the average effectiveness was 94,97%. But in 2019 – 2020, it could be said to be ineffective since realization of state revenue was not based on or could not meet the defined targets. So, it is necessary to make improvement so that the realization of non-tax state revenue can meet the defined targets. Also, there are also some supporting and inhibiting factors of non-tax revenue. The supporting factors are service quality, facility and price. Meanwhile the inhibiting factors are less number of physicians, treatment rooms and equipment.

Index Terms— Effectiveness, FInancial Management, State Revenue

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1 INTRODUCTION

Non-Tax State Revenue (PNBP) is one of the potential state revenue types in financing State Revenue and Expenditure Budget APBN and one of the most important state revenue sources apart from tax revenue. Based on the data of APBN for the last 10 years, it shows that PNPB in overall was not less than 20%, even in 2018, PNBP contributed the APBN for about 144,99 trillion or about 52,65% from overall state revenue. Meanwhile, in non-audited LKPP, realization of PNBP in 2020 was 343,8 trillion IDR, consisting of natural resources by 96,7 trillion IDR (contribution of 28,1%) and Non-natural resources by 247,1 trillion IDR (contribution of 71,9%). Growth of state revenue taken from this PNBP leads PNBP to be one of the potential sources of state revenue. Thus, source of PNBP is one of the focuses of the Ministry or Institutions to finance the service by the community.

Based on the data of PNBP realization above. PNBP taken from natural resources is projected to keep decreasing mainly by the decreasing unrenewable natural resource reserve or volume particularly crude oil and coal. The efforts to improve non-natural resource PNBP consisting of resisted state assets, PNBP from Ministry/Institution service and General Service Institution are the challenge for current PBNP managers. Updating the PNBP regulation in the forms of improvement and strengthening of PNBP governance as described above is the valuable principle in the efforts of optimizing Non-natural resource PNBP.

According to Mardiasmo (2017) "Effectiveness is a measurement of the level of success of an organization in achieving its goals". Meanwhile, according to Sondang in Othenk (2008) "Effectiveness is utilization of resources, facility and infrastructure in certain number which is deliberately defined in advance to produce a number of goods and service of the taken activities". Effectiveness of non-tax state revenue is an assessment of PNBP collection performance taken by Dr. R Is-

moyo Kendari Hospital for one budgeting year, to determine whether there has been effective or not which can be seen from the table of PNBP realized revenue which is compared to the defined targets. PNBP effectiveness plays an important role to determine the achievement of PNBP revenue gals so that it can give effects on the improvement of state revenue. If it can achieve the goals then it can be said that the PNBP revenue as one of the state revenue sources has been effective.

Dr. R Ismoyo-Level IV Hospital is a hospital owned by the Indonesian Army which is located in the Korem 143/Ho area based on the Decree of The Minister of Health of the Republic of Indonesia No. YM 02.04.3.2.4548 regarding submission to TNI AD Headquarters to organize a General Hospital under the name "Dr. R Ismoyo-Level IV Kendari Hospital". The Dr. R Ismoyo Hospital is in accordance with its main task of serving TNI personnel, civil servants and their families who are in the area of Korem 143/Ho. However, in its development, there were policies to serve general public and others. The following table presents the results of non-tax state revenues from Dr. Hospital. R Ismoyo Kendari:

Table 1.1 Realization of PNBP, in 2020

Years	PNBP (Rp)
2017	2.304.508.083
2018	1.768.572.800
2019	837.378.800
2020	724.275.450
2021	2.581.945.700
Average	1.643.336.167

Source: Data of Dr. R Ismoyo Kendari Hospital

Based on the table above, during 2017, the non-tax state revenues were IDR 2,304,508.083 and continued to decline every year, until 2020. The average PNBP was IDR 1,643,336,167. The largest PNBP revenue occurred in 2021, by to IDR 2,581,945,700. This PNBP was taken from health services provided by Dr. Hospital. R Ismoyo Kendari.

Results of the research taken by Rakhmah Budi and Nur Handayani (2019), Tasa Renata and Wilda (2021) expressed that there has been an effective collection system of Non Tax State Revenue since it has achieved the rate of 100%. However, different research results are shown by Nina Yusnita Yamin, Andi Mattulada Amir and Magfirah Angraini (2018) stating ineffective Non Tax State Revenue collection system since it could not achieve the targets. It found out obstacles leading to ineffective PNBP management namely limited participation of budget composition, less adequate human resources from the aspects of quality and quantity, weakness in operational procedural system and intern controlling system, less monitoring in the implementation and financial reporting just considered as administration formality. Based on the aforementioned background, it is proposed some problem formulations as follow: (1). Whether the financial management of non-tax state revenues has been effective at Dr. Hospital? R. Ismoyo Kendari, (2). Any supporting and inhibiting factors the collection of PNBP Hospital Dr. R. Ismoyo Kendari.

2 LITERATURE REVIEW

2.1 State Revenue and Expenditure Budget

APBN- State Revenue and Expenditure Budget is an annual financial plan by government which is approved by House of People Representatives (DPR). APBN is a realization of state financial management which is defined annually based on the laws. APBN consists of revenue budget, expenditure budget and financing. The state revenue consists of tax revenue, non-tax revenue and grants. State expenditure is used to finance the needs of central government task implementation and financial balancing financing for central and regional government. State expenditure is detailed according to organizations, functions and types of expenditure. APBN is arranged based on the needs of state government implementation and ability to collect state income.

Budget is a tool of economic accountability, management and policies. As an instrument of economic policy, budget functions as a tool to realize economic growth and stability as well as income equality in order to achieve the common goals. In the effort to realign the budget goals ad functions, it is necessary to make clear regulation of the role of House of People Representative or Regional House of People Representative and also government in the process of budget composition and stipulation as an explanation of main rules which have been defined in the Constitution of State of Republic of Indonesia of 1945.

2.2 Non-Tax State Revenue (PNBP)

There are three types of state revenue sources in the APBN namely tax revenue, non-tax revenue and grants. State revenue is defined as tax revenues, revenues obtained from the sale of goods and services owned and produced by the government, government loans, printing money and others (Suparmoko, 2000). Based on the regulation of the Minister of Finance Regulation Number 99/PMK.06/2006, it states that state revenue is money that goes into the state treasury, and one of these revenues is Non-Tax State Revenue (PNBP). Non-Tax State Revenue is all central revenues that do not come from tax revenues, including natural resources, the government's share of the profits of State-Owned Enterprises (BUMN), as well as other non-tax state revenues (Law of the Republic of Indonesia Number 2 of 2000). Based on the regulation of the Government of the Republic of Indonesia Number 22 of 1997, Non-Tax State Revenue is central income that does not come from tax revenues. In general, Non-Tax State Revenue is overall central income with any name and form that can be valued in money outside of taxation, customs and oil and gas revenues, both received domestically and abroad, which includes functional income and general income which are under department /institution management (Hartoyo, 1999).

2.3 Effectiveness

According to Beni (2016: 69), effectiveness is a relationship between outputs and goals or can be said as a measurement on the level of outputs, policies and procedures of an organization. Effectiveness also relates to the level of success of an operation taken by public sectors so that an activity is said to be effective if the activity has great effects on the ability to provide public service as the defined targets. According to Mahmudi (2010: 143), effectiveness is a relationship between outputs with goals or targets to be achieved. It is said to be effective is the activity process reaches final targets and goals of the policy, meanwhile according to Fajar, effectiveness of regional retribution is a comparison of realization and target of regional retribution collection so that it can be used as a measurement of the success in implementing the collection system.
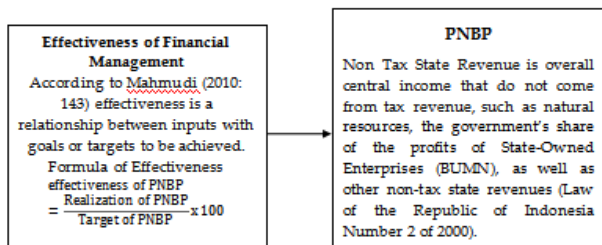
3 RESEARCH CONCEPTUAL

Law Number 17 of 2003 states that State Finances are all rights and obligations of the state that can be valued in money, as well as all matters in the form of money or goods that can be used as state property in connection with the implementation of these rights and obligations. Furthermore, it is said that the state has the right to collect taxes, issue and circulate money, and make loans. The state's obligation is to carry out public service tasks for the state government and pay the third tax bill. State revenue is the right of the central government which is recognized as an addition to the value of net worth. State expenditure is the obligation of the central government which is recognized as a deduction from the net worth.

Based on the regulation of the Government of the Republic of Indonesia Number 22 of 1997, Non-Tax State Revenue is central income that does not come from tax revenues. In general, Non-Tax State Revenue is overall central income with any name and form that can be valued in money outside of taxation, customs and oil and gas revenues, both received domestically and abroad, which includes functional income and general income which are under department /institution

management (Hartoyo, 1999).

According to Mardiasmo (2017:134) Effectiveness is a measure of the success or failure of achieving the goals of an organization in achieving its goals. If an organization achieves its goals, the organization has been running effectively. Indicators of effectiveness describe the range of effects and impacts (outcomes) of the program's outputs in achieving program objectives. Greater contribution of the resulting output to the achievement of the specified goals or objectives leads to more effective work process of an organizational unit.

Effectiveness of Non-Tax State Revenue Financial Management at Dr. Hospital. R. Ismoyo Kendari can be seen in the conceptual framework of the study in Figure 3.1

Chart 3.1. Conceptual Framework

Effectiveness of Financial Management	PNBP
According to Mahmudi (2010: 143) effectiveness is a relationship between inputs with goals or targets to be achieved. Formula of Effectiveness effectiveness of PNBP $= \dfrac{\text{Realization of PNBP}}{\text{Target of PNBP}} \times 100$	Non Tax State Revenue is overall central income that do not come from tax revenue, such as natural resources, the government's share of the profits of State-Owned Enterprises (BUMN), as well as other non-tax state revenues (Law of the Republic of Indonesia Number 2 of 2000).

4 RESEARCH METHOD

The object of this research is the Effectiveness of Financial Management of Non-Tax State Revenues at Dr. Hospital. R. Ismoyo Kendari. The data in this study are grouped into two types of data, namely primary data and secondary data. Primary data is THE data obtained directly from informants to be interviewed. While secondary data is data sourced from existing documents (such as PNBP data and organizational structure). Data collection techniques used include observation, interviews and documentation.

The data analysis technique used in this research is descriptive quantitative method. In the quantitative method, the researcher performs calculations on the collected data. The calculation is the effectiveness analysis. A financial management is said to be very effective if the contribution of output to the target is greater. To calculate the level of effectiveness of financial management, it can use the following formula:

$$\text{Effectiveness of PNBP} = \frac{\text{Realization of PNBP}}{\text{Target of PNBP}} \times 100$$

5 RESEARCH RESULTS

5.1 Effectiveness of Non Tax State Revenue

Effectiveness is a measurement of organizational success to achieve its goals. If the effectiveness concept is related to non tax state revenue, then the effectiveness is defined as a level of non tax revenue realization which can be obtained from the number of defined revenue in a certain period. The measurement formula of non tax revenue effectiveness suggested by (Mahmudi, 2015):

$$\text{Effectiveness of PNBP} = \frac{\text{Realization of PNBP}}{\text{Target of PNBP}} \times 100$$

The state revenue target is the target given by the government. The target given to the Dr.R. Ismoyo Kendari hospital is the target given from the Ministry of Defense, this is because the Dr. R. Ismoyo Kendari hospital is under the auspices of the Ministry of Defense. The measurement of the effectiveness value in more detail is based on the financial performance criteria of the Ministry of Home Affairs No. 690,900,327 of 1996 concerning guidelines for the assessment of financial performance as arranged in the following table:

Table 1.1 Measurement of Effectiveness Values

Performance score	Notes
>100%	Effectiveness
85 to 99%	Quite effective
65 to 84%	Less effective
<65%	Ineffectiveness

Source: Mahmudi (2015)

The effectiveness of non-tax state revenues at Dr.R. Ismoyo Kendari uses the following formula:

$$\text{The year of 2017} = \frac{Rp\ 2.304.508.083}{Rp\ 2.200.000.000} \times 100 = 104,75\%$$

$$\text{The year of 2018} = \frac{Rp\ 1.768.572.800}{Rp\ 2.350.000.000} \times 100 = 75,26\%$$

$$\text{The year of 2019} = \frac{Rp\ 837.378.800}{Rp\ 2.000.000.000} \times 100 = 41,87\%$$

$$\text{The year of 2020} = \frac{Rp\ 724.275.450}{Rp\ 1.560.000.000} \times 100 = 46,43\%$$

$$\text{The year of 2021} = \frac{Rp\ 2.581.945.700}{Rp\ 1.250.000.000} \times 100 = 206,56\%$$

The following is presented data on targets and realization of non tax state revenues at Dr. R. Ismoyo Kendari Hospital.

Table 1.2 Target and Realization of PNBP by Dr. R. Ismoyo Kendari Hospital

Years	Targets (IDR)	Realization (IDR)	Changes (%)
2017	2.200.000.000	2.304.508.083	104,75
2018	2.350.000.000	1.768.572.800	75,26
2019	2.000.000.000	837.378.800	41,87
2020	1.560.000.000	724.275.450	46,43
2021	1.250.000.000	2.581.945.700	206,56
		Average	94,97

Source of Data: Processed, 2022

Based on the data above, in 2017, the number of the defined targets was IDR 2,200,000,000, while the realization was successfully carried out by Dr. Hospital. R. Ismoyo Kendari by IDR 2,304,508.083, in other words, the defined target was successfully achieved, with a percentage of 104.75%, because the average non-tax state income in that year was IDR 192,042,340 per month or it can be said very effective. In 2018, the defined target was IDR2,350,000,000, while the realization was IDR 1,768,572,800 or only 75.26% of the defined target, it showed that the hospital did not succeed in achieving the defined target or could be said to be less effective. The target given in

2018 was also the highest target in the 5 years of this research. In 2019, the target given was IDR 2,000,000,000 but the realization was successfully carried out by only IDR 837,378,800 or 41.87% of the defined target. Failure to achieve this target can be seen as the failure for the management of Dr. Hospital. R. Ismoyo Kendari or it can be said to be ineffective.

In 2020, the target of non-tax state revenue was IDR 1,560,000,000 while the realization was successfully by IDR 724,275,450 or only 46.43% of the defined target. This means that it can be concluded that hospital management is ineffective in achieving the defined targets. This also shows the target that has not been achieved in three years consecutively. In 2021, the defined target was IDR 1,250,000,000 which was lower than the target in the previous year, while the realization was successfully by IDR 2,581,945,700 or 206.56%. It means that the target achieved has exceeded the defined one and from the performance aspect, it can be said to be very effective in achieving the defined targets. However, in 2021, it should be noted that the highest increase in income occurred only in one month, namely in October, while in other months, it was the same as the previous year. Meanwhile, the average change or percentage of realization against the target for the last five years was 94.97% or can be said to be effective. This is due to the high realization in 2021 and 2017.

Based on the results of this study, the average effectiveness of non-tax state revenues during the five years of the study can be said to be quite effective, because the average effectiveness is 94.97%. However, in 2019 – 2020, it can be said to be ineffective, this is because the realization of state revenues could not match or did not meet the defined targets by the Ministry of Defense. So, it is necessary to improve so that the realization of non-tax state revenues can meet the defined targets. The ineffectiveness of the collection realization is caused by the lack of patients visiting Dr. Hospital. R. Ismoyo Kendari Hospital. This is because the hospital prioritizes health services provided to members of the Indonesian Army, this is in accordance with the regulation of the Director General of the Ministry of Defense No. 18 of 2014 stating that Hospital General Public Services, as then referred to as Yanmasum Rumkit, is the provision of services to general public by utilizing resources and capacities. The Hospital is within the Ministry of Defense and the TNI, while Article 3 explains that there is more capacity in the complex that can be used to serve general public without hampering the achievement of the main tasks of the hospital and still by prioritizing service patient services.

In addition, it is also necessary to understand that non-tax state revenues also come from health services to the general public apart from the participants of the National Health Insurance. The revenue from the BPJS participants is the highest one owned by the hospital. This is confirmed by the results of an interview with the treasurer of the Dr. R. Ismoyo Kendari hospital who stated that the highest revenue obtained by Dr. R. Ismoyo Kendari Hospital was dominated by PNBP funds from BPJS, while from PNBP funds for hospital public services are relatively small and rarely meet the defined targets (Letda Yasir, Interview on 1 February 2022).

5.2 Supporting and Inhibiting Factors of PNBP Revenue at Dr. Ismoyo Kendari Hospital

The supporting factors are any factors that facilitate the increase in non-tax state revenues. These factors are expected to increase PNBP at Dr. R. Ismoyo Kendari Hospital. Based on the results of interviews with the head of the Dr. R. Ismoyo Kendari hospital who stated that:

"For the factors supporting of non-tax state revenue (PNBP), certainly, are from patient visiting the Dr. R. Ismoyo Kendari Hospital, thus, we always serve patients wholeheartedly and provide the best medical services, so that patients can visit again and patients can also socialize to the community regarding the quality of service they experience at this hospital. In addition, the available facilities are also quite adequate and the prices at this hospital are also quite affordable." (dr. Denny Suprapto, Sp.O.T, Interview on 1 February 2022).

Based on the interview, it can be said that the supporting factors for PNBP at Dr. R. Ismoyo Kendari Hospital consists of three parts that support this revenue, namely:

1. Quality of Service
According to Kotler and Keller (2016; 156), Service Quality is the totality features and characteristics of a product or service that has the ability to satisfy needs which is stated or implied. The quality of service in supporting the revenue of PNBP is because it is related to the services provided to patients. Better service provided to the patients will make them to be more comfortable in undergoing treatment.

2. Facilities
According to Toriq. (2014:22), facilities are all matters that can facilitate efforts and facilitate works in order to achieve certain goals. According to Tjiptono (2005), facilities are physical resources that must exist before a service can be offered to consumers. From the various definitions above, it can be said that facilities are all matters that make easier for patients to benefit from the services provided by the hospital.

3. Price
The definition of price according to Kotler and Armstrong (2016) is the amount of money charged for a product or service, or the amount of value that consumers exchange for the benefits of having or using the product or service. Prices give effects on the PNBP collection. The price here is the price for the services provided at Dr. R. Ismoyo Kendari Hospital.

While the inhibiting factors for PNBP collection according to the results of interviews with the head of the Dr. R. Ismoyo Kendari hospital who stated that:

Talking about the inhibiting factors, it can be by a matter that this Dr. R. Ismoyo Kendari hospital is still level IV, meaning that in terms of the number of doctors, it is not fully sufficient and also the number of treatment rooms is still lacking. We can no longer build side buildings, we can only go upstairs or move to another location. Apart from doctor aspect, it can also be related to equipment that is still lacking, but there aren't that many shortcomings either. In the future, we plan to improve the equipment here and also add more personnel, especially doctors as the specialists.

(dr. Denny Suprapto, Sp.O.T, Interview on 1 February 2022)
From the results of the interviews above, it can be concluded that there are several factors that inhibit the collection of PNBP

at Dr. R. Ismoyo Kendari Hospital, including the number of doctors, treatment rooms and equipment.

6 CONCLUSION AND RECOMMENDATION

6.1 Conclusion

Based on the results of the analysis and discussion of this research, it can be concluded that:

1. Based on the results of this study, the average effectiveness of non-tax state revenues during the five years of the study can be said to be quite effective, because the average effectiveness is 94.97%. However, in 2019 – 2020, it can be said to be ineffective, this is because the realization of state revenues could not match or did not meet the defined targets by the Ministry of defense. So, it is necessary to improve so that the realization of non-tax state revenues can meet the defined targets.
2. There are several supporting and inhibiting factors for PNBP collection. The supporting factors consist of quality of service, facilities and price. Meanwhile, the inhibiting factors consist of lack of doctors, treatment rooms and equipment.

6.2 Recommendation

Based on the research results, the researchers propose the following recommendations.

1. It is necessary for the management of Dr. R. Ismoyo Kendari Hospital to further increase the number of doctors, treatment rooms and facilities in the hospital. Especially for doctors, so that it can have more specialist ones. By the fulfillment of doctors, treatment rooms and facilities, it is expected that the defined PNBP target can be achieved to the maximum level.
2. Further research is recommended to further deepen this research, for example by giving more analysis on patient satisfaction in hospitals related to doctors, facilities and given services.

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