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Non-Tax State Revenue at the Directorate General of General Legal Administration in the Perspective of State Finance Law

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Abstract

State revenue is part of the scope of State Finance which is divided into tax revenues, Non-Tax State Revenue (PNBP) and grants which are managed in the APBN mechanism. In the management of State Finances, PNBP has two functions, namely the budgeting function and the regulatory function. This study intends to find out how PNBP is managed at the Directorate General of General Legal Administration (DG AHU) in the perspective of state finance law and how PNBP is managed at the DG AHU during the Covid19 Pandemic. The research method used is normative juridical with a statutory approach supported by field studies. In addition, a quantitative approach will be used in the form of descriptive analysis using a statistical approach and effectiveness analysis to determine the management of PNBP at the Directorate General of AHU. The results obtained indicate that based on the regulation regarding the type of PNBP, the Directorate General of AHU has the right to collect PNBP originating from legal services for legal entities, general civil law, notary, inheritance, fiduciary, fingerprint taking for formulation, political parties, citizenship, citizenship status, investigators. Civil Servants, as well as Non-Legal Business Entities. Meanwhile, the management of PNBP at the Directorate General of AHU during the Covid pandemic was able to maintain an effective performance assessment with an effectiveness percentage of 82.54% in 2020 and 83.34% in 2021.

Keywords: Directorate General Of Legal Administrative Affairs, Non-Tax State Revenue, State Finance Law, Tax Management

A. Introduction

The formation of a state government to carry out government functions in various fields is carried out in order to achieve the goals of the state as stated in paragraph IV of the Preamble to the 1945 Constitution of the Republic of Indonesia. This formation creates state rights and obligations that can be valued in money and need to be managed in a management system. state finances based on the basic rules that have been set. The basic regulation of the state financial management system is reflected in Article 23A of the 1945 Constitution of the Republic of Indonesia which states that taxes and other levies of a coercive nature for the purposes of the state are regulated in law.

Taxes or other levies that are coercive to the public are state revenues that are the right of the central government and are recognized as an addition to the value of net assets in the management of the State Revenue and Expenditure Budget (APBN) (Prasetyowati & Panjawa, 2022). State revenue is divided into two main categories, namely domestic revenue and grants. Grants are donations or gifts from other parties, both individuals and business entities originating from within the country or abroad to the state. Meanwhile, domestic revenue is divided into two sources, namely Tax



Revenue and Non-Tax State Revenue (PNBP). State revenue or money entering the state treasury is part of the scope of State Finance. Simatupang (2021) argues that state revenue is one of the basic understandings of State Finance in addition to aspects of state expenditure, state administration as well as stabilization and growth.

In one aspect of state revenue, Soemitro (in (Maznawaty et al., 2015)) defines tax as a people's contribution to the state treasury based on law that can be forced by not receiving reciprocal services (contra-achievements) directly to be used as payments for general expenses. . In positive law in Indonesia, the regulation on tax harmonization is one of the government's efforts to consolidate fiscal policy comprehensively. This arrangement aims to increase sustainable economic growth and optimize state revenues to finance national development. According to Tjip Ismail in (Sulastyawati, 2014), government policies in the field of state revenues and grants are directed to support sustainable fiscal policies through optimization.

One of the government policies to maximize non-tax state revenues while increasing the implementation of government duties and functions in serving the community is regulated in Law Number 9 of 2018 concerning Non-Tax State Revenue (PNBP Law), which is an update of Law Number 20 of 1997. concerning Non-Tax State Revenue. One of the objectives to be achieved in this PNBP Law is to ensure and maintain the scope of non-tax income so that it remains in accordance with the package of Laws in the State Finance sector.

PNBP is a levy paid by an individual or entity by obtaining direct or indirect benefits for services or utilization of resources and rights obtained by the state based on laws and regulations (Eka Wilanjani, 2019). In other words, PNBP is central government revenue excluding tax revenues and grants which are managed in the APBN mechanism.

Based on the context of state finances, PNBP has an equal position with tax revenues. This can be seen from the state budget posture which places these two sources of revenue as a component of domestic revenue. The government's policy of looking at equality is followed by efforts to encourage the optimization of PNBP potential as well as efforts to optimize the taxation sector. Even though the government has an interest in encouraging an increase in state revenues, it should still be carried out within the corridors of the applicable law.

In the State Finance management system, PNBP has two functions, namely the budgeting function and the regulatory function. PNBP acts as a budgeting function because it is one of the elements of state revenue that has a fairly large contribution apart from the taxation sector in the composition of the APBN. Meanwhile, in the regulatory function, PNBP plays an important and strategic role in supporting government policies for controlling and managing state assets, including the use of natural resources. PNBP control and management is very important to realize community welfare, national independence, and sustainable and just national development (State-Agency & Expertise, 2020).

PNBP collection will burden the community so that its implementation must be based on very careful considerations. PNBP collection must also calculate the impact of the imposition on the community, business activities and the burden of costs borne by the government for the implementation of service activities (Kurniasih, 2016). In addition, the collection of PNBP must also pay attention to the aspect of justice so that

the burden that must be borne by the community has a reasonable weight and provides the possibility of obtaining profits and does not hinder business activities carried out by the community.

It is undeniable that state revenues sourced from PNBP are increasingly showing their charm. Although the nominal value is still far from tax revenue, its existence has been proven amidst the global and national economic downturn due to the Covid-19 pandemic. The enthusiasm and consistency of PNBP can be seen from the skyrocketing revenue in 2021 after it collapsed in 2020. It was recorded that until the end of November 2021, state revenues from PNBP sources had exceeded the target of 121% or reached revenues of Rp.361.14T from the target of Rp.298.20T. .

The issuance of Government Regulation Number 28 of 2019 concerning Types and Tariffs of Non-Tax State Revenue Applicable to the Ministry of Law and Human Rights (Permenkumham 28/2019) is the Government's response to the need for services and legal certainty for the community. One of the tasks and functions of the Ministry of Law and Human Rights (Kemenkumham) in improving services to the community is carried out by the Directorate General of General Legal Administration (Ditjen AHU) which has the task of implementing policies in the field of general legal administration services in accordance with statutory provisions (Nugroho, 2017).

As for broadly speaking, the types of PNBP that apply to the Directorate General of AHU include services on Fiduciary Services, Legal Entity Services and Other Legal Services. In implementing the strategy to improve the quality of legal services that have been determined, the Directorate General of AHU targets the implementation of PNBP management policies for the 2017-2021 period as follows.

Service Development in Information Technology-based General Law Administration Program. Development of PNBP Payment System Services for General Legal Administration (SIMPADHU), Making the Ease of Doing Business Successful in Indonesia. Increase Cooperation with Government and Non-Governmental Institutions/Institutions, Formulation of Policies related to PNBP Management.

Table 1. Target and Realization of PNBP DG of AHU

Year	Acceptance Target	Realization of Receipts
2019	887,666,250,000	1,052,961,138,319
2020	913,161,000,000	753.736.043.374
2021	1,036,980,524,327	864,240,751,079

It can be seen that there was a significant decrease in the realization of PNBP at the Directorate General of AHU in the 2019 to 2020 period, and the revenue realization target for 2021 could not be achieved. Although the Directorate General of AHU always increases the target of PNBP receipts every year, the realization achieved is very volatile because it depends on the submission of requests for services from the community.

The Covid-19 pandemic has caused limitations on community activities in various sectors, especially in the economic field. This has an impact on the decline in people's purchasing power so that it has an impact on the PNBP revenue sector of the Directorate General of AHU. Such conditions require a quick response from the Directorate General of AHU to be able to determine policies in optimizing PNBP so

that services to the community are not disrupted. This is the basis for research to find out how to regulate PNBP in the perspective of state finance law and PNBP management during the Covid19 pandemic at the Directorate General of AHU.

The purpose of this study is to determine the regulation of Non-Tax State Revenue at the Directorate General of General Legal Administration in the perspective of state finance law and to determine the management of Non-Tax State Revenue at the Directorate General of General Legal Administration during the Covid19 Pandemic.

B. Method

This study uses a normative juridical method with a statutory approach supported by field studies to identify existing problems. The normative juridical method is used to examine various legal rules used in the regulation of PNBP at the Directorate General of AHU (Susmitha, 2018).

In addition, this study will also use a descriptive method with a quantitative approach to describe an event that is happening at the present time. As for using a quantitative approach because it uses numbers starting from data collection, interpretation of the data and description of the results. A quantitative approach will be used to link research results in the form of numbers on the management of PNBP of the Directorate General of AHU with the phenomenon that occurs, namely the Covid19 Pandemic.

The focus or object to be researched is all laws and regulations at various levels or other legal sources that regulate PNBP within the scope of the Directorate General of AHU of the Ministry of Law and Human Rights. In addition, there will be restrictions on research on PNBP management which will only examine the planning and implementation process. One of them is researching the achievement targets and realization of PNBP for 2019-2021, as well as the obstacles faced. This restriction was carried out to determine the effectiveness of the Directorate General of AHU in managing PNBP during the Covid-19 pandemic.

The data source is the subject from which the data can be obtained. In this study, the sources used are:

- a. Primary data, or data obtained directly from research subjects or in this case at the Directorate General of AHU in the form of interviews or questions and answers. Primary data collection is part of the research process for decision-making purposes.
- b. Secondary data is used to support primary information that has been obtained, including in the form of qualitative, namely library materials, laws and regulations, previous research in the field of PNBP and so on and quantitative form, namely the annual financial report of the Directorate General of AHU which contains targets and realization of PNBP Year 2019-2021

This research will be supported by factual data collected through:

- a. Library Research (Library Research)
This technique is used by studying various books, laws and regulations, and other legal sources as reference material. The documents that have been collected will be reviewed and recorded information that is in accordance with

the research theme to be reduced and then poured into theoretical thinking. This method is used to strengthen the facts of the phenomenon to be studied.

b. Field Research (Field Research)

Field research is carried out by digging up data sourced from the research location to study intensively about the background of the current situation using 3 methods as follows:

1) Interview

To ensure the reliability of the data, interviews will be conducted with parties who are considered to have mastered the field being researched. Determination of informants is done by purposive sampling, namely the technique of determining the sample of data sources with certain considerations. One of the considerations taken is the authority or power possessed so that it is hoped that all data can be accounted for for their truth. Therefore, to complete the need for data, it will involve the Finance Section of the Directorate General of AHU with the main informant being the Sub-Coordinator of PNB Management of the Directorate General of AHU.

2) Observation

Data were collected through the observation method or the observation process followed by systematic, logical, objective and rational recording of various phenomena in actual situations. (Kristanto, 2018) In this case, observations will be made at the Office of the Directorate General of General Legal Administration

As for the qualitative data that has been successfully collected, it will be analyzed through a normative juridical method with a statutory approach because it will examine the variety of legal rules that are the scope of the research. Meanwhile, for quantitative data, a descriptive analysis will be carried out using a statistical approach and an analysis of effectiveness. According to Walpole in (Ibrahim, 2007), descriptive statistics are methods related to data collection and presentation of a data set so as to provide useful information. Meanwhile, to calculate the total effectiveness of PNB, use the following formula.

$$Efektifitas\ PNB = \frac{Realisasi\ PNB}{Target\ PNB} \times 100\%$$

The measure used to determine the level of success of PNB financial management based on the performance accountability of government agencies uses the following scale.

- a. 85% to 100% = Very Effective
- b. 70% to 84% = Effective
- c. 55% to 69% = Quite Effective
- d. <54% = Less Effective.

C. Results and Discussion

1. Regulation of Non-Tax State Revenue at the Directorate General of General Legal Administration in the Perspective of State Finance Law

The issuance of the State Finance Law is a form of government policy to change the paradigm of state finance law in order to build an effective, efficient, principle-compliant state financial management system and in accordance with the principles of good governance (Monteiro, 2019). In the governance of state finances, there are sources of state revenue whose collection is based on statutory regulations and is used to finance the implementation of government duties to achieve state goals. The approach to the scope of state finance from the object side includes all state rights and obligations that can be valued in money, including various policies in the fiscal sector.

Based on the opinion of Simatupang (2021) that State Finance as a right and obligation of the state that can be valued in money should be a determining factor in realizing social justice for all Indonesian people if the budget planning process and its responsibilities are integrated and synchronized. Efforts to achieve this can only be done if an integrated state financial system is realized, in which egocentric, ego-sectoral, and egotistical can be put aside to make state finances an instrument for realizing social justice.

As an effort to realize social justice, the central government and regional governments have the duty and function to serve and protect and manage state assets. The government's role in the implementation of state revenues and expenditures is very important because the government can control financial management in an integrated and harmonious way towards a balanced and dynamic budget policy (Dita, 2019).

Policies on State Finances as outlined in the APBN are the backbone of a country's development and will determine the sustainability of the economy both now and in the future. To quote Rene Stours in (Illahi, 2020) that the nature or philosophy of the APBN is "The constitutional right which a nation has to authorize public revenue and expenditure does not originate from the fact that the members of the nation contribute does not originate from the fact that the members of the nation contribute the payments. This right based in a loftier idea. The idea of a sovereignty." In other words, the APBN is a form of state sovereignty in managing state finances.

In the theory of state finance, there are several classification patterns, both on the expenditure side and on the state revenue side. Specifically on the side of state revenues, it can be seen, among others, the classification of state revenues from the taxation sector and from the non-tax sector. The state revenue sector related to certain public services that are the responsibility of the government, was originally known as revenue dominal, which is state revenue which essentially comes from all state property, including certain powers or authorities which in its implementation can generate state revenue. Concretely, the revenue referred to comes from the sale of natural wealth and wealth that belongs to the state.

The implementation of government activities and functions in the field of state finances contains various aspects, among which are state revenues as a source of implementing state expenditure activities in the APBN, which is a mandate from the 1945 Constitution of the Republic of Indonesia. Unfortunately, one of the main

sources of state revenue in the APBN is or revenue from the tax sector, is not able to cover all government expenditures, so it is necessary to explore other sources of revenue optimally, one of which is through non-tax revenues.

The average realization of PNBPN from 2016 to 2020 is around Rp. 346.99 trillion. This achievement places PNBPN as the second largest contributor to state revenue besides tax revenues. This condition shows the strategic role of PNBPN for overall state revenues. So it is not wrong if the government continues to pay attention to optimizing revenues from the PNBPN sector.

Article 6 and Article 8 of the State Finance Law stipulate that the President as the holder of the mandate to manage state finances can authorize the minister/head of the agency acting as the Budget User to carry out the collection of PNBPN and deposit it to the State Treasury. Therefore, the Ministry led by a Minister is authorized to manage PNBPN and is tasked with compiling and submitting proposals for types and rates of PNBPN. The proposed proposal will be submitted to the Minister of Finance as the fiscal manager to be evaluated and determined as stipulated in Article 15 and Article 16 of the PNBPN Law.

PNBPN is grouped into 4 (four) major categories, namely Natural Resources Revenue, Separate Revenue from State Assets, Other PNBPN Revenues and Public Service Agency Revenues. In principle, other non-tax revenues include various types of income collected by Ministries/Agencies for service products provided to the community. Philosophically, Sri Mulyani said that fees for services to the community or service are charged, not in order to earn profits but to improve the quality of the service itself. The levies carried out by government agencies are carried out based on a Government Regulation concerning Types and Tariffs on Types of Non-Tax State Revenue at Certain Ministries/Institutions (Rusdi, 2021).

Government Regulation Number 69 of 2020 concerning Procedures for Setting Tariffs on Types of Non-Tax State Revenue authorizes PNBPN Management agencies to collect PNBPN in providing services. The forms of services that are regulated include, among others, the provision of goods, services or administrative services which are the responsibility of the government, both in meeting the needs of the community and implementing the provisions of laws and regulations. The Ministry of Law and Human Rights as one of the PNBPN Management Agencies is bound by Permenkumham 28/2019 which provides the right to collect PNBPN in carrying out tasks in the fields of legal services, education and training, immigration services, intellectual property services, health services and collaborative activities with other parties in the context of fostering the independence of correctional inmates.

Referring to the Regulation of the Minister of Law and Human Rights Number 41 of 2021 concerning the Work Organization and Work Procedure of the Ministry of Law and Human Rights (Permenkumham 41/2021), one of the functions carried out by the Ministry of Law and Human Rights is the formulation, determination and implementation of policies in the field of general law administration regulations. . The function carried out is to support one of the Missions of the Ministry of Law and Human Rights in 2020-2024, which is to provide quality public services in the legal field.

The mission of the Ministry of Law and Human Rights above is then translated into the Mission of the Directorate General of AHU, which is to provide quality public

services in the field of general legal administration. To achieve this goal, it is outlined in detail into the strategic objectives of the Directorate General of AHU, namely improving the quality of legal services in the field of General Legal Administration. As an effort to make this happen, in carrying out its duties and functions, the Directorate General of AHU can collect PNBP rates for legal services with the provisions that apply to Permenkumham 28/2019. Legal services are all types of services in the field of legal services carried out by the Directorate General of AHU.

The Directorate General of AHU has the right to collect PNBP originating from legal services in the form of:

- a. Information on limited company data in the limited liability company list, foundation data in the foundation list, association data, notary protocol data, curator data, will data, fiduciary data, political party data, citizenship data, citizenship status data, and civil servant investigator data;
- b. Application for blocking and unblocking of Limited Liability Companies, Foundations and Associations;
- c. Providing information on the formulation and identification of fingerprints electronically or non-electronically; and/or;
- d. Citizenship and citizenship status

As an exception, if the application submitted is related to the interests of the government, a tariff of Rp. 0.00 (zero rupiah). Government interests that are regulated include investigations, investigations, taxation, humanity and/or administration of other government affairs. Exceptions can be granted based on a request, Memorandum of Understanding and/or Cooperation Agreement submitted to the Menkumham through the Director General of General Legal Administration (Dirjen AHU) by attaching supporting documents for the reasons for the exception. If the Director General of AHU does not provide a written answer to the Applicant within a maximum period of 30 (thirty) days from the receipt of the application, then the application is considered unacceptable.

Exceptions are also applied to services in the field of cooperatives in line with the issuance of regulations that transfer the authority to ratify, change and dissolve cooperatives from the Ministry of Cooperatives and Micro, Small and Medium Enterprises to the Directorate General of AHU. This rule is a follow-up to Government Regulation Number 24 of 2018 concerning Integrated Business Licensing Services electronically OSS (Online Single Submission) and is subject to a tariff of Rp. 0.00 (zero rupiah).

2. Management of Non-Tax State Revenue at the Directorate General of General Legal Administration during the Covid19 Pandemic

PNBP management is the use of resources in the framework of governance which includes planning, implementation, accountability and supervision activities to improve services, accountability, and optimize state revenues originating from PNBP. PNBP is collected or billed by government agencies in accordance with statutory regulations based on the PNBP Plan or the results of the calculation/determination of the APBN which are expected to be received in the coming year. After being billed, PNBP must be reported in writing by government agency officials to the Ministry of Finance in the form of a monthly report submitted no later than the 10th of the following month (Abdul, 2014).

In preparing the budget plan, most of the expenditures of the Directorate General of AHU are financed by funds sourced from PNBPNP. In 2022, the Directorate General of AHU will receive a budget allocation of Rp. 641,943,397,000 originating from Pure Rupiah (RM) of Rp. 38,891,306,000 or 6.06%. Meanwhile, the funding originating from PNBPNP for the Current Fiscal Year is Rp. 602,052,091,000 or 93.79% of the total approved by the Minister of Finance through the Director General of Budget.

The budget is allocated to finance the Law Enforcement and Service Program in the amount of Rp. 335,469,155,000 (52.26%) covering the activities of Central Authority Administration and International Law, Civil Law Administration, Criminal Law Administration, Constitutional Law Administration, Information Technology Administration of General Law Administration. In addition, 306,474,242,000 (47.74%) were allocated for the implementation of the Management Support Program which includes Management Support Activities and Other Technical Support of the Directorate General of AHU.

Based on the expenditure details, the Directorate General of AHU uses Rp. 26,909,342 (4.19%) for the Employee Expenditure component, Rp. 419,920,584 (65.41%) for Goods Shopping and Rp. 195,113,471 (30.39%) for Capital Expenditure. Therefore, in order for the implementation of tasks and functions to run optimally, it is necessary to plan and prepare realistic PNBPNP targets based on the realization of physical and financial achievements in the previous year so that disbursement in the current year does not experience obstacles.

Every year, the Director General of AHU and the Head of Regional Offices are required to set targets for PNBPNP Legal Services based on the realization of PNBPNP for Legal Services in the current year. The results of the preparation of the Legal Services target will be used as the basis for the preparation of PNBPNP receipts at the Ministry of Law and Human Rights for the following fiscal year.

Each application for Legal Services is subject to a fee which has been regulated in separate provisions. Receipt of funds for service requests will be deposited into the state treasury through the account of the Recipient Treasurer of the Directorate General of AHU. Furthermore, reconciliation will be carried out with the State Treasury Service Office and will be recorded as receipts from the Directorate General of AHU. Finally, PNBPNP receipts will be recorded in the PNBPNP reporting application of the Directorate General of AHU and submitted to all Regional Offices. As a form of accountability, the Beneficiary Treasurer at the Regional Office is required to report all monthly receipts from Legal Services to the Budget User Proxy (KPA), or in this case the Secretary of the Directorate General of General Legal Administration (Sesditjen AHU). The report is in the form of a printout on the PNBPNP reporting application of the Directorate General of AHU.

PNBPNP that has been received can be used for supporting activities of General Legal Administration services which are regulated by the Decree of the Minister of Finance Number 10/KMK.02/2012 concerning Approval for the Use of Part of PNBPNP Funds at the Directorate General of AHU. The PMK stipulates that the permit for the use of PNBPNP from the Directorate General of AHU is 76.43%. The use of part of the PNBPNP funds will be used to finance activities that include:

- a. Provision and improvement of quality and measurable services in accordance with the duties and functions of the General Legal Administration Program; and/or;
- b. Encouraging an increase in Non-Tax State Revenue at the Directorate General of AHU.

The Directorate General of AHU can also provide a budget sourced from PNBP to the Regional Office of the Ministry of Law and Human Rights to carry out the General Legal Administration program. This is intended so that the Regional Office of the Ministry of Law and Human Rights (Regional Office) can improve legal services that are more optimal so that they can realize transparent, effective, efficient and accountable management and reporting of PNBP. Regional Offices through the Division of Legal and Human Rights Services Regional Offices of the Ministry of Law and Human Rights and the Heritage Center (BHP) have the right to use part of PNBP funds to finance activities:

- a. Operational legal services in the field of Fiduciary, Notary and Citizenship to improve services to the community;
- b. Law enforcement in the field of Fiduciary, Notary and Citizenship;
- c. PNBP guidance and monitoring;
- d. Improving the quality of human resources to support legal services to achieve the PNBP target to the community;
- e. Procurement, improvement and maintenance of facilities and infrastructure in order to improve the quality of legal services to achieve the target of PNBP to the community; and
- f. Improvement and development of technology in the field of Fiduciary, Notary and citizenship.

Table 2. Percentage of Effectiveness of DGT PNBP Management
AHU 2019-2021

Year	Acceptance Target	Realization of Receipts	%
2019	887,666,250,000	1,052,961,138,319	118.62
2020	913,161,000,000	753.736.043.374	82.54
2021	1,036,980,524,327	864,240,751,079	83.34

During the 2019 period, the Directorate General of AHU managed to record the realization of revenues with a percentage of 118.62. In terms of performance assessment, the figures presented indicate that the Directorate General of AHU is very effective in managing PNBP. This is supported by several new rules that have been implemented to strengthen the implementation of the duties and functions of the Directorate General of AHU. One of them is Government Regulation Number 24 of 2018 concerning Business Licensing Services which is a derivative of Presidential Regulation Number 91 of 2017 concerning Acceleration of Business Implementation. In this arrangement, there is a transfer of the CV, Firm and Civil Partnership registration process from the District Court to the Ministry of Law and Human Rights through the Directorate General of AHU. There are also other steps to increase the volume of establishment of business entities in Indonesia, namely by integrating the electronic service system of the Directorate General of AHU or AHU Online with the creation of a TIN, BPJS and the Indonesian Internet Domain Manager (PANDI). This

integration is one of the factors supporting the ease of doing business in Indonesia so that it has an impact on the PNBP of the Directorate General of AHU.

Meanwhile, in the 2020 period, the realization of revenue that was achieved was only 82.54%. Although in terms of performance, these achievements are categorized as effective, but year on year (YoY) shows a very significant percentage decrease or around -36.08%. Not too much different conditions were experienced in the 2021 period, which recorded a realization rate of 83.34% with an effective performance assessment.

The Covid-19 pandemic that has lasted more than 2 years has caused the world's economic conditions to weaken and also affected Indonesia. This condition resulted in an economic contraction that affected the slowdown in business activity so that it hit the PNBP receipts of the Directorate General of AHU in 2020 and 2021. However, there was a slight increase in the realization of 0.8% (YoY) which indicates that in 2021, the community's economic activity will begin to improve. .

As a follow-up to the President's policy in reducing the impact of the Covid-19 pandemic, the Directorate General of AHU has proposed the determination of the types and rates of new types of PNBP to the Minister of Finance. This proposal aims to support the increase in national economic stimulus through relief from bank credit payments or financing loans for debtors or borrowers whose businesses and jobs are directly or indirectly affected.

In response to the proposed efforts, the Government issued the Minister of Finance Regulation Number 200/PMK.02/2020 concerning the Determination of Zero Rupiah Tariffs for Applications for Changes to Matters Included in the Fiduciary Guarantee Certificate Applicable to the Ministry of Law and Human Rights during the Corona Virus Disease Pandemic Period. 2019 (Covid-19). Applications can be submitted to the Minister of Law and Human Rights (Menkumham) through the Electronic Fiduciary Registration System.

Not only that, the provisions of Article 109 of Law Number 11 of 2020 concerning Job Creation (UU CK), require further regulations governing cost reductions for Micro and Small Enterprises in order to support ease of doing business and simplifying procedures related to investment and business activities. . Thus, the Government through the Minister of Finance issued Regulation of the Minister of Finance Number 49/PMK.02/2021 concerning Types and Tariffs of Non-Tax State Revenue which applies to the Directorate General of General Legal Administration, Ministry of Law and Human Rights. This provision regulates legal services provided to applicants with the criteria for Micro and Small Businesses to register their businesses.

In regulating the implementation of PNBP governance, Government Regulation of the Republic of Indonesia Number 58 of 2020 concerning Management of Non-Tax State Revenue is present as a guideline for managing PNBP by considering professional, transparent and accountable management of PNBP, as well as providing legal certainty regarding the rights and obligations of the Management Agencies. PNBP, Partners of PNBP Management Agencies and Obligation to Pay.

The Directorate General of AHU has developed an AHU Online system or electronic system that is used to provide legal services in the management of PNBP. In addition, the Directorate General of AHU has also integrated the PNBP payment system with the Perception Bank which has been connected to the Generation 2 State

Revenue Module (MPN-G2) or SIMPONI application. The integrated payment system between AHU Online and SIMPONI is known as the General Law Administration PNBPN Payment System (SIMPADHU).

For starters, the applicant can make PNBPN payments using a Payment Order (SPB), which is proof of the data record published by SIMPADHU as the basis for PNBPN payments containing a voucher code or transaction code. In addition, applicants can also deposit PNBPN payments through banking services provided by Persepsi Bank by using online payments via a mobile application with a direct debit system from the account. Applicants can obtain SPB after recording payment data by selecting the type of service and filling in the applicant's data. If the applicant has obtained the SPB, he is obliged to make the payment no later than 7 (seven) days from the date of the transaction, and if it is missed, the SPB becomes invalid.

One of the obstacles that arise in the implementation of PNBPN governance is the PNBPN payment method for services which are still very limited. The applicant must purchase a voucher that is paid through the Perception Bank and in its implementation, technical problems are often found. One of them is that the payment receipt does not include a State Revenue Transaction Number so it must be taken care of at the nearest bank branch office so that it can be reprinted.

One of the efforts taken by the Directorate General of AHU in dealing with these obstacles is to expand PNBPN payment options through collaboration with Bank Mandiri. This option is carried out by implementing Mandiri Microsite which is a web-based system that is integrated with AHU Online so that users do not need to access different channels to make payments. It is hoped that with the addition of this option, it can provide alternative payments that have an impact on the efficiency of the service process at the Directorate General of AHU. Another effort that was also made was to integrate Your All Payment (YAP), which is one of the electronic-based payment facilities owned by Bank Negara Indonesia (BNI) with SIMPADHU. The hope is that this step can make it easier for notaries to make transactions on PNBPN payments.

In the 2017-2022 Fiscal Policy Implementation Report of the Directorate General of AHU, information was obtained that the data on the mandatory PNBPN payments of the Directorate General of AHU are, Notaries, Notary Candidates, Foreign Citizens, General Public, Banking Institutions, Financing Institutions, Legal Consultants, Business Actors, Institutions/Institutions Government, Political Parties, Foundations, Associations, Foreign Advocates, Sworn Translators, Curators and Non-Governmental Organizations. Mandatory to pay PNBPN is an individual or entity from within the country or abroad who has the obligation to pay PNBPN in accordance with the provisions of the legislation.

Specifically, the types of PNBPN that apply to the Directorate General of AHU are legal services consisting of the Legal Entity, General Civil, Notary, Heritage, Fiduciary, Fingerprint Taking for Formulation, Political Parties, Citizenship, Citizenship Status, Civil Servant Investigators, and Non-Legal Entity Business Entities. The effectiveness of managing the revenue target and realization of sectoral PNBPN at the Directorate General of AHU in the 2019-2021 period can be seen in the table below:

Table 3. Realization of PNBPN of the Directorate General of AHU in 2019-2021 Sector

Fiduciary Service

Year	Realization of Fiduciary Acceptance	Realized Total Revenue	%
2019	750,038,300,000	1,052,961,138,319	71.23
2020	487,998,650,000	753.736.043.374	64.74
2021	563,614,050,000	864,240,751,079	65.21

Revenues from the Fiduciary Service sector accounted for almost 71.23% of the total PNBP of the Directorate General of AHU in 2019. Despite a sharp decline in 2020, the Fiduciary sector still took up the dominant portion of the PNBP of the Directorate General of AHU in 2020 with a percentage of 64.74% . In addition, it can be seen that in 2021, the realization achievement shows an increasing trend. This is supported by economic conditions that are starting to gradually improve even though they are still in the midst of the Covid-19 pandemic. Fiduciary services based on the order of the most to the order of the smallest contributions accessed by the applicant are as follows:

- a. Fiduciary Guarantee Registration;
- b. Application for Change of Rights Included in the Certificate;
- c. Correction of Fiduciary Data in accordance with the Deed which is not a Nominal Value of Collateral; and
- d. Search/Download Fiduciary Data Online

In second place, there are Legal Entity Services which provide the second largest contribution to the PNBP of the Directorate General of AHU. In the 2019-2021 period, the composition of Legal Entity Services consists of services for Limited Liability Companies, Associations, Foundations and Individual Companies. Meanwhile, the most dominating service is the Approval of Amendments to the Articles of Association of Limited Liability Companies. The PNBP revenue of the Directorate General of AHU in the Legal Entity Service sector in the last 3 years can be seen in the following table.

Table 4. Realization of PNBP of the Directorate General of AHU in 2019-2021 Legal Entity Service Sector

Year	Realization of Legal Entity Acceptance	Realized Total Revenue	%
2019	238,960,467,249	1,052,961,138,319	22.69
2020	220,394,374,484	753.736.043.374	29.24
2021	227,604,748,199	864,240,751,079	26.34

In a span of 3 (three) years, revenue in the Legal Entity Services sector can be said to be stable with a YoY ratio that is not too far off. If analyzed more deeply, the largest source of revenue in the Legal Entity Services sector consists of the Approval Service for the Use of the Name and Legal Entity Legal Entity for a Limited Liability Company and the Approval Service for Amendment to the Articles of Association of a Limited Liability Company.

As for Other Legal Services, there are 9 categories, namely General Civil, Notary, Heritage, Fingerprint Taking, Political Parties, Citizenship, Citizenship Status, Civil Servant Investigators, and Non Legal Entities. The most dominant revenue is in Notary Services which experienced a significant increase due to the new tariff setting through the issuance of PMK 49/PMK.02/2021. One of the regulated tariffs is Registration of Notary Quality Improvement Training and Notary Inauguration and Swearing which was delayed in 2020 due to the Covid19 pandemic. For more details, the realization of receipts for Other Legal Services can be seen in the following table:

Table 5. Realization of PNBP of the Directorate General of AHU in 2019-2021
Other Legal Services Sector

Year	Realization of Acceptance of Other Legal Services	Realized Total Revenue	%
2019	40.49 8,033.955	1,052,961,138,319	3.85
2020	42,662,413,729	753.736.043.374	5.66
2021	71.373.059.050	864,240,751,079	8.26

An interesting phenomenon to observe is the tendency of increasing acceptance from Political Party Services as the general election period approaches. Generally, applicants for these services come from political management/cadres to register or change the data of political parties. In addition, the efforts of the Directorate General of AHU in supporting the ease of doing business through individual companies in Indonesia have resulted in a significant increase in public requests for Non-Legal Business Entity Services.

D. Conclusion

In carrying out the regulatory function in the state financial management system, PNBP plays an important role in organizing and providing support for government policies as an effort to realize public welfare and the continuity of future generations. The form of the implementation of the regulatory function in PNBP is closely related to the regulation related to the types and rates of PNBP types as well as the allocation of the use of funds sourced from PNBP. The purpose of these regulations and policies is to provide legal certainty, increase the number and quality of services to the community.

Based on the regulation regarding types of non-tax revenues at the Ministry of Law and Human Rights, the Directorate General of AHU has the right to collect PNBP originating from legal services in the form of: a) Information on limited company data in the list of limited liability companies, foundation data in the foundation list, association data, notary protocol data, curator data, wills, fiduciary data, political party data, citizenship data, citizenship status data, and civil servant investigator data; b) Application for blocking and unblocking of Limited Liability Companies, Foundations and Associations; c) Providing information on the formulation and identification of fingerprints electronically or non-electronically; and/or; d) Citizenship and citizenship status.

PNBP management at the Directorate General of AHU during the Covid pandemic was able to maintain an effective assessment performance with details of the percentage of effectiveness of 82.54% in 2020 and 83.34% in 2021. Nevertheless, the Directorate General of AHU continues to take strategic steps so that the revenue target PNBP at the Directorate General of AHU can be achieved so that in its use in the current year there will be no obstacles.

To support the activities of General Legal Administration services, the Directorate General of AHU may use the PNBP that has been received by setting the usage through the Decree of the Minister of Finance Number 10/KMK.02/2012 concerning Approval for the Use of Part of PNBP Funds at the Directorate General of AHU. The PMK stipulates that the permit for the use of PNBP from the Directorate General of AHU is 76.43%. In an effort to provide support for ease of doing business in

Indonesia, the Directorate General of AHU based on its authority has made changes to several policies, including reducing PNBP rates, classifying PNBP rates and unifying service processes. This is in accordance with the main principles of ease of doing business, namely the simplification of procedures and acceleration of completion time (measuring regulatory quality and efficiency).

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