

The Effect of Auction Fee, Administration Fees of State Receivables Management and Management of State-Owned Assets Against Actualization of State Non-Tax Revenue on Kantor Pelayanan Kekayaan Negara dan Lelang Medan Period 2019-2021

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ABSTRACT

This study examined the effects of auction fees, state receivables management costs, and state property management costs on the realization of non-tax state revenue at the State Asset Service Office and Medan Auction from 2019 to 2021. The Medan KPKNL Performance Achievement Report, which contains the Budget Report and Realization of PNBPN for the 2019–2021 year and has a total population of 36, is the population in this research. Due to the large population in this study being relatively small (limited), the sample was chosen using the saturation or census sampling approach. To characterize each variable in this study, this form of research employs a descriptive quantitative technique utilizing secondary data. The Statistical Product and Service Solution (SPSS) Version 25 will process the data. The data analysis method used in this study employs multiple linear regression analysis tests, a coefficient of determination test, a partial hypothesis test (t-test), and a simultaneous test (F test) with a significance level of 0.05. Each variable is stated to have a positive and significant effect on Non-Tax State Revenue based on the results of data analysis tests that have partially been conducted on Auction Fees, Administrative costs for managing state receivables, and Management of state property, and the consequences of research simultaneously stated that all independent variables have an effect positive and significant to PNBPN simultaneously with the test results of the coefficient of determination showing in 72.1%.

INTRODUCTION

Based on the Non-Tax State Revenue Law of the Republic of Indonesia Number 9 of 2018, PNBPN is a duty paid by individuals or institutions for those who receive state services, both direct and indirect benefits, then the fees received for services and services obtained will be recorded as central government funding that is administered through the state budget process and comes from sources other than taxes and grants (APBN).

Non-tax state revenue comes from the General Directorate of State Assets (DJKN). That is consistent with what is explained in the Types and Tariffs of Non-Tax State Revenue Government Regulation of the Republic of Indonesia Number 62 of 2020. The Medan KPKNL is one of the vertical work units of the General Directorate of State Assets located in the Medan State Finance Unit II Building, Jl. Prince Diponegoro No.30A, Madras Hulu, North Sumatra. The Medan KPKNL has power over any tax-free state revenues originating from the implementation of functions and duties, which are divided into several service divisions, including the Auction division, State Receivables division, State Asset Management division, and Appraisal division, covering several task areas, obiter: Deli Serdang, Serdang Bedagai, Binjai, Langkat, Medan and Karo Regencies.

The State Assets and Medan Auction Service Office have the authority to collect PNBPN through a variety of means, including auction fees, administrative fees for managing state receivables, and management of state property, all of which are handled by Medan KPKNL staff members. The sources of PNBPN power are then recorded in the achievements of the Medan KPKNL PNBPN realization performance. Build upon the performance achievement report on the realization and budget of the Medan KPKNL PNBPN for the 2019-2021 period for three revenue sources, namely Auctions, State Receivables and Management of State Property (BMN), and it was found that several sources of PNBPN revenue for the last three years did not meet the budget that had set. BMN Auction and Management failed to meet the budget in 2020, with the auction division's percentage of realization only reaching 54% and BMN management reaching 69% of each budget that had been set. In 2019, BMN management only got 33% of the budget set for the year, whereas, in 2021, the State Receivables division, for the percentage of realization, will reach 97% of the fixed budget.

According to the phenomenon of the non-optimal realization of PNBPN from various sources of PNBPN revenue that occurred at the Medan KPKNL, this was undoubtedly caused by a number of factors, including the COVID-19 pandemic that struck Indonesia between 2019 and 2020, which caused all activities related to PNBPN good from deposit to collection to be hindered and not running efficiently. Another factor that underlies this to happen is that the human resources at the Medan KPKNL, both those responsible for PNBPN collection and those who have an obligation to deposit PNBPN, do not carry out their obligations in accordance with applicable regulations. In addition to the two factors above, several previous researchers who also conducted research related to Non-Tax State Revenue (PNBPN) attached several related factors that influenced the realization of PNBPN, including Auction fees (Walelang et al., 2017) (Susanto

et al., 2019); Administration of State Receivables (Mulyawati, 2013); Products to be managed to obtain PNBP (Seftyandra, 2013), (Ridwan, 2020); Management of BMN (Afandi, 2016), (Fitri & Triono, 2020), (Afrisca, 2022); Prices, Facilities and Services for each source of PNBP revenue (Amin & Gani, 2015); Determination of types and rates of PNBP types (Kusuma, 2021); limited operational support facilities and limited human resources (Zulyani et al., 2022); Non-Tax et al. (Utami et al., 2021) and other factors.

Based on the description above, the researcher is interested in conducting research by raising the title "The Influence of Auction Fees, Administrative Costs for Management of State Receivables and Management of State Property on the Realization of Non-Tax State Revenue at the Medan State Property and Auction Service Office for the 2019-2021 Period".

LITERATURE REVIEW

Compliance Theory

Green and Kreuters published the obedience theory for the first time in 1991. This theory explains a condition of how a person obeys orders or rules that have been set (Astari et al., 2022). In compliance, the principal value is the compliance of all activities in accordance with applicable policies, rules, regulations and laws, which aim to determine whether what is being done is in accordance with actual conditions and achieve common goals (Pratiwi, 2018).

In order to achieve the optimal realizing State Non-Tax Revenue through the receipt of Auction Fees, Administrative Fees for Management of State Receivables, and Management of State Property, it is necessary to obey both the relevant divisions responsible for collecting PNBP, as well as PNBP subjects, namely individuals and entities that have obligations in deposit PNBP.

This is in line with what is explained in the obedience theory. At the same time, the related parties that must comply with every applicable provision and law regarding PNBP are the service division at the Medan KPKNL, namely, the Auction division, which is responsible for the Non-Tax State Revenue through Auction Fees, division State Receivables that are responsible for Non-Tax State Revenues through Administrative Fees for Management of State Receivables, the State Asset Management (PKN) division that is responsible for Non-Tax State Revenues through the Management of State Property. Other related parties are PNBP subjects, both individuals and entities that carry out transactions at the Medan KPKNL, whether in leasing State Property (BMN), purchasing or conducting BMN auctions, and managing State Receivable Administration Fees. This theory is a draft that explains the relationship between the party responsible for the collection of PNBP and the party who has an obligation to pay PNBP against the provisions and regulations that have been stipulated, both the regulations in the Medan KPKNL and the regulations of the minister of finance and the applicable law related to PNBP.

The Effect of Auction Fees on the Realization of State Non-Tax Income

In achieving the realization of non-Tax state Revenue through the receipt of Auction Fees, obedience is required both for the relevant division responsible for collecting PNBP as well as PNBP subjects, namely individuals and entities

participating in the auction in depositing their auction fees. According to 213/PMK.06/2020, article 84 paragraph (According to government regulations controlling the kinds rates of state non-tax revenue in which the Ministry of Finance is concerned, "Each auction is subject to Auction Fees." It is also mentioned in other provisions in 213/PMK.06/2020 that all auction operations must be based on legal requirements.

The explanation above is in accordance with what is explained in the Compliance Theory, which states that each responsible party must comply with applicable regulations to achieve a common goal, both the auctioneer and the subject of the auction, namely individuals and entities, in increasing non-tax state revenues through the receipt of auction fees. Must abide by rules set forth by the government for the conduct of the auction.

Previous studies by (Amelia et al., 2022), (Faiz, 2022), (Walelang et al., 2017), and (Susanto et al., 2019) demonstrate the significance of the effect of auction fees on the realizing state income not subject to tax. From the theory of compliance, government regulations and supported by previous researchers, the researchers drew the following hypotheses:

H1: The Realization of Non-Tax State Income is Positive and Significantly Affected by Auction Fees

The Influence of Administrative Costs for Management of State Receivables on the Realization of State Non-Tax Income

The handling of state receivables at the Directorate General of State Assets and the State Assets and Auction Service Office is responsible for the State Receivables Management division, and each submission of state receivables is subject to a fee. Based on the Types and Tariffs for PNBPs Types Government Regulation of the Republic of Indonesia Number 62 of 2020. Government Regulation of the Republic of Indonesia Number 28 of 2022 about Management of State Receivables by the Committee for State Receivable Affairs regulates the submission of administrative fee rates coming from the Medan KPKNL and DJKN.

The explanation above is in accordance with what is explained in the Compliance Theory, which states that each responsible party must comply with applicable regulations to achieve optimal PNBPs Realization, both the party responsible for managing state receivables administrative costs (state receivables management division) and the party submitting the case files for state receivables to be processed must comply with the relevant regulations regarding Management of State Receivables and PNBPs.

Previous research conducted by (Apriella et al., 2021), (Ridwan, 2020), (Mulyawati, 2013) also said that administrative costs for managing state receivables influence non-tax state revenue. Based on the theory of compliance, government regulations and the results of previous research, the researchers drew the following hypotheses:

H2: The Realization of Non-Tax State Income is Positively and Significantly Affected by Receivable Management Administrative Costs.

The Impact of State Asset Management on the Realization of State Non-Tax Income

The use of leases is one method of managing governmental property. Lease usage is when third parties use state property for a predetermined amount of time in exchange for financial payments as a kind of reciprocity. The proceeds from the rental of State-Owned Goods are state income. Among them is state income that is not taxed and all of which must be deposited into the account of the State General Treasury. The administering agency controls the fee assessed for each usage of BMN. Each series of activities for managing state property is regulated in The Republic of Indonesia's Government Regulation No. 28 of 2020 on the Management of State and Regional Property.

This is in line with what is explained in the compliance theory, which states that every responsible party must comply with applicable regulations to achieve optimal PNBP Realization, both the party responsible for managing BMN (State Asset Management section) and the party who feels BMN benefits must comply with relevant regulations regarding BMN Management, PNBP as well as regulations relating to the use of BMN available at relevant agencies.

According to earlier studies by (Afandi, 2016), (Fitri & Triono, 2020), and (Afrisca, 2022), BMN Management is crucial for PNBP. Based on the theory of compliance, government regulations and also supported by several previous researchers regarding this variable, the researcher draws a hypothesis as follows:

H3: The Actualization of State Non-Tax Income is Positively and Significantly Affected by the Management of State Property

METHODOLOGY

This kind of study employs descriptive quantitative research with secondary data, especially a technique that applies multiple analytical tests, such as standard deviation, average value, minimum value, and maximum value, to explain each variable in the study. (Creswell, 2016) asserts that quantitative research is a technique for evaluating ideas by analyzing the connections between variables.

The data collection techniques used in this study include library techniques, namely by collecting some information related to research variables through internet pages. Researchers also carry out a data retrieval system researchers do through documentation and direct interviews with employees at the Medan KPKNL; researchers also take part in internships for the duration of one month at the Medan state property and auction office to collect all data and information concerning each variable included in this study is in the form of a PNBP Budget Realization Report at the Medan KPKNL from 2019 to 2021. In order to analyze the data for this study, researchers used the statistical program for social science version 25. This program helped them analyze each variable using the results of descriptive statistical tests, traditional assumption tests, multiple linear analyses, partial tests or t-tests, simultaneous tests or F tests, as well as tests to determine the coefficient of determination. The study's multiple linear regression model is as follows:

$$Y = \beta_0 \pm \beta_1 X_1 \pm \beta_2 X_2 \pm \beta_3 X_3 \pm$$

Information:

- Y = Dependent Variable (Non-Tax State Revenue Period 2019-2021).
 β_0 = Constant Number.
 β_{1-3} = Coefficient Number.
 X_1 = Independent Variable (Auction Fee).
 X_2 = Independent Variable (Receivable Management Administration Fee Country).
 X_3 = Independent Variable (Management of State Property).
 ε = Error.

Population and Sample

The population is an area for generalization made up of items or persons chosen by researchers to be investigated and from which inferences are made based on particular characteristics (Sugiyono, 2018). The Performance Achievement Report of the Medan State Assets and Auction Service Office, which is presented in monthly reports and includes the Budget Report and Realization of Non-Tax State Revenue for the 2019–2021 period, serves as the population for this study. The researcher divided annual budget reports given in months by 12 to account for this so that the total population that the researcher obtained was 36 budget reports and non-tax state revenue realization at the KPKNL Medan so that each variable in this study could be described, namely Auction Fees, Administrative Costs for Management of State Receivables and Management of State Property.

The sample represents a portion of the population in terms of both size and features; thus, sampling must follow a specific procedure depending on current factors (Sugiyono, 2018). Census or saturation sampling is the sampling technique utilized in this investigation. A sampling method known as saturated sampling, sometimes known as a census, involves taking samples from the whole population. The census method can also be used if the population size is small and the elements of the population are different from one another. Because the population in this study was relatively small (limited), census research was feasible to use in this study, so the number samples in this study consisted of 36 samples.

Operational Definition of Research State Non-Tax Revenue (Y)

PNBP is income that is obtained through every activity other than the taxation division, where each implementation of funds comes from government infrastructure, both in terms of facilities, budget and facilities and infrastructure, then the source of income will be submitted to the state treasury through certain stages that are enforced then it will increase the state treasury through PNBP (Hastuti, 2019).

$$\frac{\text{Realisasi PNBP}}{\text{Anggaran PNBP}} \times 100\%$$

Auction Fee (X1)

The auction fee is a duty based on statutory regulations imposed on Sellers and/or Buyers who are individuals or entities for each auction implementation, which constitutes Non-Tax State Revenue.

$$\frac{\text{Realisasi PNBP (Bea lelang)}}{\text{Anggaran PNBP (Bea lelang)}} \times 100\%$$

Administrative Costs for Management of State Receivables (X2)

Administrative Fees for Management of State Receivables, namely fees charged for each State Receivable Case File (BKPN) that must be handled by the Medan KPKNL, which will further increase State revenue through Non-Tax State Revenue (PNBP) whose rates are determined based on applicable regulations.

$$\frac{\text{Realisasi PNBP (Biad Pengurusan Piutang Negara)}}{\text{Anggaran PNBP (Biad Pengurusan Piutang Negara)}} \times 100\%$$

Management of State Property (X3)

Management of BMN is a process of utilizing pre-existing wealth acquired via lawful purchases or paid for out of the State Budget that can be reused in government and community activities.

$$\frac{\text{Realisasi PNBP (Pengelolaan BMN)}}{\text{Anggaran PNBP (Pengelolaan BMN)}} \times 100\%$$

RESEARCH RESULT AN DISCUSSION

Analysis Results Statistic Descriptive

Table 1. Output Uji Statistic Descriptive

Descriptive Statistics					
	N	Minimu m	Maximu m	Mean	Std. Deviation
Bea Lelang	36	-1.39	1.57	-.2119	.70220
Biaya Administrasi Pengurusan Piutang Negara	36	-4.61	2.90	-.0557	1.61836
Pengelolaan Barang Milik Negara	36	-4.61	.99	-1.0983	1.71124
Realisasi Penerimaan Negara Bukan Pajak	36	-.97	3.14	1.0902	.80688
Valid N (listwise)	36				

Source: KPKNL Medan, processed by SPSS version 25

Based on Table 1 above, it is evident that N, or the total sample data of Non-Tax State Revenue Realization (Y), is 36, which corresponds to the number of data for each valid variable. The auction fee (X1) of 36 samples shows that the lowest and highest values are 1.39 and 1.57, respectively. The mean value is -

0.2119, and the standard deviation is -0.70220, indicating that the data are not regularly distributed.

Administrative costs for managing state receivables (X2) out of 36 total samples knowing that -4.61 is the most negligible value and 2.90 is the highest value, with -0.0573 as the mean value, and the standard deviation value is 1.618, it is clear that the data are not normally distributed because the mean value is lower than the standard deviation.

The management of state property (X3) of the 36 total samples is known to have -4.61 as the smallest value and 0.99 as the highest value, with -1.098 as the mean value and 1.7112 as the standard deviation value. It is clear that the data are not normally distributed because the mean value is lower than the standard deviation.

The realization of Non-Tax State Revenue (Y) of the 36 total samples has been determined to have a -0.97 as the least value, 3.14 as the highest value, with 1.0902 as the mean value, and 0.8069 as the standard deviation. This means that the mean value for the 2019–2021 period is greater than the standard deviation value, indicating that it is normally distributed.

Classic Assumption Test
Normality Test

Table 2. Normality Test Result

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		36
Normal Parameters	Mean	.0000000
	Std. Deviation	.42587932
Most Extreme Differences	Absolute	.107
	Positive	.107
	Negative	-.093
Test Statistic		.107
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: KPKNL Medan, processed by SPSS version 25

The probability value is p or Asymp, as shown in Table 2 of the Kolmogorov-Smirnov test findings. Sig. (2-tailed) > 0.05, yielding a value of 0.200, which indicates that the residual data in this study's regression model had a normal distribution. The prerequisites for testing have so been satisfied. The histogram graph test follows, which demonstrates how regularly distributed the data.

Multicollinearity Test

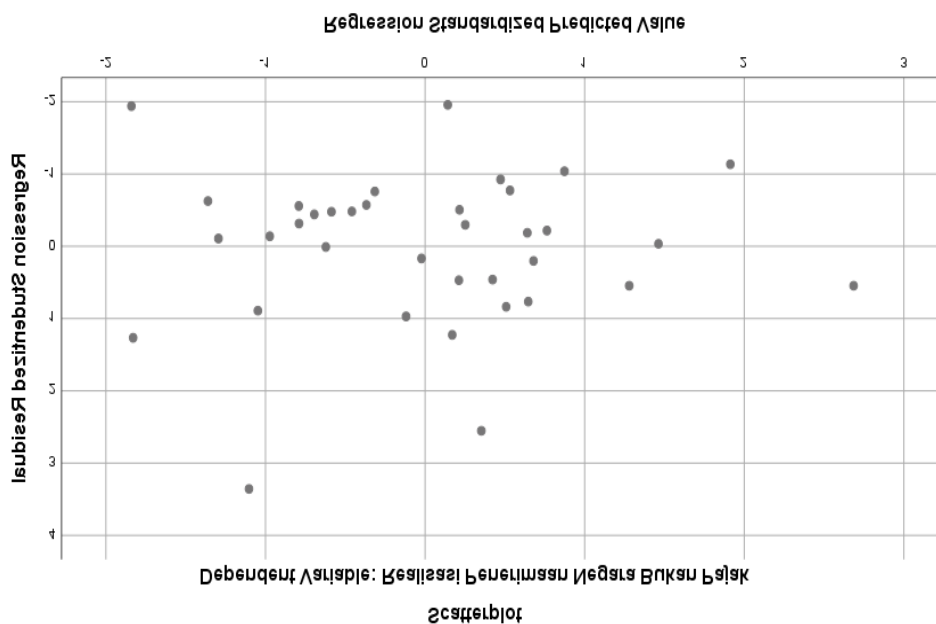
Table 3. Multicollinearity Test Result

Model		Sig.	Collinearity Statistics	
			Tolerance	VIF
1	(Constant)	.000		
	Bea Lelang	.000	.977	1.023
	Biaya Administrasi Pengurusan Piutang Negara	.000	.966	1.035
	Pengelolaan Barang Milik Negara	.020	.944	1.059

Dependent Variable: Realisasi Penerimaan Negara Bukan Pajak
 Source: KPKNL Medan, processed by SPSS version 25

According to Table 3, the value of the auction fees (X1) has a variation inflation factor (VIF) value of 1,023, the administrative costs for managing state receivables (X2) has a value of 1,035, and the management of state property (X3) has a value of 1,059. The VIF value of the three variables is 10, indicating that multicollinearity is not present, as may be deduced from this.

Heteroscedasticity Test



Gambar 1. Heteroscedasticity Test Result

The regression model can be used to predict the realization of non-tax state revenue based on the independent variables Auction Fees, Administrative Costs for Management of State Receivables, and Management of Property because there is no heteroscedasticity in the regression model, which is supported by the random distribution of the points in Figure 1.

**Hypothesis Testing
Partial Test (Test-t)**

Table 4. Partial Test (Test-t) Result

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.357	.094		14.373	.000		
	Bea Lelang	.590	.108	.514	5.441	.000	.977	1.023
	Biaya Administrasi Pengurusan Piutang Negara	.348	.047	.698	7.350	.000	.966	1.035
	Pengelolaan Barang Milik Negara	.111	.045	.236	2.455	.020	.944	1.059

a. Dependent Variable: Realisasi Penerimaan Negara Bukan Pajak

Source: KPKNL Medan, processed by SPSS version 25

Based on Table 4, it can be explained that:

1. t count of 5.441 was obtained for H1 in the results of the t-test, with a significance level of 0.000. The t table value for the Auction Fee variable is 2.037, and the significant value reveals a value below the significant level of 5% ($\alpha = 0.05$). Consequently, t count > t table. When H1 is approved, the Realization of Non-Tax State Revenue is significantly impacted by the Auction Fee. of Non-Tax State Revenue.
2. The consequences of the t-test for H2 got a t count of 7.350 with a meaning of 0.000. The massive incentive for the Managerial Expenses for the board of Receivables variable shows a worth beneath the critical degree of 5% ($\alpha = 0.05$), and the t table worth is 2.037, so t count > t table. Then H2 is acknowledged, with the goal that the Regulatory Expenses of Overseeing State Receivables altogether affect the Acknowledgment of Non-Assessment State Income.
3. The consequences of the t-test for H3 got a t count of 2.455 with a meaning of 0.007. The critical incentive for the State Property, the executive variable, shows a worth underneath the massive degree of 5% ($\alpha = 0.05$), and the t table worth is 2.037, so t count > t table. Then H3 is acknowledged, so the Administration of State Property fundamentally affects the Acknowledgment of Non-Expense State Income.

Statistical Test F Result (Simultaneous)

Table 5. Statistical Test F Result (Simultaneous) Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16.439	3	5.480	27.622	.000b
	Residual	6.348	32	.198		
	Total	22.787	35			
a. Dependent Variable: Realisasi Penerimaan Negara Bukan Pajak						
b. Predictors: (Constant), Pengelolaan Barang Milik Negara, Bea Lelang, Biaya Administrasi Pengurusan Piutang Negara						

Source: KPKNL Medan, processed by SPSS version 25

Based on Table 5, it is known that the F count is 26.969 and the F table is 2.922, so the results of F count > F table are obtained with a probability value (Sig) of 0.000 < 0.05. So, Auction Fees, Administrative Costs for Management of State Receivables and Management of State Property simultaneously have a significant effect on the Realization of Non-Tax State Revenue.

Analysis Coefficient of Determination

Table 6. Analysis Coefficient of Determination Result

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.849a	.721	.695	.44540

Source: KPKNL Medan, processed by SPSS version 25

Because of Table 6, it is known that the worth (R-Square) is 0.721; this value can be interpreted that the variable of Auction Fees, Administrative Costs for Management of State Receivables, and Management of State Property together can explain or explain variations (variation) Acknowledgment of Non-Duty State Income of 72.1% while the excess or 27.9% is made sense of by factors or different elements.

Study Discussion

The Impact of Auction Fees on State Non-Tax Revenue Realization

According to the research findings, auction fees significantly increase the acknowledgement of non-charge state income. This is consistent with the results of the researchers' t-test, which showed that (5.441 > 2.037) t count > t table. The compliance hypothesis that the researchers in this study employed also supports this. Likewise supported by before research shows what closeout charges mean for the age of non-charge state incomes (Amelia et al., 2022; Faiz, 2022; Walelang et al., 2017; Susanto et al., 2019).

The Effect of Regulatory Costs on the Acknowledgment of Non-Assessment State Income in the Administration of State Receivables

The acknowledgement of non-charge state income is essentially decidedly influenced by regulatory expenses for overseeing state receivables, as indicated by the examination discoveries. The fact that the t count $>$ t table ($7.3250 > 2.037$) indicates that this is consistent with the t -test that the researchers conducted. The compliance hypothesis that the researchers in this study employed also supports this. Impact on the state's non-tax revenue realization.

The Impact of State Asset Management on the Realization of Non-Tax State Income

According to the research findings, managing state property significantly improves the realization of non-tax state revenue. This is consistent with the results of the researchers' t -test, as shown by the fact that ($2.445 > 2.037$) that t count $>$ t table. The compliance hypothesis that the researchers in this study employed also supports this. Impact on the state's non-tax revenue realization.

Impact of Sale Charges, The board of State Property, and Authoritative Expenses for Overseeing State Receivables on the Acknowledgment of Non-Assessment State Income

As per synchronous testing through test (F), the acknowledgement of non-charge state income at the State Resource Administration Office and Medan Sell-offs for the 2019-2021 period is impacted by the factors of Sale Expenses, Managerial Expenses for The board of State Receivables, and The executives of State Property mutually (all the while). The estimated F value of 27.622 and the F table of 2.90 confirm this, resulting in the outcomes of F count $>$ F table ($27.622 > 2.90$) with a probability value (Sig) of 0.05

CONCLUSIONS AND RECOMMENDATIONS

1. Based on the results of research and discussion, it can be concluded in this study as follows:
2. Based on a significance value below 0.05, or 0.000, auction fees have a substantial positive impact on the realization of non-tax state revenue. This implies that changes in the auction fee will have an impact on the realization of non-tax state revenue.
3. Based on a significance value below 0.05, or 0.000, administrative costs for managing state receivables have a positive impact on the realization of non-tax state revenues. This means that if administrative costs for managing state receivables rise or fall, it will have an impact on the realization of non-tax state revenues.
4. Based on a significance value below 0.05, or 0.007, management of state property has a significant positive impact on the realization of non-tax state revenue, indicating that changes in the management of state property will affect the realization of non-state revenue tax.
5. Administrative costs for managing state receivables and state property have a significant impact on the realization of non-tax state revenues, either concurrently or jointly with the variable auction fees. This is based on a

significance value of less than 0.05, or 0.000, which means that if customs auctions increase or decrease, administrative costs for managing state receivables and managing state property will also change.

ADVANCED RESEARCH

In writing this article the researcher realizes that there are still many shortcomings in terms of language, writing, and form of presentation considering the limited knowledge and abilities of the researchers themselves. Therefore, for the perfection of the article, the researcher expects constructive criticism and suggestions from various parties.

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