

Optimizing the Simponi Application for Non-Tax State Revenue at the Rendani Class II UPBU Office

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ABSTRACT

This research discusses the Optimization of the Simponi Application on Non-Tax State Revenue at the Class II Rendani UPBU Office. The study was conducted with the aim of providing an overview of activities related to Non-Tax State Revenue (PNBP) at the Class II Rendani UPBU Office. The research used a qualitative descriptive approach in the form of field research. Data sources were obtained through observations and interviews with relevant subjects, using data triangulation methodology. This method is useful for enhancing the validity and accuracy of the data obtained as precise information for analysis material. The research results showed that the Simponi Application, in general, greatly assisted in PNBP service implementation due to the presence of tutorials and guidance. The application is highly dependent on the availability of the internet network. The research results indicated that negligence occurred due to the unstable internet network; thus, network mapping and bandwidth improvement are required. Delayed payments and unrecorded receivables happened because there was a lack of specific reminders related to billing codes that were due or unpaid, necessitating special notifications when approaching the payment deadlines.

Keywords: Simponi Application, PNBP, Information Technology

JEL Classification: G25, G30, R53



INTRODUCTION

Bureaucracy reform, which has been advocated for a long time, is referred to as a method used by the government to achieve good governance and to make fundamental changes in the administration system related to institutional (organization) aspects, efficiency, and human resources in government apparatus. This aims to be more effective and efficient in carrying out the general duties of governance and national development.

"Non-Tax State Revenue," abbreviated as PNBP, is defined in Article 1 of the Republic of Indonesia Law No. 9 of 2018 concerning Non-Tax State Revenue as a levy paid by individuals or entities for direct or indirect benefits from the use of services or the utilization of resources and rights acquired by the state, based on statutory regulations, which are central government revenue other than tax revenue. Article 2, paragraph (1), states that the purpose of managing Non-Tax State Revenue is to enhance national self-reliance through optimizing state revenue sources from PNBP to strengthen fiscal resilience and support sustainable and equitable national development.

Furthermore, Article 3, paragraph (1), specifies that PNBP Management Institutions consist of ministries and agencies that function as the General Treasury for central government

affairs not involved in taxation and grants, managed through the state revenue and expenditure budget mechanism.

Regarding the revenue generated by Rendani Airport, it stems from the sale of airport services, including passenger air services, landing services, aircraft placement and storage services, as well as other services related to cargo and various other airport services. As defined by the Indonesian Institute of Accountants (IAI) in 2007, revenue represents the gross economic benefits derived from a company's ordinary activities during a specific period that can increase the equity level of a company and is not derived from capital contributions.

Airports, as one of the technical implementing units of the Ministry of Transportation, play a vital and strategic role in promoting national and regional economic growth. They act as gateways for economic activities, ensuring that the economy grows, develops, and stabilizes. Airports also serve as locations where economic activities can be initiated and concluded. Various aspects of aviation, including flight operations and activities related to the safety, security, smooth flow, and order of aircraft, passengers, cargo, or mail traffic, intra and/or intermodal transfer locations, contribute to national and regional economic growth (Retno Puspadari, 2017). Some sections of the airport serve as assets and tools for regulated airport activities. According to Government Regulation No. 70 of 2001 on Aviation, these parts consist of three (3) components: basic facilities, including ground facilities such as passenger terminals, cargo, and access roads; airside facilities, including runways, taxiways, aprons; and support facilities, such as accommodation/hotels, stores, and restaurants, as well as other facilities that directly or indirectly support airport activities.

In any aviation activity, airlines are one of the key stakeholders that use the basic airport facilities. Airlines, as defined by R.S. Damardjati, are companies, whether private or government-owned, that exclusively provide scheduled or unscheduled air transportation services for passengers (Imamura Ginting, 2015). Airlines are subject to PNPB charges for using airport facilities. The tariff, set by the government, is regulated in Government Regulation of the Republic of Indonesia No. 58 of 2020 concerning the Management of Non-Tax State Revenue and Government Regulation of the Republic of Indonesia No. 81 of 2016 concerning the types and tariff guidelines for Non-Tax State Revenue (GR No. 81 of 2016).

Rendani Class II Airport, at present, has implemented GR No. 58 of 2020 and GR No. 81 of 2016 regarding payment for aviation services, which includes Passenger Air Service (PJP2U), Landing Placement and Storage of Aircraft Service (PJP4U), Check-in Counter Service, and Air Cargo and Mail Service (PJKP2U). The Online PNPB Information System (SIMPONI), operated by the Ministry of Finance, has been instrumental in PNPB payment. This application operates online and is cashless, which helps prevent errors. Moreover, the online system offers services that can be accessed anytime and anywhere, without being limited to working hours. Using this application, PNPB obligors and non-budgetary recipients can pay PNPB in various ways, such as through bank tellers, ATMs, and internet banking. This grants individuals the freedom to choose the most suitable payment method.

Legally, Law No. 20 of 1997 concerning Non-Tax State Revenue (PNPB) states that PNPB is central government revenue derived from sources other than taxes and natural resources, which encompass everything within the earth's domain under state control. PNPB encompasses various aspects of state income that are not derived from taxes. To efficiently manage state finances, the government must have a clear revenue source to ensure economic stability. There are two sources of state revenue: tax revenue and non-tax revenue. Both systems are essential for state financing, enabling efficient operations in infrastructure, education facilities, public transportation access, and other facilities. Managing both tax and non-tax revenue effectively is vital to avoid mistakes in payment or deposit processes.

PNPB serves two main functions in the state financial management system: regulatory and budgetary. While the government cannot fund all regulatory and public service activities

(budgetary functions), the public incurs PNB charges for public service. PNB is also used to regulate resources more efficiently (regulatory functions) (Agung Dinarjito, 2017). The optimal operation of PNB leads to fiscal stability in the nation, fostering economic growth and societal well-being. Efficiently managing all PNB management groups, as specified by law, and remitting funds directly to the national treasury in accordance with established regulations, is a requirement.

Every service activity requires effective and efficient work, and the right information technology is necessary. Information technology is the discipline that comprises communication technology to process, store data, and transmit information quickly. Computer systems, for instance, are examples of information technology tools that can manage data received through various programs and create structured information (Tri Rachmadi, 2020). The realization of such information technology results in a systematic information. Information systems represent a structured set of information that aids individuals in making accurate decisions. A system can be understood as a collection of rules interlinked to solve problems and provide a direction for activities to reach their goals (Juriyansyah, 2020). Information technology, when structured, creates applications that enhance the effectiveness and efficiency of various activities, including PNB payments, as seen in the case of the Simponi application.

In general, Simponi is a payment system managed by the Directorate General of Budget that facilitates the depositing or paying of PNB and non-budgetary receipts. With the help of Simponi, obligors and depositors can pay or deposit Non-Tax State Revenue (PNB) and non-budgetary receipts through various payment facilities such as tellers, Electronic Data Capture (EDC), Automated Teller Machines (ATMs), and internet banking. Because there are multiple options, people can choose what suits their needs (Directorate General of Budget, 2015). The Simponi application should enhance the effectiveness and efficiency of public services related to PNB payments or deposits, but there are still numerous issues among the public. These problems serve as a crucial reference point for further investigation to identify their sources and find appropriate solutions to maximize the utilization of the Simponi.

METHODS

A qualitative descriptive method was employed in this study. Data was collected from various sources, including explanations from airport service users and PNB (Non-Tax State Revenue) management officials involved in the process. Relevant literature was also used as a theoretical basis, and texts were analyzed to explain the findings (John W. Creswell, 2012). This study involved the scientific collection of field data for specific purposes (Mazda, 2021). Data was gathered through various methods, including observation (Nana Syaodih Sukmadinata, 2015), which was conducted to observe the implementation of the Simponi application in the PNB payment process at the UPBU Class II Rendani office.

The data was also collected through interviews, which are structured question-and-answer sessions between the researcher and the research subjects (Sugiono, 2015). The researcher conducted interviews directly with various relevant parties, including data officials from airlines as obligate payers, the treasurer of Rendani Airport, and PNB management officers at the Service and Cooperation Unit, consisting of 7 employees from Rendani Airport.

In the data collection process, the author also used photographic images as documentary data (Qolbi et al., 2022). After data reduction, it was systematically presented to facilitate the author's understanding. To draw conclusions, triangulation was used, which means that the presented data was combined with previously collected data and analyzed using various theories related to the Simponi application and PNB procedures (Nana Syaodih Sukmadinata, 2015). The type of triangulation employed in this study was data triangulation, which involved

using various data sources and datasets in the research. Data triangulation can be described as the use of multiple data sources to gain different perspectives on research findings (Eny Winaryati, 2019).

RESULT AND DISCUSSION

The Application System Simponi

The Application System consists of an inseparable unity, where the system is a working process composed of component elements aimed at achieving a goal, while the application relates to computers or smartphones. From this explanation, it can be understood that an application system is a structured arrangement of software components based on computers or smartphones, organized to facilitate human users in their tasks, ensuring that each task can be successfully achieved in line with its vision.

Simponi Application is a part of the Online PNBP Information System related to Non-Tax State Revenue (PNBP). This application is managed by the Directorate General of Budget (DJA) of the Ministry of Finance of the Republic of Indonesia and is designed to facilitate PNBP and non-PNBP payment and deposit processes (Ilham & Jasiyah, 2021). The application was developed to simplify the payment and deposit processes for PNBP and non-budgetary revenue through banks. The Simponi Application represents a tangible innovation by the Ministry of Finance to streamline PNBP-related payments and reporting, ensuring that all reports can be submitted on time. According to PNBP management staff and the Receiver Treasurer, the Simponi application significantly aids in streamlining the entire process of billing data input, reducing recording errors, and minimizing the risk of the Receiver Treasurer accepting cash payments. The application is also easily accessible to PNBP managers when reporting is scheduled, so it is only fitting that each report from PNBP managers is submitted with ease.

Several facts and data indicate that the implementation of PNBP management at Rendani Airport is still suboptimal due to frequent oversights by both PNBP managers and airlines. According to PNBP management staff at Rendani Airport, there are often delays in payment by airline companies, resulting in the PNBP management of Rendani Airport having to reissue bills or invoices, incurring mandatory fines. In addition to issues with delayed payments, some bills have been fined but remain unpaid by airlines. However, these fines have not been recorded as receivables by PNBP staff, which can lead to discrepancies in the reported state revenue.

Implementation of PNBP Management

In accordance with the prevailing laws and regulations, the Office of UPBU Class II Rendani has the authority to bill and collect PNBP from airlines operating within the scope of Rendani Airport in compliance with the regulations stipulated by the law. If the airlines fail to fulfill their obligations, they will be subject to sanctions as stipulated by the applicable rules. The PNBP funds allocated by the Ministry of Transportation can be redeployed for the operational needs of the working units of the Ministry of Transportation, including payment of non-civil servant employee salaries, airport maintenance, and other airport operational activities. The budget amount for PNBP provided by the ministry has been regulated and determined based on the PNBP value obtained by Rendani Airport within one fiscal year.

The authorized parties for PNBP management at Rendani Airport include: 1) The Airport Manager, acting as the Budget User Authorized Official, responsible for overseeing the execution of PNBP management; supervising the planning, execution, and accountability of PNBP, and executing additional authority within the PNBP field as stipulated by the law. 2) The Receiver Treasurer, a specialized officer responsible for inputting billing data, issuing

billing invoices, recording, and reporting related to PNBP revenue at Rendani Airport. 3) PNBP management officers at the Service and Cooperation unit, tasked with consolidating billing data from the airlines, which is subsequently forwarded to the Receiver Treasurer for processing and generating billing codes to be provided to the airlines. Subsequently, the airlines are obligated to settle the bill according to the billing code issued by the Receiver Treasurer. If PNBP is not properly managed, it is feared that there will be various irregularities that could result in criminal cases among PNBP managers. To address this concern, the government has introduced an innovative reporting method by launching the SIMPONI Application for PNBP management.

Optimizing the Use of the Simponi Application for PNBP

The official website of the Simponi application is <https://www.simponi.kemenkeu.go.id/welcome/login>. This application was officially launched on April 27, 2014, with the aim of reducing or even eliminating the shortcomings of the previous system. There are two prerequisites for operating the Simponi application, namely having an internet connection and an email account. The steps for using the Simponi application include: 1) Simponi registration and account activation, 2) Billing creation, 3) Payment through a bank or post office. Once the Simponi application is registered, the next step is to create billing for various PNBP categories. The following are some of the billing creation steps, as cited from a tutorial video on YouTube (KPPN Khusus Penerimaan, 2019).

Implementation of PNBP with the Simponi Application at the UPBU Rendani Office

The UPBU Rendani Class II Airport Operator is an airport located in the city of Manokwari, the capital of West Papua Province, and currently has 6 parking stands. Some of the airlines operating at this airport include Batik Air with routes to Jakarta-Makassar-Sorong, Lion Air with routes to Jakarta-Jayapura-Makassar-Sorong, Sriwijaya Air with routes to Jayapura-Makassar-Sorong, and Wings Air with routes to Kaimana-Fakfak-Nabire-Sorong. These airlines provide public services at an elevation of 4.6 meters above sea level and are owned by the Government of Indonesia (Wikipedia, 2023).

According to airport personnel, given that UPBU Rendani is government-owned, it has an inherent responsibility for collecting and reporting Non-Tax State Revenue (PNBP). The authorized parties responsible for PNBP management at UPBU Rendani are the Receiver Treasurer, assisted by PNBP management staff. This authority aligns with the regulations mentioned above, indicating that the Treasury Division handles PNBP reports for every government agency. Despite this, there are various challenges in the field, as previously mentioned. Therefore, this analysis aims to explore the causes of these issues and suggest potential solutions based on the data collected.

Interviews with several subjects involved in this study indicate that, in terms of personnel's knowledge about PNBP management and the Simponi Application, "Employees are well-versed in using the Simponi application and can operate it efficiently. The airlines only need to understand the Simponi Application to the extent that it is designed for government units. Thus, the airlines receive billing codes generated by the Simponi Application based on the service charges issued by the government units" (Lion Air Employee, 2023). In line with the operational principles of the Simponi Application, the process of using it is not overly complicated. Similarly, the human resources at the UPBU Rendani Office find the application user-friendly.

In theory, the Simponi Application has been designed with a user-friendly interface. Its steps are well-structured, making it easy for any user to comprehend its operation. In the provision of PNBP services at the UPBU Rendani, government units' roles and responsibilities

have been clearly delineated. Collaborative units work together to complete the PNBPN process using the Simponi Application, from account registration to the final payment stage. Educational support is available through the KPPN to prevent operational errors. It is evident that the Simponi Application is optimized for its intended functions. Nevertheless, it faces challenges related to internet connectivity, which affects its performance. The lack of specific reminders for expired billing codes or unpaid payments has contributed to oversights and omissions in the PNBPN reporting process at the UPBU Rendani Office.

CONCLUSIONS

Based on the above discussion, it can be concluded that the Simponi application is a payment system managed by the Directorate General of Budget and is used to facilitate the deposit or payment of Non-Tax State Revenue (PNBP), with its input processes being highly optimized, including the presence of tutorials and step-by-step guidance. The implementation of the Simponi Application in PNBPN services at the Rendani UPBU Office has greatly benefited from the presence of the Simponi application. Moreover, the Ministry of Finance provides assistance through Zoom Meetings and WhatsApp groups, which minimizes the occurrence of issues. Negligence in recording PNBPN receivables and the problems that occur during the PNBPN compilation process at the Rendani UPBU Office are due to several factors. Firstly, the unstable internet network in the location sometimes hampers the execution of PNBPN-related activities. Secondly, there are forgotten bills or receivables, resulting in uncollected receivables in the PNBPN reporting. The proposed solution in this paper is the need for maintenance of the internet network or specific network mapping for PNBPN services to improve bandwidth. Additionally, there should be special reminders for expired billing codes or unpaid bills so that reminders are issued well before the due date.

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