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Implementation of System Digitalization in Payment and Deposit of Non-Tax Revenue from Minerals and Coal Resources

Dokman Marulitua Situmorang^{1*}, Faisal Jamaludin Al Afgani²,

¹Institut Teknologi dan Bisnis Kristen Bukit Pengharapan, Karanganyar, Indonesia

²Universitas Indonesia, Indonesia

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* Corresponding author.

E-mail address:

dmsmail@email.com

(D. M. Situmorang).

ABSTRACT

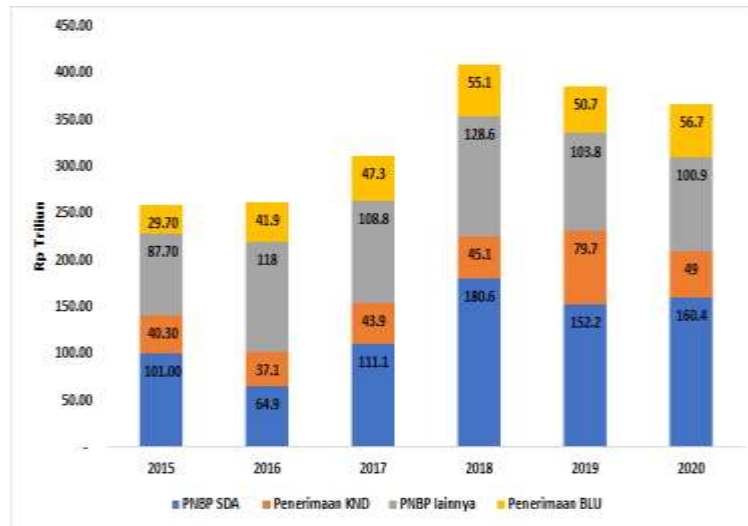
State revenue consists of three components, namely tax revenue, non-tax state revenue, and grants. The Financial Report of the Central Government Financial Supervisory Agency (audited) for Fiscal Year 2019, shows a contribution of Non-Tax State Revenue of 20.8 percent of total state revenue, so Non-Tax State Revenue is a significant component of state revenue to finance state spending that is not sufficiently financed from tax and grant receipts. In order to optimize the management of Non-Tax State Revenue, in 2014 an accurate, fast, and accountable, web-based (integrated) information system was introduced to support the management of Non-Tax State Revenue known as the Online Non-Tax State Revenue Information System ("SIMPONI"). However, for Non-Tax State Revenues for Natural Resources specifically for minerals and coal, there is still potential for improvement in terms of accountability and accuracy of calculations, so in 2019 a special information system was introduced for Non-Tax State Revenues for Natural Resources specifically for minerals and coal called "e-PNBP Minerba" integrated with "SIMPONI".

1. INTRODUCTION

Non-tax state revenue is a source of state revenue besides taxation and grants which have an important role in helping to achieve the target of state revenue because the revenue target originating from taxation is not always achieved 100 percent every year. Non-tax state revenue is used to finance expenditure activities or administer the state so that the state does not need to finance (debt) to cover the revenue deficit. Broadly speaking, Non-Tax State Revenue is grouped into four categories, namely Natural Resource Non-Tax State Revenue, Segregated State Asset Revenue, Other Non-Tax State Revenue originating from services provided by Ministries/Institutions, and Revenue from Public Service Agencies. The contribution of Non-Tax State Revenue for the last six years is sorted from the largest originating from Natural Resources Non-Tax State Revenue (38.6 percent), followed by Other Non-Tax State Revenue (32.5 percent), then from Wealth Income Separated Countries (14.8 percent), and lastly from Revenue of Public Service Agencies (14.1 percent). A graph of the distribution of Non-Tax State Revenue contributions in the State Revenue and Expenditure Budget for Fiscal Year 2015 to.d. 2020 can be seen in Figure 1.

Non-Tax State Revenues from Natural Resources, which are the largest contributors to Non-Tax State Revenues, originating from Non-Tax State Revenues from natural resources of oil and natural gas and Non-

Tax State Revenues from Natural Resources Non-oil and gas natural resources (mineral and stone mining) coal, forestry, fisheries, and geothermal). Given the large contribution of Non-Tax State Revenues from Natural Resources, it is necessary to have an information system that can improve optimization in its management. Information systems in an organization have an important role, one of which is able to provide information for all stakeholders in an organization. Information systems are not only useful for the financial sector (Mahardini, Framita, 2022); Rizal, 2022), but can be used for other purposes, including the Business sector (Amalia et al., 2021; Mutia et al., 2021), Education (Agustina & Sukwika, 2021), Personnel (Ahmadi & Hardiyanto, 2021; Kusnaeni & Sukamdani, 2021), and Health (Atmariyani et al., 2022; Sutisna et al., 2022).



Source: The 2020 State Revenue and Expenditure Budget Fundamentals Book

Figure 1. The Contributions in the State Revenue and Expenditure Budget

The information system is a system that has the ability to collect information from all sources and use various media to display information. According to Jogiyanto (2018), information systems can be defined as a system within an organization that is a combination of people, facilities, technology, media procedures, and controls aimed at obtaining important communication lines, processing certain types of routine transactions, giving signals inform management and others of important internal and external events and provide an informed basis for decision making.

Improving optimization in the management of Non-Tax State Revenues, especially Non-Tax State Revenues from mineral and coal natural resources, namely by improving, administering, and accountability for Non-Tax State Revenues from mineral and coal natural resources that are more effective, accurate, and accountable through the ease of payment and deposit of Non-Tax State Revenue for mineral and coal natural resources by the Payer. For this reason, the Ministry of Energy and Mineral Resources is working with the Ministry of Finance, innovating by building a web-based information system that is integrated with the existing system ("*SIMPONI*"), known as "*e-PNBP Minerba*".

The implementation of the "*e-PNBP Minerba*", will have a significant impact on the administration and accountability of Non-Tax State Revenue to support optimization in the management of Non-Tax State Revenue. Therefore, this study aims to convey the influence of the implementation of "*e-PNBP Minerba*" in the payment and deposit of Non-Tax State Revenues so that the administration and accountability are more effective, accurate, and accountable in supporting the optimization of its management.

Optimization in the management of Non-Tax State Revenue can be through the implementation of the Online Non-Tax State Revenue Information System ("*SIMPONI*") in the payment and deposit of Non-Tax State Revenues (Basuki, 2014; Fitriandi, 2022). The use of "*SIMPONI*" in the payment and deposit of Non-Tax State Revenue for mineral and coal natural resources still does not meet the needs of interested parties, because the information obtained in "*SIMPONI*" is only limited to the nominal amount paid by the payer. On the other hand, there is a need for other information such as for audits by examining agencies which are not

just nominal information, but also information in the form of the required documents (Verification Results Reports, Certificate of Weight, etc.), volume, price, calorie level, origin of goods, destination of shipment, and other detailed information.

In theory, the “*e-PNBP Minerba*” will provide more benefits to stakeholders, because the information contained in the “*e-PNBP Minerba*” is more extensive and detailed compared to “*SIMPONI*”, however, further research is needed regarding the mechanism for payment and deposit of Non-Tax State Revenues. Natural minerals and coal through “*e-PNBP Minerba*” to find out the benefits and advantages of “*e-PNBP Minerba*” compared to using “*SIMPONI*”. This study aims to determine the impact of the application of “*e-PNBP Minerba*” in the payment and deposit of Non-Tax State Revenues for mineral and coal natural resources, whether they have met the needs of stakeholders or not. This study compared the application of the *SIMPONI* system and the “*e-PNBP Minerba*” system in the payment and deposit of non-tax state revenues for mineral and coal natural resources.

2. RESEARCH METHOD

The method used in conducting this research is the descriptive method using a qualitative approach. This paper will explain the differences in payment and deposit of Non-Tax State Revenue through “*SIMPONI*” and through *e-PNBP Minerba* based on existing data and facts. This study uses secondary data through a literature review that discusses the obstacles faced by the Government as the manager of Non-Tax State Revenue when still using “*SIMPONI*”, the improvements contained in the “*e-PNBP Minerba*” system which is integrated with “*SIMPONI*” in overcoming these obstacles, as well as documentation obtained from the internet such as the “*SIMPONI*” portal site, the “*e-PNBP Minerba*” portal site, the Ministry of Finance, and the Ministry of Energy and Mineral Resources.

3. RESULTS AND DISCUSSIONS

The Background of the “*e-PNBP Minerba*”. The development of “*e-PNBP Minerba*” was motivated by the identification of problems in the management of Non-Tax State Revenues from mineral and coal natural resources by the Supreme Audit Agency, the Corruption Eradication Commission, and the World Bank. The results of these identifications include: Weak supervision and monitoring of the payment of Non-Tax State Revenues from mineral and coal natural resources; The preparation of a non-tax state revenue plan for mineral and coal natural resources does not use a valid and accurate database; the payer does not understand how to calculate the obligations of Non-Tax State Revenue from mineral and coal natural resources; a limited number of human resources; the system for managing non-tax state revenues for mineral and coal natural resources is not in accordance with international best practice; and managers of mineral and coal Non-Tax State Revenues do not have complete information about the payers, the amount of mineral and coal Non-Tax State Revenue obligations and the due date for payment of mineral and coal Non-Tax State Revenue obligations.

One of the efforts of the Ministry of Energy and Mineral Resources as the manager of Non-Tax State Revenues from mineral and coal natural resources in overcoming this problem is by developing “*e-PNBP Minerba*”. “*e-PNBP Minerba*” is a web-based online application capable of producing accurate calculations of company liabilities along with applications for payment and settlement of Non-Tax State Revenue for mineral and coal natural resources. This service is integrated with the Ministry of Finance’s “*SIMPONI*” service where payment of Non-Tax State Revenue for mineral and coal natural resources can be paid through this application. This is as stipulated in Appendix I Letter E of the Decree of the Minister of Energy and Mineral Resources Number. 1823K/30/MEM/2018 concerning Guidelines for the Imposition, Collection, and Payment/Deposit of Non-Tax Mineral and Coal State Revenues.

The regulation states that the Directorate General of Mineral and Coal of the Ministry of Energy and Mineral Resources can use the online mineral and coal Non-Tax State Revenue electronic system which includes

the collection and payment/deposit of fixed contribution obligations, production/royalty fees, and/ or Coal Production Fund.

Furthermore, companies in the mineral and coal sector can access the “*e-PNBP Minerba*” through the “*e-PNBP Minerba*” website (<https://epnbpminerba.esdm.go.id>). The “*e-PNBP Minerba*” website also includes a guide for registration, and logging in, and the “*e-PNBP Minerba*” helpdesk to assist users who are obligated to pay/pay a deposit of Non-Tax State Revenue for mineral and coal natural resources in operating the web-based application.

Before the Implementation of the “*e-PNBP Minerba*”. Payers who will pay off the obligations of Non-Tax State Revenue for mineral and coal natural resources can access the “SIMPONI” website at <https://simponi.kemenkeu.go.id>. This is as stipulated in Article 4 of Regulation of the Director General of Budget Number: PER-5/AG/2017 concerning Procedures for Payment/Deposit of Non-Tax State Revenue and Other State Revenue Electronically, that “The SIMPONI Billing System can be accessed via the SIMPONI website (<https://simponi.kemenkeu.go.id>) or service systems originating from Ministries/Institutions connected host to host with the SIMPONI Billing System”.

Before being able to make payments, those who are required to pay Non-Tax State Revenue for mineral and coal natural resources must register on the SIMPONI portal. There are five types of users, namely SOE Billing Users, K/L Billing Users, Non-Oil and Gas Natural Resources Billing Users, Oil, and Gas Billing Users, and Non-Budget Billing Users. For the obligation to pay Non-Tax State Revenue for mineral and coal natural resources, the selected user is User Billing for Non-Oil and Gas Natural Resources. Besides that, other data is required, including the name and address of the payer, telephone/mobile number, e-mail address, Ministry/Agency data, and SIMPONI user account data (username and password).

After registering, the payer needs to activate the account by visiting the link sent via the e-mail address used during registration. After activating, the payer can log in as a user by entering the username and password. Furthermore, those who are obligated to pay Non-Tax State Revenue for mineral and coal natural resources can record deposit data through the billing menu.

Figure 2. Making Billing of Non-Tax State Revenue for Mineral and Coal Natural Resources at SIMPONI

The steps for making billing for Non-Tax State Revenue for mineral and coal natural resources are as follows: (a) Selecting the type of Non-Tax State Revenue for mineral and coal natural resources to be deposited. For Non-Tax State Revenue of mineral and coal natural resources, there are types of Non-Tax State Revenues fixed contributions, production fees/royalties, and/or Coal Production Funds. (b) Choose the type of deposit currency. There are alternative payments in Rupiah (IDR) and US Dollars (USD). In making billing, one billing can only use one type of currency. (c) Record payment details. Deposit data that needs to be filled in for Non-Tax State Revenue for mineral and coal natural resources include the location of the natural resource (Regency/City), type of revenue, rate (automatically follows the type of revenue), price,

volume, amount, and description (if required) in calculating Non-Tax State Revenue from mineral and coal natural resources). Each billing can accommodate more than one description of the type of Non-Tax State Revenue even though the receipt accounts are different. The result of multiplying the volume and service rates results in the "Total" obligation of Non-Tax State Revenue. However, the amount can still be changed manually if the user wants a different nominal value. The maximum number of nominal values is 12 digits. (d) Save payment details. After the payment details are complete, the user can save the data by selecting the "Save" button. Furthermore, SIMPONI will issue a billing code for the payment/deposit plan that has stored the data and sends a notification to the user's e-mail address. The billing code is an identification code issued by the billing system for a type of payment or deposit to be made by the payer. After obtaining the billing code, the payer can make payments/deposits to the State Treasury account through various means of payment provided by the Perception Bank/Perception Post as Collecting Agents, for example through the counter (over the counter), through ATM machines, e-banking, sms banking, as well as Electronic Data Capture (EDC), see figure 2, figure 3, figure 4, and figure 5.



Figure 3. "e-PNBP Minerba" Registration



Figure 4. Fixed Contribution Payment Flow

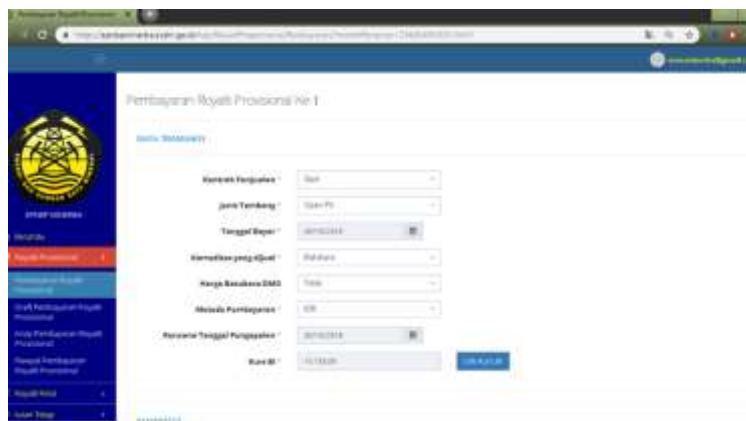


Figure 5. The "e-PNBP Minerba" Fiture

After the Implementation of the “e-PNBP Minerba”. The Ministry of Energy and Mineral Resources requires the use of Minerba e-PNBP for all mineral and coal mining companies starting March 1, 2019. The transfer of transactions from SIMPONI to the “e-PNBP Minerba” is also part of an effort to curb illegal mining because only companies with clean and clear status can do so. Registration in the “e-PNBP Minerba” in accordance with the Mining Business Permit owned.

Registration of the “Minerba e-PNBP”. Before registering, there are several conditions that must be prepared by the payer, including an active company e-mail address, password, statement letter signed by the head of the company, and a 16-digit Mineral One Data Indonesia Identity (MODI ID) that can only be owned by the company. mineral and coal mining with clean and clear status. The steps for registering the “e-PNBP Minerba” are as follows: a) Enter the e-portal of Non-Tax State Revenue for mineral and coal natural resources <https://epnbpminerba.esdm.go.id/Account/Register> b) Enter active company e-mail address; c) Enter the password and retype password; d) Enter the MODI ID (16 digits); e) Click I'm not a robot, then click check; f) Download the Statement of Truth and Data Validity signed by the company's Directors, then click register; g) Enter the company e-mail to confirm registration from the “e-PNBP Minerba” admin; h) Admin will verify the “e-PNBP Minerba” registration application; i) Companies that have been verified can pay land fees, production/royalty fees, and coal production proceeds.

Making the Billing. Making billing in the “e-PNBP Minerba” is grouped into payment of fixed fees, payments of production/royalty fees and Coal Production Funds provisionally (estimated figure), and final (after the publication of the verification results report by the surveyor).

- a. Fixed fee. Fixed contributions are the obligations of companies holding Mining Business Permits (IUP) for Minerva over the area under their control. Payment is made no later than the 10th of January each year. The fixed fee calculation formula is the area multiplied by the rate of Non-Tax State Revenue for mineral and coal natural resources. The data needed to calculate the fixed contribution in the form of the area is already available in the MODI system which is integrated with the “e-PNBP Minerba”, so the payer only needs to check the correctness of the data listed in the “e-PNBP Minerba”, such as the area according to the SK IUP and the tariff Non-Tax State Revenue in accordance with applicable regulations. If the data is correct, then the payer only needs to choose to submit it. After that, the billing code will be automatically generated by the “e-PNBP Minerba” system which has been integrated with “SIMPONI” (“SIMPONI” is only in charge of making billing according to the nominal non-tax state revenue fixed fee generated by the “e-PNBP Minerba”). After the billing code is issued, the payer can make fixed contribution payments.
- b. Provisional Royalties. Payment of Royalty Non-Tax State Revenue is an absolute requirement for companies to be able to carry out mineral and coal export activities, if the company has not made provisional royalty payments, the ship cannot depart from the port to export mineral and coal. The calculation of the obligation of Non-Tax State Revenue production dues/provisional royalties is carried out using the estimated figure of the payer, and the payment is made no later than before shipment is made. The royalty calculation formula is price multiplied by volume multiplied by the rate of Non-Tax State Revenue for mineral and coal natural resources. In making provisional royalty billing, there are several data that need to be entered by the payer, including transaction data (sales contract, type of mine, payment date, commodity, price, currency, shipping plan, Bank Indonesia exchange rate), quantity and quality of mineral and coal, cost adjustments, details of delivery destinations. After the data is filled in, a calculation of provisional royalty obligations that must be paid by the payer appears. If the data from the calculation results are correct, then you must pay to choose to submit. After that, the billing code will be automatically generated by the “e-PNBP Minerba” system which has been integrated with “SIMPONI”. After the billing code is issued, the payer can make provisional royalty payments.
- c. Final Royalties. The difference between provisional and final royalties lies in the calculation data used and also the time of payment. If the provisional royalty uses an estimate basis and payment is made before shipment, then the final royalty already uses the actual database from the Verification Result Report by the surveyor, and payment is made no later than 30 (thirty) days after shipment. Apart from these differences, there is also an additional step for final royalty payments in the form of verification by a team of verifiers from the Ministry of Energy and Mineral Resources, which is carried out before the billing can be issued.

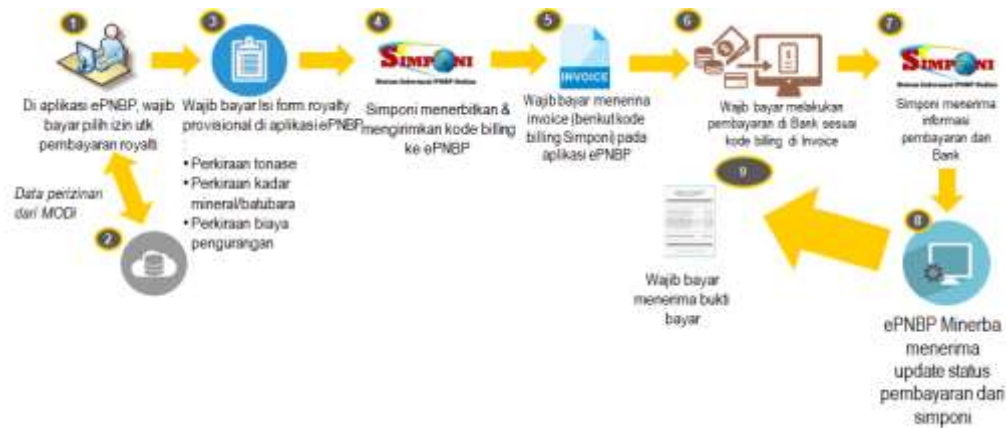


Figure 6. Provisional Royalty Payment Flow

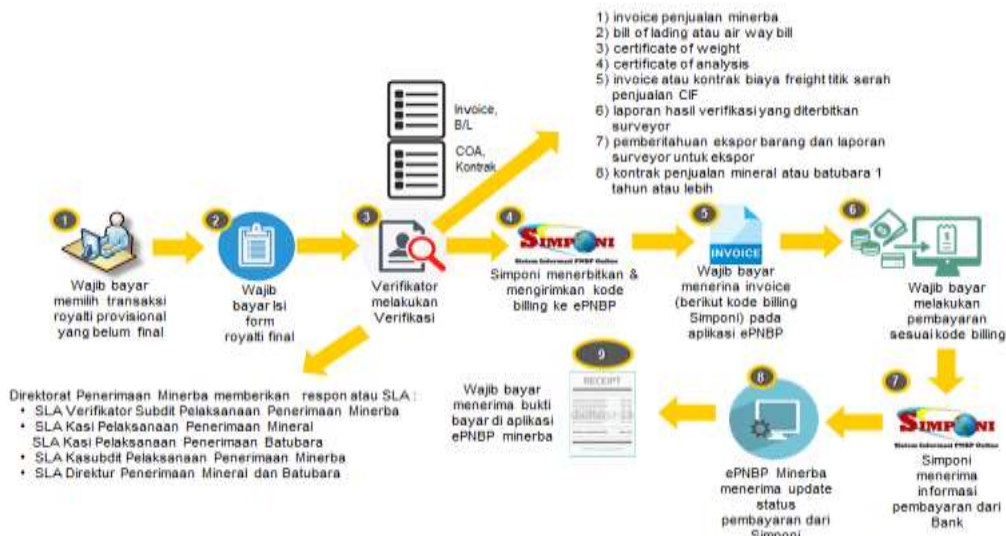


Figure 7. Final Royalty Payment Flow

Payments and Deposits. With the integration of the “e-PNBP Minerba” with “SIMPONI”, payments/deposits of Non-Tax State Revenues to the State Treasury can be made through various payment facilities provided by Perception Banks/Perception Post as Collecting Agents, including through counters (over the counter), through ATM machines, e-banking, SMS banking, Electronic Data Capture (EDC), and also fintech e-commerce (Tokopedia, Bukalapak, and Finnet). This provides convenience/alternative for the payer to pay/deposit Non-Tax State Revenue so there is no need to go to the perception bank/post, see Figure 6, and Figure 7.

Proof of Payment and Deposit. By paying and depositing Non-Tax State Revenue for mineral and coal natural resources through the “e-PNBP Minerba” integrated with “SIMPONI”, proof of deposit will be sent to the user’s email address. This provides security for the payer in terms of storing proof of deposit. In the billing system, Proof of State Revenue is used as proof of deposit and source documents in the recording. Proof of State Revenue for each payment channel through the “e-PNBP Minerba” can be seen in Table 1.

Table 1. Proof of State Revenue

No	Payment Channels	Proof of State Revenue
1	Tellers (Over the Counter)	Proof of deposit showing NTB/NTP and NTPN
2	ATM machine	ATM-generated receipt
3	e-Banking and SMS banking	Proof of transfer in the form of an electronic document generated by the e-Banking system or sms banking
4	Electronic Data Capture (EDC)	EDC generated structure
5	Fintech e-Commerce (Tokopedia, Bukalapak, and Finnet)	Proof of deposit in the e-commerce application that says Non-Tax B/NTP and NTPN

4. CONCLUSION

The application of the “e-PNBP Minerba” information system in the payment and deposit of Non-Tax State Revenue for mineral and coal natural resources has a positive impact in the context of improving the administration and accountability of PNBP to be more accurate and accountability to support the optimization of the management of Non-Tax State Revenue. In addition, the application of the “e-PNBP Minerba” can accommodate the information needs required by interested parties.

Based on the discussion above, it can be concluded that there are several differences before and after the implementation of the “e-PNBP Minerba” in payment and deposit of Non-Tax State Revenue for mineral and coal natural resources, as follows:

1. Before the implementation of the “e-PNBP Minerba”, payers deposit obligations based on self-assessment directly to the State Treasury; timeliness and compliance of payers to complete their obligations are still not optimal (late payments); the actual calculation of the liability by the payer is not known the government only accepts non-tax state revenue deposits from mineral and coal natural resources; there is no verification function yet; and there are quite large receivables due to underpayments of non-tax state revenues for mineral and coal natural resources and late payment fines.
2. After the implementation of the “e-PNBP Minerba”, non-Tax State Revenue from Mineral and Coal Natural Resources will be properly verified in accordance with the applicable laws and regulations; Payment of Non-Tax State Revenue for mineral and coal natural resources in accordance with the calculation results in the e-PNBP Minerba; there has been a verification function; because the obligations in the “e-PNBP Minerba” have been calculated correctly, there is almost no possibility of underpayment of Mineral and Coal Natural Resources Non-Tax State Revenue from the inspection results (which become receivables); and verification of all transactions for payment of Non-Tax State Revenue for mineral and coal natural resources.

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