



Indonesia Medical Council's Secretariat: Performance Assessment of Non-Tax State Revenue Management

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ABSTRACT

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The main purpose from this research is to assess the performance of the management of Non-Tax State Revenue (PNBP) at the Indonesian Medical Council's secretariat during 2017-2019 in order to amend the work unit so in the future the PNBP management will be even better. This research used descriptive qualitative method with respondents from the officials of Indonesian Medical Council. Those informant selection techniques used typical case sampling. This research model was applied to summative evaluation model then evaluated by before and after comparisons. The results from this research assessment are the PNBP management receipts have been performed accordingly to the applicable laws and regulations, but there are still leaking at the PNBP management and administration process. Several factors caused of declined in the performance such as the determination of the target indicator for the number of Registration Certificates (STR) which seems incompleted on time, the absence of reconciling data mechanism on PNBP and STR receipts that have been issued, and the absence of standard operational procedure (SOP) which valid relates to the mechanism for data reconciliation and PNBP accruals numbers and lastly is the necessity to increase the capacity of human resources who process the PNBP data.

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1. Introduction

Non-Tax State Revenue (PNBP) is a form of state revenue that is included in the structure of the State Revenue and Expenditure Budget (APBN). Non-Tax State Revenue plays a very crucial and strategic role in supporting government policies, controlling and managing State assets, including the use of natural and other resources, to be fully utilized to realize community welfare, national independence and sustainable national development [1].

In these reform and democratization era as well as refers to the exposure era as it is today, public awareness demands the state finances should be handled in an accountable and transparent manner and free from fraud and abuse. The government is required to carry out these transparency and accountability from all bureaucratic activities to the reporting stage as a form of government accountability to the public. One form of accountability report from the government is in the form of a report that has been audited by the Supreme Audit Agency (BPK). However, the problems related to the financial management performance of Non-Tax State Revenue at the Indonesian Medical Council Secretariat namely the discrepancy of the Non-Tax State Financial Revenue data with the number of Doctor and Dentist Registration Certificates that have been completed and cause the value of prepaid revenue to be resolved promptly.

Prepaid Revenue or Prepaid income is an income received in advance but still not yet received. This income should be reported in the accounting period in which it is earned. Therefore, this prepaid income should not be shown as income in the accounting period in which the payment is received, but should be presented in the accounting period in which goods or services related to prepaid income have been performed. This caused a bit trouble when the results of an audit by the Supreme Audit Agency (BPK) declared that the issuance of Doctor and Dentist Registration Certificates that had not been issued at that time



but in PNBP service fees had been received and recorded as an income which was registered as an administrative error because there was no data available that could explain who is entitled to receive a Doctor's Registration Certificate for which the service fee has been paid.

The results of the audit by the Supreme Audit Agency (BPK) also stated that the data on the accrual of Unearned Income from the Indonesian Medical Council Secretariat was inaccurate and the data presented did not justify and identified who was entitled to receive the Doctor and Dentist Registration Certificates which had not been issued. The presence of these problems explains that there are problems in the administrative process of PNBP management at the Indonesian Medical Council Secretariat which has not fully completed the process of issuing a Doctor's Registration Certificate (STR) but the PNBP money from these services has been received and reported, so it is necessary to conduct an evaluation towards the performance of PNBP management.

2. Method

This research used a descriptive qualitative survey method with case study type in order to describe and interpret a case which occurred at Indonesian Medical Council likewise to evaluate the performance of the Non-Tax State Revenue management during 2017-2019. The research model used are included in summative evaluation model from [11] to assess the overall results achieved. While the evaluation method which applied in this study is an evaluation method before and after comparisons from [12] to examine and compare its before and after conditions.

The process of evaluating the performance of PNBP management at the Indonesian Medical Council was conducted accordingly to the theory which presented by [13] and [14] on the basis of PNBP management contained in [15] Through variance analysis in an effort to determine the level of effectiveness and efficiency at PNBP financial performance. The preference of its respondents used a purposeful sampling technique, which is a typical case sampling which aims to define or tell an object normally within the average limit [16]. The research respondents obtained consisted of key informants, main informants, and supporting informants who were authorized by the officials of the Indonesian Medical Council's Secretariat, such as the Head of the General Administration and Public Relations Division, Head of the Registration Section, Head of Sub-Division of Registration and Herregistration, Head of Sub-Division of Finance, Reception Treasurer, Expenditure Treasurer, and SAIBA Officer.

The data collection technique that was used in this research by conducted a survey and collected data with several methods, such as observation and interviews, as well as literature reviews. The Data analysis techniques which applied in this research namely the interviews results, data reduction, data analysis, data interpretation from the results of data analysis which will be concluded. This research was also used several analyzes to measure the financial performance of Non-Tax State Revenue with Revenue variance analysis [17] through the calculation of effectiveness ratio and efficiency ratio [18]. It is said to be effective if the ratio achieved well at least 1 or 100%, and could be said to be efficient if the ratio achieved is less than 1 (one) or below 100% [19]. To examine the validity of the data, the authors used triangulation method as a combination of various methods to examine the interrelated phenomena from different views and perspectives through the method of triangulation, inter-researcher triangulation, data source triangulation and theoretical triangulation [20].

3. Result and Discussion

3.1 Result

A Non-Tax State Revenue (PNBP) at the Indonesian Medical Council Secretariat is included in one indicator which can establish the success of the institution's performance, because the PNBP is one of the main sources of financing for activities to achieve the work targets. PNBP at the Secretariat of Indonesian Medical Council can be obtained from functional receipts according to the provisions of the regulations [21]



and [22] which can be used by a maximum of 81.4% for financing programs and activities at its Secretariat based on the provisions [23].

In terms of administration, the PNB in the finance sub-section has earned ISO 9001:2008 certification from its certification organization since 2014. This certainly proves the sense to manage the finances of Non-Tax State Revenue in a professional and accountable manner. However, this cannot be guaranteed that PNB management has been running well. Derived from the audit of the Supreme Audit Agency (BPK) result that the value of PNB receipts at the Indonesian Medical Council was IDR 22,121,724,145 with prepaid income value of IDR 2,807,089,145. This means that there are problems in the administrative process of PNB management which explains that the Indonesian Medical Council did not fully complete the process of issuing Doctor's Registration Certificate (STR) but the PNB money from these services has been received and reported. Furthermore, BPK also stated that 9,479 STR services in the form of issuance of Doctor Registration Certificates still had not been completed. Thus, the initial data from the Secretariat of Indonesian Medical Council can be said to be inaccurate with the data which presented and cannot explain and identify who is entitled to receive that unpublished STR.

According to key informants, the causes of prepaid income problems in PNB administration are: 1) There is a large number of doctors throughout Indonesia who will process the issuance of their STR, where the data on the names of doctors who propose it should be juxtaposed with the amount of incoming PNB money so it necessary to be very careful in conducting internal reconciliation. 2) There is no special officer who works on prepaid income recon data, therefore the data used for calculating the accrual of prepaid income is often late and has a high possibility of human error. 3) There is a doctor who makes wrong payment, namely the doctor wants to propose the STR process, they should pay IDR300,000 but instead to pays for IDR 400,000 so that the prepaid income value of IDR 100,000 will appears, this cause the mistakenly in calculation of prepaid income, and to those who did the wrong payment and the account should go to the PNB service but instead goes to the Expenditure Treasurer's account, and there are also doctors who want to be refunded from this payment error which caused the diversification of Reconciliation BAR table to vary according to the problems which arise.

The PNB management at the Secretariat of Indonesian Medical Council itself are includes at the stages of planning and budgeting, implementation and administration, supervision and accountability. Based on the evaluation results at the planning and budgeting stages, it was found that there were weaknesses in determining the initial target of the determined number of STR indicators, because there were always revisions to the revenue target in the current year due to the number of realizations which far exceeded the set target. This in line with what was conveyed by key informants who stated that the targets set by the Indonesian Medical Council Secretariat were not quite right and tended to be 100% lower than the achievement. This indicates that the determination of the achievement target needs to be deliberate accurately so it would become one of the indicators with the SMART category, thus the results from this performance evaluation at the planning and budgeting stages would have separate notes in the IKPA (Budget Management Performance Indicator) assessment from the Ministry of Finance.

According to the results of the evaluation at the implementation and administration stage at PNB, it was found that prior to 2017, the administrative process of issuing STR was still done by manually where the STR Issuance Proposal Files from doctors and dentists were sent directly or through PT Pos Indonesia to the Indonesian Medical Council office. This would certainly caused problems because the PNB payments for the Registration process were carried out in groups or collectively, so the published of STR data at that time was not easily identified whether the doctor/dentist who had made the payment had received the STR or not, thus in 2016 the BPK has findings emerged on prepaid income of IDR 2,807,089,145 from Non-Tax State Revenue. According to the information from the key informants, one of the causes for the confusion was the presence of required documents that had not been completed by the doctor and were not followed up continuously, so the STR process could not be continued. Then, in 2017, the Secretariat of the Indonesian Medical Council began using the SIMPONI online registration application for STR registration, so that the proposers no longer register collectively and only send complete files. This year, the problem of prepaid income at the Secretariat of Indonesian Medical Council has began to improve, this due to of each proposer will receive 1 (one) billing code on behalf of an individual (not collective) to be paid. In the 2018-2019 period, the administration of PNB management continues to change for the better, whereas this year the doctor who proposes the issuance of STR no longer needs to send the required documents physically, but simply uploads the document to the online registration application and can be verified immediately, so it

would be automatically done if the competency certificate has not been issued, the data of STR proposer would be rejected by the system.

The form of responsibility of the work unit as PNBPN manager is to administer the PNBPN management as stated in [15]. Accountability which carried out by PNBPN management agency, partners of the PNBPN management agency and the payers who calculate the PNBPN payable themselves. Payers who calculate their own PNBPN payable and should be submit a report on the realization of PNBPN as well as a report on PNBPN payable to the head of the PNBPN management agency which is compiled periodically every semester. The PNBPN realization report and the outstanding PNBPN report are submitted no later than 20 days after the end of the reporting period, if the payer did not submit the PNBPN realization report and the outstanding PNBPN report by that time limit, he/she will be subject to administrative sanctions in the form of a fine of IDR 1,000,000. Meanwhile, for accountability for the implementation of the State Budget, the head of the PNBPN management agency is required to submit a report on the realization of the receipt and use of PNBPN funds within the PNBPN management agency to the Minister of Finance, which is compiled periodically every semester. The report need to be submitted no later than one month after the end of the reporting period. According to the results from the performance evaluation at the Indonesian Medical Council secretariat, the accountability reports for PNBPN management have been reported periodically in the financial statements of ministries and institutions, documents for recording PNBPN financial transactions are recorded and reported in the form of LPJ, known and checked by the superiors of the Revenue Treasurer and signed by the Budget User Authority (KPA) and the Revenue Treasurer also makes a confirmation report on state revenues to the KPPN and records it as a monthly report.

The PNBPN supervision which conducted to fulfill obligations as PNBPN manager and as a form of obedience with the provisions of laws and regulations in the field of PNBPN. The Supervision and control of the implementation of PNBPN Management at the Indonesian Medical Council which is carried out by the Government Internal Supervisory Apparatus (APIP). Based on the performance evaluation result, the PNBPN management at the Secretariat of Indonesian Medical Council were also carried out supervision and control through an internal reconciliation mechanism with the SAIBA application since 2017 which consists of a process of equalizing data from the number of STR proposers with the number of PNBPN receipts, routine checks on the minutes of internal reconciliation results, LPJ evidence of PNBPN receipts, the examination of the confirmation PNBPN receipts in the SIMPONI application and evidence of reconciliation between the Secretariat of Indonesian Medical Council and the KPPN of the Ministry of Finance. However, the reconciliation process is still going through the manual equalization process through excel data, which causes the reconciliation process to not be effective and efficient in terms of execution time

3.2 Discussion

At the planning and budgeting stage, the Secretariat of Indonesian Medical Council has conducted through planning and budgeting phase in accordance with the provisions, but there still have leaked in the estimation of the target number of the main indicators from the working unit, namely the number of doctor and dentist registration certificates which are completed on time. This is because of the estimation of the number of doctors who graduate per year, but the main calculation of the main indicator target of the Secretariat of the Indonesian Medical Council is only based on data on the estimated number of graduates on average per year based on the number of graduates of the medical faculty in previous years. This makes it possible for an obstacle to occur where each planning target for the number of graduate doctors is always far less than the existing realization and will be a weakness of the existing planning system which has been running. In addition, at the time of performance evaluation the question will always arise is "why the number of targets for the work unit performance indicators is so much smaller than the actual number". From the 2017-2019 data, it can be seen that the realization is far above 100%. In 2017, the realization reached 150.80% of the 35,000 targets achieved as much as 52,780. In 2018, the realization reached 237.02% of the 20,000 target reached 47,403 and in 2019 the realization reached 248.23% of the 20,000 target reached 49,649. When viewed from the performance side, it is indeed very good because the performance achievement exceeds 100%, but it looks weak in the planning of the target number because the difference is far from its realization, there will be indications of a decrease in the target to achieve the highest output achievement and show that there is an inaccurate calculation from the determination of the number of performance indicator targets.

At the stage of enforcement and administration of PNBPN within the Indonesian Medical Council, standard operating procedures which are used as a reference in its implementation are the SOP for the



Administration of STR issuance in the Registration section and the SOP for the PNBPN Reconciliation Mechanism and the SOP for Calculation of PNBPN Accruals. These SOPs are the principle for the Supreme Audit Agency in conducting audits of PNBPN administration within the Secretariat of the Indonesian Medical Council. Several things which cause problems in the administration of PNBPN management at the Secretariat of Indonesian Medical Council are the weakness in the SOP, as well as the incompetence of SAIBA officers and STR data verifiers in calculating the accrual of the amount of prepaid income.

On the stage of accountability and supervision of PNBPN at the Secretariat of the Indonesian Medical Council, it has been going well and according to the regulations that have been set. In terms of reporting and submission of confirmation notes on Non-Tax State Revenue at the Secretariat of the Indonesian Medical Council, the SIMPONI (Online PNBPN Information System) application from the Ministry of Finance has been used. However, at the time of the completion of the data reconciliation report, there was still a correction in the results of the data reconciliation of the amount of PNBPN receipts with the number of issued STRs. The Weaknesses are also still present in the process of monitoring and evaluating the implementation of the budget, which is indicated by the low number of budget realizations sourced from PNBPN funds. In addition, the internal reconciliation mechanism within the Secretariat of the Indonesian Medical Council between the Admissions Treasurer and STR Data Verification Officer has been running well, but there are still weaknesses due to the Internal reconciliation system at the KKI Secretariat, which is the mechanism still done manually, so it is a high possibility for human error to occur.

4. Conclusion

After done by analyzing the research results, it can be interpreted that the results from the performance assessment of PNBPN management at Indonesian Medical Council as a whole have significance improved, this is due to an recovery process, namely the creation of an online registration system and internal reconciliation mechanism between PNBPN receipt data and the number of STRs issued, since then 2017-2020 there has never been a finding of the results from the BPK examination related to its PNBPN management particularly in the process of calculating the accrual of Unearned Income in Advance of Non-Tax State Revenue. Beside that, the comprehensive implementation of the financial and budget management of the Indonesian Medical Council has been carried out in an precise, transparent and accountable manner with no findings related to the observation of the work unit on Financial Statements since 2017-2020, this proven by the receipt of the WBK (Corruption Free Area Awardat) the Ministry level for the second time in 2020 for its work unit at the Secretariat of Indonesian Medical Council.

As for the planning side, it is suggested that there should be an improvements in recording the number of graduates of doctors and dentists each year, one of that by creating a system in collaboration with the Indonesian Doctors College (KDI) which issues certificates of competence, therefore the number of medical graduates can be accurately identified and avoid the significant discrepancies in the measure of targets and achievements. At the PNBPN management phase, you should adding a new system in the Online Registration application which synchronized to the SIMPONI application in order to capable to read the unique code of each billing code which issued by the KPPN, so that in the future the calculation of the amount of prepaid income accruals will continue to be suppressed along with the improvement of SOPs in the STR issuance process and would ease the burden of the Receiving Treasurer, and the STR data verifier Thus it will be more efficient in terms of time for the internal reconciliation process. The SOP for the STR issuance process needs to be improved in the approval mechanism with a time limit, therefore the achievement of STR completion time will not exceed 14 days. In terms of supervision, the internal reconciliation mechanism needs to be the focus of the audit, so it can find out the amount of prepaid PNBPN income each month and implementation of SOPs for the STR control process. Finally, the increasing the capacity of HR for SAIBA (Accrual-Based Accounting System) officers and STR data verifiers needs to be improved by conducting technical guidance with KPPN relates to PNBPN accrual calculations or by conducting certified SAIBA training, so that the performance of officers who perform the PNBPN accrual data calculations will be even better..

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