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SOCIAL SCIENCE AND EDUCATION | RESEARCH ARTICLE

Analysis of The Contribution of Driver's License Revenue and Police Record Certificate to Non-Tax State Revenue

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Abstract: This study aims, first, to determine the management of non-tax state revenue (PNBP) of driving license (SIM) at Mamuju Police Station, second, to determine the management of non-tax state revenue (PNBP) of police record certificate (SKCK) at Mamuju Police Station and third, to determine the contribution of PNBP SIM and SKCK to total PNBP at Mamuju Police Station. The research method used is descriptive method, namely the secondary data obtained is described. The research results that the issuance of SIM and SKCK is based on the SOP issued by the Chief of Police of Mamuju. The contribution of SIM to PNBP is above 65% while the contribution of SKCK is below 20% in the 2019-2023 period.

Keywords: Contribution, SIM, SKCK, PNBP.

1. INTRODUCTION

In an effort to improve community welfare, economic development must be actively promoted by the government, from the central level to village administrations, to ensure an improved quality of life for all citizens. According to Suharto (2014:4), human life quality encompasses three key aspects. First, improving living standards through a range of social services and social security programs aimed at all levels of society, particularly disadvantaged groups requiring social protection. Second, enhancing empowerment by establishing economic, social, and political systems and institutions that uphold human dignity. Third, expanding freedom by increasing accessibility and providing broader opportunities in line with aspirations, capabilities, and humanitarian standards. To achieve societal welfare, development across all sectors must be actively supported by the government. The advancement of economic, social, cultural, and educational sectors, among others, requires substantial financial resources. There are no cost-free development initiatives, especially those undertaken by the government. Therefore, efforts to secure state revenue sources must be strengthened. The primary source of state revenue for funding development comes from taxation, which is imposed on both individuals and institutions or companies through various tax schemes.

In addition to tax revenue, the government also generates income from Non-Tax State Revenue (PNBP), which includes profits from state-owned enterprises (BUMN). There are hundreds of BUMN entities operating in various sectors, contributing to state revenue. Furthermore, additional PNBP sources are managed by state institutions, including those under the jurisdiction of the National Police of the Republic of Indonesia. According to Article 1 of Government Regulation No. 76 of 2020 on Types and Tariffs of Non-Tax State Revenue Applicable to the National Police of the Republic of Indonesia, PNBP plays a crucial role in state financing.

Based on the aforementioned government regulation, observations indicate that the Mamuju City Resort Police manage four types of PNBP sources: (1) revenue from new driver's license (SIM)



issuance, (2) revenue from driver's license renewal, (3) revenue from police record certificate (SKCK) issuance, and (4) revenue from vital object security services (Pam Obvit) and simulator services. This study focuses on points (a), (b), and (d), with points (a), (b), and (c) consolidated under revenue from the Driver's License (SIM) sector. Consequently, the research emphasizes Non-Tax State Revenue from the Driver's License (SIM) and Police Record Certificate (SKCK) sectors. As an overview, the revenue achievements from SIM and SKCK sectors in 2023 can be analyzed based on monthly revenue records from January to December.

Table 1. Non-Tax State Revenue from License Driving at Mamuju Police Station in 2023

No.	Month	New Driver's License (Rp)	Driver's license renewal (Rp)	Amount (Rp)
1	January	36,040,000	26,745,000	62.785.000
2	February	29,380,000	36,295,000	65.675.000
3	March	21,760,000	34,035,000	55.795.000
4	April	18,780,000	26,965,000	45.745.000
5	May	22,960,000	28,065,000	51.025.000
6	June	18,120,000	26,020,000	44.140.000
7	July	39,900,000	32,590,000	72.490.000
8	August	31,100,000	31,370,000	62.470.000
9	September	38,920,000	35,400,000	74.320.000
10	October	25,560,000	31,280,000	56.840.000
11	November	28,260,000	28,875,000	57.135.000
12	December	28,390,000	40,520,000	68.910.000
Total		339,170,000	378,160,000	717.330.000

Source: Mamuju Police, 2024

Table 1 above illustrates the PNB of Mamuju Police in 2023, starting from January to December as much as Rp.717,330,000. PNB from the New SIM Management was highest in July, namely Rp. 39,900,000 followed by the second highest in September, namely Rp. 38,920,000, on the other hand the lowest revenue in June, which amounted to Rp. 18,120,000. Meanwhile, PNB from the SIM extension sector can be seen to be the highest in the month of Rp. 40,520,000, the next highest in February, namely 36,295,000 and the lowest in June, namely Rp. 26,020,000.

Table 2. Receipt of Non-Tax State Revenue from Certificate Police records at Mamuju Police Station in 2023

No.	Month	Amount (Rp)
1	January	4,200,000
2	February	29,190,000
3	March	9,480,000
4	April	27,990,000
5	May	16,710,000
6	June	17,910,000
7	July	16,650,000
8	August	10,560,000
9	September	21,870,000
10	October	15,870,000
11	November	29,490,000
12	December	11,520,000
Total		211,440,000

Source: Mamuju Police, 2024

2. LITERATURE REVIEW

2.1. Economic Development

Development is a process that enhances the quality of life and human capabilities by improving living standards, self-esteem, and individual freedom (Todaro, 2015). Furthermore, Todaro identifies three core values of development: sufficiency (sustenance), self-esteem, and freedom, which represent the common goals individuals and communities strive to achieve. Sufficiency refers to the provision of basic goods and services, such as food, clothing, and shelter, which are essential for maintaining a minimum standard of living. Self-esteem reflects the dignity a society enjoys when its social, political, and economic systems uphold fundamental human values, including honor, integrity, and self-reliance. Freedom signifies a condition where individuals and communities have the ability to make choices and pursue their aspirations without constraints. According to Todaro (2015) there are three objectives of development, namely as follows:

- Increased availability and expanded distribution of essential goods such as food, shelter health and protection.
- Improved standards of living that include not only increased income but also more jobs, better education and greater attention to cultural and human values.
- An expansion of the economic and social options available to individuals and the nation as a whole that not only liberates them from the confines of servility and dependence on other people and countries but also from the many factors that lead to ignorance and misery.

According to Conway (2019) the goal of economic development is to get people out of poverty. He continued according to Collier in Conway (2019: 206) which hinders economic development because poor countries fall into four traps, namely:

- Civil War. War between tribes and groups will have an impact on the level of security, so that people cannot carry out economic activities due to disturbed security.
- A country that discovers large reserves of natural resources such as oil, gold and diamonds is equally vulnerable, as corrupt leaders get even more opportunities to retain power and prevent cash from flowing to the poor.
- Land traps. Countries that do not share a sea border can find themselves vulnerable to the whims of their trade-restrictive neighbors.
- Bad government. Poor leadership and corruption from leaders who have been elected or who have forced their way into power.

According to Jhingan (2014) there are several conditions in economic development, namely:

- On the basis of one's own strength. The main requirement for economic development is that the growth process must rest on the capabilities of the domestic economy, the desire to improve the fate and the initiative to create material progress must arise from the citizens of the country itself.
- Eliminating market imperfections. The second condition relates to eliminating market imperfections. Market imperfections and removal of constraining factors for development. To eliminate these, existing socio-economic institutions must be improved, cheap and wider credit facilities must be made available to farmers, small traders and entrepreneurs.
- Structural change. Structural change implies the transition from a traditional agricultural society to a modern industrial economy, which includes a radical shift in existing institutions, social attitudes and motivations.
- Capital formation. Capital formation is the most important factor and strategy in the process of economic development. Capital formation is even referred to as the main key to economic development. For capital formation there are three ways that can be pursued through taxes, deficit spending and loans.

- Appropriate investment criteria. Determining the pattern of investment is as important as determining the rate of capital formation. It is the responsibility of the state to make investments that are most beneficial to society.
- Socio-cultural requirements. The socio-cultural outlook of a society must be changed if development is to take place, when there are social barriers that impede economic progress.
- Administration. The presence of a strong, authoritative and non-corrupt administration is a key requirement for economic development.

2.2. Fiscal Policy

Fiscal policy refers to government policies related to state revenue and expenditure budgets aimed at influencing economic conditions (Putong, 2018). Each year, the government, in collaboration with members of the House of Representatives of the Republic of Indonesia, establishes the State Budget Law (APBN). The implementation of revenue collection targets and government expenditures is regulated based on applicable laws and regulations. The rules governing state revenue and expenditure are typically outlined in government regulations and further detailed through technical implementation guidelines issued by the institutions responsible for budget management.

2.3. Non-tax State Revenue (PNBP)

Income refers to all receipts obtained by an individual in exchange for labor, services, or intellectual contributions provided to others, agencies, or organizations. This income can be received in the form of money, goods, or facilities within a specific period. Non-Tax State Revenue (PNBP) is one of the key sources of state revenue. To achieve national objectives as mandated by the 1945 Constitution, the government conducts governance activities and national development. The role of PNBP is crucial in financing these activities, enhancing the nation's financial independence in funding state operations and development.

According to Law of the Republic of Indonesia Number 9 of 2018 on Non-Tax State Revenue, Article 1 defines PNBP as levies paid by individuals or entities in exchange for direct or indirect benefits from services, resource utilization, or rights obtained by the state, based on statutory regulations. PNBP constitutes central government revenue outside of tax revenue and grants and is managed within the framework of the state revenue and expenditure budget. Furthermore, Article 1, point 18, explains that PNBP management involves the utilization of resources for governance, including planning, implementation, accountability, and supervision. This management process aims to enhance services, strengthen accountability, and optimize state revenue derived from PNBP. The purpose of PNBP based on Law No. 9 of 2018 is stated in article 2, namely:

- Realizing increased national independence by optimizing state revenue sources from PNBP to strengthen fiscal resilience, and support sustainable and equitable national development;
- Supporting Government policies in order to improve people's welfare, increase quality economic growth, improve income distribution, and preserve the environment for intergenerational sustainability while still considering aspects of justice; and
- Realizing clean, professional, transparent and accountable Government services, to support good governance and improve services to the community.

The object of PNBB based on Law No. 9 of 2018 is stated in article 4, namely:

- Utilization of Natural Resources;
- Service;
- Management of Separated State Assets;
- Management of State Property;
- Fund Management; and
- Other State Rights.

In addition to the object, the subject of PNBP based on Law No. 9 of 2018 is stated in article 5, namely individuals or domestic or foreign entities that use, benefit, and / or have a relationship with the object of PNBP. is a Mandatory Payer in terms of having an obligation to pay PNBP in accordance with statutory provisions. Provisions regarding the collection of PNBP subjects that have been determined based on objects in accordance with the legislation. Article 28 of Law No. 9 of 2018 explains that:

- The PNBP Management Agency is obliged to carry out PNBP collection based on the types and rates of PNBP in accordance with the provisions of laws and regulations.
- PNBP Management Agencies that do not carry out PNBP collection based on the provisions as referred to in paragraph (1) are subject to sanctions in accordance with the provisions of laws and regulations.

Based on several regulations on PNBP, it can be concluded that state institutions such as Ministries, Police and others are allowed to manage PNBP with a note that it must not conflict with applicable regulations. Therefore, each PNBP management agency first makes the rules of implementation.

2.4. PNBP Management by the National Police of the Republic of Indonesia

As explained in Law No.9 of 2018 concerning PNBP that the subjects of PNBP are domestic individuals and entities, the government in this case the President of the Republic of Indonesia stipulates Government Regulation Number 76 of 2020 concerning Types and Tariffs on Types of Non-Tax State Revenue Applicable to the National Police of the Republic of Indonesia. Article 1 stipulates the types of state revenue that may be managed by the National Police, namely: Testing for the issuance of new driver's licenses; Issuance of driver's license renewal; Testing for the issuance of driver skill test certificate; Issuance of motor vehicle license plates; Issuance of motor vehicle test certificate; Issuance of motor vehicle license plates; Issuance of motor vehicle number trial marks; Issuance of motor vehicle owner's book; Issuance of motor vehicle mutation letters outside the region; Issuance of cross-border motor vehicle license plates; Issuance of cross-border motor vehicle license plates; Issuance of optional motor vehicle registration numbers; Issuance of firearms and explosives licenses; Issuance of police record certificate; Security force education and training; Individual skills training; Education and training of civil servant investigators; Investigative education and training for civil servants; Specialized police education and training; Fitness education and training; Motivational development education and training; Security force certification; Issuance of security force membership cards; Issuance of security unit diplomas; Issuance of operational licenses for security services business entities; Services for organizing POLRI assessment centers; Internal training of auditors of national vital objects and certain objects; Health services derived from payments by the health social security organizing body; Security services at national vital objects and certain objects; Security management system services at national vital objects and certain objects; and Escort services for money/goods of a commercial nature.

The amount of tariffs that may be collected by Polri from points 1 to 31 is determined by laws and regulations. It can even be Rp 0.00 (zero rupiah) or 0% (zero percent). This provision is regulated in article 7 points 1 and 2. Furthermore, point 3 explains that the amount of the tariff must be approved by the Minister of Finance.

2.5. Driver's License

The Indonesian National Police Regulation Number 5 of 2021 concerning the issuance and marking of driver's licenses states in Chapter 1, Article 1, Paragraph 6 that A Driver's License, hereinafter abbreviated as SIM, is proof of the legitimacy of a driver's competence according to the type and class of SIM held after fulfilling administrative requirements, age criteria, physical and mental health standards, and passing the testing process.

The issuance of Police Regulation No. 5 of 2021 is an elaboration of Law No. 22 of 2009 concerning Traffic and Public Transportation. Article 1, Paragraph 1 of this law defines Road Traffic

and Transportation as a unified system consisting of Traffic, Road Transportation, Road Traffic and Transportation Networks, Traffic and Road Transportation Infrastructure, Vehicles, Drivers, Road Users, and their management. Chapter 2 of this regulation, which discusses the issuance of driver's licenses, explains in Article 2, Paragraph (1) that Every person who drives a motor vehicle (Ranmor) on the road must have a driver's license in accordance with the type of vehicle being driven. Furthermore, Paragraph (2) clarifies that The SIM referred to in Paragraph (1) is issued by the National Police. Furthermore, Article 3 paragraph (1) explains that the SIM issued as referred to in Article 2 paragraph (2) consists of: Individual driver's license; General Ranmor driver's license; and International Driver's License.

2.6. Police Record Certificate (SKCK)

Regulation of the National Police of the Republic of Indonesia Number 6 of 2023 concerning the Issuance of Police Record Certificates in article 1 paragraph 1 explains that the Police Record Certificate, hereinafter abbreviated as SKCK, is an official certificate issued by the National Police of the Republic of Indonesia regarding the presence or absence of a police record. Furthermore, in article 2 paragraph (1) the purpose of issuing SKCK is at least for the purposes of: apply for a job; continuing education; nomination of Public Officials; registration of soldiers of the Indonesian National Army, members of the Indonesian National Police or State Civil Apparatus; appointment of members of professional organizations; visa issuance; or change of citizenship.

The requirements for SKCK processing also need to be regulated, so that people who are interested in applying for SKCK can prepare themselves early. According to Article 4, the requirements for the administration of SKCK issuance for Indonesian citizen applicants as referred to in Article 3 paragraph (2) letter a are as follows: photocopy of Identity Card; photocopy of family card; photocopy of birth certificate/birth certificate; a color photograph with a red background measuring 4 (four) x 6 (six) cm (centimeters) as many as 5 (five) sheets; photocopy of passport with a validity period of at least 6 (six) months before it expires for overseas purposes; photocopy of other identity for those who are not yet eligible to obtain a residence identification card; and proof of active participation status in the JKN program.

3. RESEARCH METHOD AND MATERIALS

This research was conducted at Mamuju Police Station; There are two types of data used, namely: Qualitative Data, namely data obtained in the form of descriptions or explanations. according to Miles and Huberman in Silalahi (2012) explains as follows Qualitative data is a source of broad, well-grounded descriptions and explanations of local processes. With qualitative data, we can follow and understand the chronological flow of events, assess cause and effect within the scope of local people, and obtain many useful explanations. And again, qualitative data is more likely to lead us to obtain unexpected discoveries and to form new theoretical frameworks, the data helps researchers to go further than presumptions and initial frameworks. The qualitative data referred to in this study are the profile of the Mamuju Police Office and the results of interviews. Quantitative Data, namely data obtained in the form of numbers, according to Silalahi (2012) quantitative data is data obtained from the measurement of quantitative variables, quantitative variables are variables whose values can be expressed by numbers. Quantitative data in this study are data on the amount of PNPB from SIM and from SKCK at Mamuju Police Station.

3.1. Source of data in the research

Primary Data according to Silalahi (2012) an object or original document or raw material from the perpetrator called first hand information. Data collected from actual situations when events occur. Primary data sources in this study are sourced from observations and interviews conducted with research informants. Secondary Data according to Silalahi (2012) is data collected from second hand or from other available sources. Secondary data sources include comments, interpretations, or discussions of original material. Secondary data sources are second hand information. Secondary data

in this study is data obtained from the pawnshop office in the form of reports and documents related to the research.

3.2. Analysis Method

Contribution or contribution of PNBP-SIM and PNBP-SKCK is the amount of revenue from SIM and SKCK management to the total amount of PNBP managed by Mamuju Police multiplied by 100%. To describe the contribution of each research focus, the following formula is used:

$$KP-SIM = \frac{\text{Total PNBP-SIM}}{\text{Total PNPB}} \times 100\%$$

$$KP-SKCK = \frac{\text{PNBP-SKCK}}{\text{Total PNPB}} \times 100\%$$

Description:

KPSIM = Contribution of Driver's License Revenue

KPSKCK = Revenue Contribution of Note Certificate
Police

PNBP = Non-Tax State Revenue

4. RESULTS AND DISCUSSION

4.1. SIM Service Standards at Mamuju Police Station

The service mechanism and processing of driver's licenses at Mamuju Police Station are regulated based on the Decree of the Head of Mamuju City Police Resort Number: Kep/18/1/2024. The legal basis includes several key laws and regulations, such as Law Number 2 of 2002 concerning the Indonesian National Police, Law Number 22 of 2009 on Road Traffic and Transportation, and Law Number 25 of 2009 concerning Public Services. Additionally, the Regulation of the Minister of State for Administrative Reform and Bureaucratic Reform Number 15 of 2014 concerning Guidelines for Public Service Standards and the Regulation of the Chief of the Indonesian National Police No. 9 of 2012 on Driver's Licenses also apply.

The requirements for obtaining a driver's license at Mamuju Police Station vary based on age and the type of license. For example, applicants must be at least 17 years old for SIM A, SIM C, and SIM D, while the age requirement is higher for other licenses. Applicants need to complete the driver's license application form and provide necessary documents, including a valid identity card, immigration documents for foreigners, an old driver's license (if renewing), a certificate of passing the simulator skill test, and a health certificate. The fees for new driver's licenses and class transfers are as follows: SIM A, BI, and BII cost IDR 120,000 each; SIM C is IDR 100,000; and SIM D is IDR 50,000. For renewal, loss, damage, and transfer of driver's licenses, the fees are slightly lower. Additionally, a simulator test costs IDR 50,000.

The service standards for SKCK processing at Mamuju Police Station are also outlined in the Decree of the Mamuju Police Chief Number: KEP/37/XI/2023. The service regulations are in line with several national laws, including Law Number 2 of 2002, Law Number 25 of 2009, and National Police Chief Regulation No. 18/2014 on the Procedures for Controlling Police Record Certificates. The SKCK service requires photocopies of the applicant's ID card, family card, birth certificate, and passport (if applicable), as well as several passport-sized photos and fingerprints. The fee for obtaining an SKCK is IDR 30,000, as stipulated by Government Regulation No. 60/2016 on Non-Tax State Revenue within the National Police.

4.2. Contribution of SIM and SKCK reveue to PNPB Revenue at Mamuju Police Station

Non-Tax State Revenue (PNBP) at the Mamuju City Resort of the Republic of Indonesia Police can be seen from the total PNPB from all contributing units. To see the contribution of revenue from the Driver's License and Police Record Certificate (SKCK) sectors, the two contributors to the revenue sector and several other contributors are seen in the following table:

Table 3. Non-Tax State Revenue at Mamuju Police in 2019-2023

No.	Year	SIM (RP)	SKCK (RP)	PAM OBVIT (RP)	Amount (RP)
1	2019	917.540.000	168,450,000	100,343,000	1.186.333.000
2	2020	1.030.000.000	114,210,000	30,000,000	1.174.210.000
3	2021	940.175.000	97,860,000	105,000,000	1.143.035.000
4	2022	778.805.000	172.800.000	117,000,000	1.068.605.000
5	2023	717.330.000	211.440.000	146,000,000	1.074.770.000

Source: Mamuju Police, 2024

4.3. Contribution of SIM revenue to PNPB at Mamuju Police Station

The contribution referred to here is the contribution of revenue from SIM Management services (New Management, Extension and simulator) to PNPB revenue. The percentage contribution of SIM revenue can be found by using the formula as explained in Chapter 3, namely:

$$KP-SIM = \frac{\text{Total PNPB-SIM}}{\text{Total PNPB}} \times 100\%$$

KP-SIM = Contribution of SIM Service
 PNPB-SIM = Total SIM Service Receipts
 PNPB = Total amount of PNPB revenue

To find out the percentage of contributions from 2019 to 2023, using the data in table 9 can be obtained as follows:

$$\begin{aligned}
 KP-SIM\ 2019 &= \frac{917.540.000}{1.186.333.000} \times 100\% \\
 &= 0,77342 \times 100\% \\
 &= 77,34\%
 \end{aligned}$$

$$\begin{aligned}
 KP-SIM\ 2020 &= \frac{1.030.000.000}{1.174.210.000} \times 100\% \\
 &= 0,87734 \times 100\% \\
 &= 87,34\%
 \end{aligned}$$

$$\begin{aligned}
 KP-SIM\ 2021 &= \frac{97.860,000}{1.143.035.000} \times 100\% \\
 &= 0,822525 \times 100\% \\
 &= 82,25\%
 \end{aligned}$$

$$\begin{aligned}
 KP-SIM\ 2022 &= \frac{8.805.000}{1.068.605.000} \times 100\% \\
 &= 0,72880 \times 100\%
 \end{aligned}$$

$$\begin{aligned}
 &= 72,88\% \\
 &\qquad\qquad\qquad 717.330.000 \\
 \text{KP-SIM 2023} &= \frac{\quad}{1.074.770.000} \times 100\% \\
 &= 0,66742 \times 100\% \\
 &= 66,72\%
 \end{aligned}$$

From the results of manual calculations, it can be seen the percentage contribution of SIM revenue to PNBP starting in 2019-2023. The results can be seen in the following table:

Table 4. Contribution of Driver's License Revenue to PNBPD at Mamuju Police Station 2019-2023

No.	Year	SIM RP)	Amount (RP)	Contribution (%)
1	2019	917.540.000	1.186.333.000	77,34
2	2020	1.030.000.000	1.174.210.000	87,34
3	2021	940.175.000	1.143.035.000	82,25
4	2022	778.805.000	1.068.605.000	72,88
5	2023	717.330.000	1.074.770.000	66,72

Source: Mamuju Police, 2024 (processed)

Table 4 shows the contribution of revenue from SIM services to PNBP managed by Mamuju Police. In 2019 the total PNBP received was Rp. 1,186,333,000, the contribution of SIM services was Rp. 917,540,000, - or 77.34 percent, in 2020 PNBP revenue increased to Rp.1,174,210,000, - as well as SIM revenue increased to Rp.1,030,000,000, - or the contribution of SIM service revenue of 87.34%, in 2020 this also shows the largest revenue in the last 5 years. In 2021 SIM revenue decreased to Rp. 940,175,000 or 82.25% of its contribution to PNBP, continuing to 2022 it also decreased to Rp.778,805,000 with a contribution of 72.88%. The last book closing data of revenue from SIM experienced a nadir with a value of Rp. 717,330,000 with a contribution of only 66.72%.

4.4. Contribution of SKCK revenue to PNBP at Polresta Mamuju

The contribution referred to here is the contribution of SKCK (Police Record Certificate) service revenue to PNBP revenue. The percentage contribution of SKCK revenue can be known by using the formula as in the explanation of Chapter 3, namely:

$$\begin{aligned}
 \text{KP-SKCK} &= \frac{\text{Total PNBP-SKCK}}{\text{Total PNPB}} \times 100\% \\
 \text{KP-SKCK} &= \frac{\text{Service Contribution SKCK}}{\text{Total SKCK Service Receipts}} \\
 \text{PNBP-SKCK} &= \text{Total amount of PNBP revenue}
 \end{aligned}$$

To find out the percentage of contributions from 2019 to 2023, using the data in table 9 can be obtained as follows:

$$\begin{aligned}
 \text{KP- SKCK 2019} &= \frac{168.450.000}{1.186.333.000} \times 100\% \\
 &= 0,14199 \times 100\% \\
 &= 14,19\%
 \end{aligned}$$

$$\begin{aligned}
 \text{KP- SKCK 2020} &= \frac{114.210.000}{1.174.210.000} \times 100\% \\
 &= 0,09726 \times 100\%
 \end{aligned}$$

$$= 9,73\%$$

$$\begin{aligned} \text{KP- SKCK 2021} &= \frac{97,860,000}{1.143.035.000} \times 100\% \\ &= 0,085614 \times 100\% \\ &= 8,56\% \end{aligned}$$

$$\begin{aligned} \text{KP- SKCK 2022} &= \frac{172.800.000}{1.068.605.000} \times 100\% \\ &= 0,161706 \times 100\% \\ &= 16,17\% \end{aligned}$$

$$\begin{aligned} \text{KP- SKCK 2023} &= \frac{211.440.000}{1.074.770.000} \times 100\% \\ &= 0,19673 \times 100\% \\ &= 19,67\% \end{aligned}$$

From the results of manual calculations, it can be seen the percentage contribution of SKCK revenue to PNBP starting in 2019-2023. The results can be seen in the following table.

Table 5. Contribution of SKCK Revenue to PNBP At Mamuju Police Station 2019-2023

No.	Year	SIM (RP)	Amount (RP)	Contribution (%)
1	2019	168.450.000	1.186.333.000	14,19
2	2020	114.210.000	1.174.210.000	9,73
3	2021	97.860.000	1.143.035.000	8,56
4	2022	172.800.000	1.068.605.000	16,17
5	2023	211.440.000	1.074.770.000	19,67

Source: Mamuju Police, 2024 (processed)

Table 5 shows that the contribution of revenue from the Police Certificate (SKCK) management service at Mamuju Police Station is below 20%, meaning that when compared to revenue from SIM it is lower. The lowest contribution occurred in 2021, which was only 8.56%, then the highest contribution occurred in 2023. The good trend of this revenue tends to increase from 2021 to 2023. If the government wants additional revenue from PNBP, several empty items are reactivated so that existing revenue can be used to finance development. It is also possible that the SKCK requirement documents are reproduced for some community affairs. It's just that in this era of openness, many people disagree if there are too many document attachments for certain activities.

5. CONCLUSION

Based on the research conducted, the findings provide several critical insights into the service mechanisms at Mamuju Police Station. The research concludes that the mechanism for issuing a Driver's License (SIM) is transparent and efficient, as demonstrated by the existence of regulations in the form of a Police Chief Decree on service standards. Similarly, the mechanism for issuing a Police Record Certificate (SKCK) is transparent, and the public can easily obtain the required documents due to clear regulations outlined in a Police Chief Decree.

Furthermore, the research shows that the issuance of SIM contributes significantly to the PNBP (Non-Tax State Revenue) of Mamuju Police, with an average contribution above 65% annually, while the contribution of SKCK issuance remains minimal, accounting for less than 20% of the total PNBP. From a managerial perspective, it is recommended that Mamuju Police continue to promote awareness about the importance of obtaining and renewing driver's licenses, which will not only

enhance public safety but also improve PNPB revenue. Additionally, expanding the socialization of SIM and SKCK service standards to schoolchildren, students, and the general public will ensure better public engagement and understanding of these essential documents. Lastly, further research on PNPB at Mamuju Police Station is encouraged to explore additional areas for improvement in service delivery and revenue generation.

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