

# *Analysis of the Impact of Changes in Institutional Financial Management Patterns on Increasing Non-Tax Revenues*

## *(Universitas Pendidikan Ganesha Case Study)*

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### **ABSTRACT**

The paradigm of changing financial management patterns in government agencies from work unit organizations/agencies (*Satuan Kerja*—Satker) to organizations/agencies with a public service agency financial management (*Pengelolaan Keuangan-Badan Layanan Umum*—PK-BLU) pattern needs to be addressed as an effort by the government to improve services to the public in order to advance public welfare and educating the nation's life by providing flexibility in financial management based on economic and productivity principles, and the application of sound business practices. The existence of flexibility for PK-BLU agencies in terms of implementing healthy business practices does not change the spirit of government agencies from not-for-profit to profit-oriented institutions that are usually attached to companies. But it is more an effort to adopt entrepreneurial practices and performance management that exist in companies to government agencies which have been attached to unproductive and inefficiencies. This is what is trying to combat with the PK-BLU agency paradigm, which is an agency within the Government that is formed to provide services to the community in the form of providing goods and/or services that are sold without prioritizing seeking profit and in carrying out their activities based on the principles of efficiency and productivity. Revenue from sales of goods/services made by PK-BLU agencies is used in an effort to improve the quality of services provided and to make PK-BLU agencies more independent, income earned outside of tax revenues is called non-tax state revenue (PNBP). Thus, one of the indicators in the performance management of the PK-BLU agency is to analyse the impact of changes in the PK-BLU agency on the increase in PNBP.

**Keywords:** Non-tax state revenue, Performance, Public service agencies

### **1. INTRODUCTION**

The demand for improvement and changes in state financial governance continues to be voiced because state financial governance is the most important part of good governance, with good governance it is hoped that it can immediately realize the national goals of the Indonesian nation as stated listed in the 4th paragraph of the Preamble to the 1945 Constitution. For this reason, improvements in the management of financial governance for the state, especially for government agencies, will continue to be implemented and this will be improved to ensure that the implementation of state finances can be in accordance with and in line with the planned programs in accordance with the concept of

Money Follow Function in order to provide goods and services for the public interest for people who will eventually arrive at the national goals of the Indonesian nation. Financial governance has been greatly improved, especially since the reform era. The ongoing reforms not only touched the political life of the Indonesian people but also the financial sector. The passing of the State Finance Law package, namely the State Finance Law (UU No. 17 2003), the State Treasury Law (UU No. 1 2004) and the Law on Audit of the Management and Accountability of State Finances (UU No. 15 2004) in the field of state finance. With the issuance of the trident Law on financial reform package, it has changed the structure of the pattern of state financial management to be more transparent and accountable.

Among these changes that were quite significant was the opening of corridors for implementing new financial management patterns for government agencies to implement a more flexible performance-based financial management system. The pattern of financial management with this system [1] states that government agencies whose main task and function are to provide services to the public can implement flexible financial management patterns by highlighting productivity, efficiency and effectiveness. Such an agency, known as the Public Service Agency (*Badan Layanan Umum*—BLU), is expected to be able to become a concrete model and at the forefront of implementing performance-based financial management patterns in government circles. This change in financial management patterns is in line with the concept of modern state finances, namely let the managers manage, [2] in the sense that the financial management pattern with the BLU concept provides freedom in managing operations and organizational finances while maintaining the main purpose of BLU, namely that BLU is formed to improve services to the community in order to advance general welfare and to educate the nation's life. Furthermore, the understanding of Article 68 and Article 69 of UU No.1 of 2004 from the application of the BLU pattern can be said that Government agencies that implement the BLU financial pattern have the main task and function of improving the quality and quantity of services by providing flexibility (flexibility) in their financial management patterns. by highlighting the principles of productivity, efficiency and effectiveness and the application of sound business practices. The main hope of the formation of the BLU is to entrepreneurship the government with the aim of the BLU being able to be independent while still carrying out its main tasks and functions in the service sector. With the above perspective, the government wants to make the BLU organization a customer-oriented, not-for-profit-oriented and outcome-oriented organization. Customer oriented is an organization that is sensitive to customer needs so that the resulting products and or services which are then "sold" to stakeholders are always aimed at increasing stakeholder satisfaction. Not-for-profit-oriented organizations, namely organizations that are managed not in order to seek profit where the income earned is solely for improving the quality of service so that it benefits the end users of the service. Meanwhile, outcome-oriented is a managed organization that prioritizes the achievement of the expected results.

Some of the unique things that the BLU organization has that make it attractive and distinguish it from ordinary government agency work units are: (1), financial management aspects. The main principles of BLU financial management are (a) flexibility, the BLU is allowed to apply sound business practices (best practice) in the implementation of the main tasks and

functions of the organization; (b) BLU is managed by taking into account cost efficiency in each of its operational activities. This means that BLU is obliged to perform cost accounting calculations for each unit of product and service produced; (c) BLUs are managed to improve quality services as a source of operating income. These three main principles are supported by broad delegation of authority through the paradigm of 'let the managers manage'. With this privilege, it is hoped that BLU managers with their discretion will be able to manage both financial and non-financial resources in synergy to achieve the expected results. (2) organizational management aspects, in which BLUs in implementing sound business practices need to manage and measure performance. All BLU performance outputs need to be measured to see how the organization has worked in achieving its targets. In addition, BLU management is carried out professionally through management control tools even though the business does not prioritize looking for profit. So that in this case, it is hoped that BLU will adopt a management planning tool that is applied by the private sector in managing its performance in a more comprehensive performance measurement. With comprehensive performance management, in addition to improving services to the community and increasing the main competencies of its employees, BLUs will also be able to achieve short-term goals and be able to compete to achieve their long-term goals. So in this case, the head of the BLU executive needs to have a high managerial level who is responsible for achieving the results set forth in the performance contract. (3) aspects of performance budgeting, namely BLUs are expected to become prototypes of other government agency work units with a budget business plan (RBA) model that is implemented in the budgeting process and budget execution. This is based on the idea that BLU will be able to define the vision and mission of the organization into the goals and objectives of the organization that will be achieved in its performance targets. So that in budgeting, BLU can better link the amount of budget to be allocated to achieve the targets to be achieved. In addition, in the budgeting process, the BLU needs to provide performance information as one of the assessments in determining the BLU program in the following year which will be used as the basis for the assessment by budget providers. With the complete performance information, it is hoped that budgeting will be more rational.

Ganesha University of Education is a state higher education institution that produces human resources in the educational and non-educational fields. Undiksha's vision is "To become a superior university based on the Tri Hita Karana philosophy in Asia by 2045" This is a long-term and dynamic vision. Achievement of this vision will be achieved gradually and to achieve that,

first is to realize effective and efficient civil service and institutional governance.

One of the ways in realizing an effective and efficient civil service and institutional governance as the basis for realizing the excellent condition of the higher education delivery process is by proposing changes in financial governance through a change from an organization in the form of an ordinary work unit to organization with the financial management pattern of the Public Service Agency (BLU).

The difference when a tertiary institution becomes a BLU [2] is (1) a BLU is a government agency that has the main task and function of providing public goods and services in the sense that these goods and services are in direct contact with the public (society). Because BLU provides public goods and services that are provided to the community, so that they will get a return in the form of income that BLU receives from the fees that are charged to the community. BLU revenues are grouped into Non-Tax Revenues (PNBP); (2) In carrying out its main duties and functions, BLUs can carry out sound business practices without prioritizing profit-seeking. This characteristic is something that is very special and it can even be said to be an advantage of the BLU organization as a government organization, but it is allowed to apply business processes that are commonly carried out by the business/private world. However, even though it is organized like a business institution, BLU is not allowed to seek profit (not-for-profit) as its main objective; (3) Even though BLUs have been allowed to carry out their business practices, they still prioritize the principles of efficiency and productivity. This characteristic differentiates it from ordinary government agencies, which are often referred to as Satker organizations, which in their services prioritize the percentage of budget absorption so that the budget absorption indicator often becomes the main aspect in the assessment of the Satker, regardless of whether the activity achieves the target or not. In organizations that have implemented BLU, budget absorption is not a top priority because in BLU the excess budget of the previous year can be recognized as a budget surplus/excess and can then be used as an initial balance to be reused in the following fiscal year to improve the quality of its services; (4) There is flexibility and independence in carrying out BLU operational activities; (5) In some cases the BLU can be exempted from the provisions of state financial management in general which are usually applied to the regular work unit organizations. This provision can be said to be the spirit of autonomy given to the BLU to "violate" provisions in state finances.

Ganesha University of Education is one of the state universities that has officially changed from an ordinary work unit financial management system to an institution/organization that adheres to the financial

management pattern of the Public Service Agency (PK-BLU), with this change it is hoped that it will bring changes to its performance management. so that an effective and efficient civil service and institutional governance will be achieved, especially in financial management.

This change will be a description of the evaluation, namely the assessment process so that information will be obtained about the implementation of PK-BLU implementation at Undiksha which, among others, will provide an overview of the implementation of PK-BLU implementation and its effect on increasing PNBP.

The formulation of the problem posed in this study is based on the background of this research being carried out. This research has the background to try to evaluate the implementation of the Public Service Agency Financial Management Pattern (PK-BLU) that has been implemented by Undiksha through the horizontal analysis method by looking at one indicator, namely how the impact of changes in institutional financial management patterns on increasing state income is not tax. This analysis is carried out by comparing 4 years since Undiksha's change to BLU and 4 years before Undiksha to BLU by making 2015 (that is, during the year of change) as the baseline.

The purpose of this study is to test and obtain empirical evidence regarding "The Effect of Changes in Financial Management Patterns on Increasing Non-Tax State Income at Ganesha University of Education"

## 2. LITERATURE REVIEW

### 2.1 The Concept of BLU

Public Service Agency (BLU) is an agency within the government that is formed to provide services to the community in the form of providing goods and/or services that are sold without prioritizing for profit, which in carrying out its activities is based on the principles of efficiency and productivity [3]. The concept of BLU in Indonesia resembles that of agency in other countries [4]. Agent here can be defined as an organizational unit that is not part of a division or directorate of a ministry or department, BLU is also not part of a corporate entity.

The concept of a BLU agency is an agency within the Government that is formed to provide services to the community in the form of providing goods and/or services that are sold without prioritizing seeking profit and in carrying out their activities based on the principles of efficiency and productivity [1]. Furthermore, it is clarified in the General Elucidation of Law Number 1 of 2004 that it is emphasized that service to the community is needed in order to advance general welfare and to educate the nation's life. In addition, it is also stated that the assets of the Public Service Agency

are state assets that are not separated and managed and fully utilized to carry out the activities of the Public Service Agency concerned.

From what is stated in the Law, the purpose of establishing BLU is to improve services to the community in order to advance general welfare and to educate the nation's life by providing flexibility in financial management based on economic and productivity principles. The application of the principles of economy and productivity here BLU is allowed to apply sound business practices that are in accordance with the core/core business which is the main task and function. Thus it can be said that the main/core point of the formation or change of a work unit (Satker) within the government to become a work unit that implements the Public Service Agency Financial Management Pattern (PK-BLU) is to improve the quality of its services to the community not on the benefits obtained, this is necessary. it is emphasized so that the main mindset of management at BLU does not shift and focuses on the amount of profit obtained.

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The pattern of financial management of the Public Service Agency (PPK-BLU) is a financial management pattern that provides flexibility to government organizations/agencies in providing services, both the provision of goods/services to the public, it is possible to get a reward for these services in the form of flexibility to implement practices. healthy business [2]. Healthy business practice here means that the implementation of organizational functions is based on good management principles. The rewards obtained are not in terms of seeking profit (profit) but in order to improve the quality of services and organizational functions or in other words the rewards collected from stakeholders will be returned to stakeholders in the form of improving the quality of services from these government organizations/agencies in order to obtain

better service quality, quality, sustainable, and competitive.

## **2.2 Performance Concept**

Performance as a result of the work of an organization/agency should be a measurable result and describe the empirical conditions of an organization/agency from various measures agreed upon and understood by all members of the organization.

Performance measurement system can be understood as a system that aims to assist managers in assessing the achievement of a strategy through a measurement tool both financial and non-financial. Performance measurement is the periodic determination of the operational effectiveness of the organization, its parts of the organization and its employees based on predetermined goals, standards and criteria [5].

Likewise PK-BLU as an organization, the implementation of PK-BLU in an organization needs to measure its performance as part of the assessment in the context of implementing PK-BLU itself. BLU performance categories are divided into two aspects, namely financial aspects and service aspects (non-financial) [6]. Financial (financial) aspects can be identified from the increase in BLU income, comparison of targets with BLU revenue realization, and BLU expenditure realization. While the Service Aspect can be measured through the Community Satisfaction Index (stakeholder) and institutional accreditation. Furthermore, the financial aspect in performance appraisal, one of which is seen from the indicator of an increase in BLU revenue as a business-style entity, BLU revenue growth is a reflection of good organizational performance and can also be interpreted as an increase in organizational performance for the work unit transforming from a work unit used to be a Satker with the PK-BLU pattern [6]. Healthy finance, which is marked by an increase in BLU income, is an indicator of the performance contract owned by the BLU organization in an effort to improve the quality of services to the community. With the growth/increase in BLU revenue, it will be able to provide better fiscal space for BLU financial management where high income can be used for effective spending and provide wider space for BLU organizational activities in an effort to improve service quality to its stakeholders.

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### **2.3 PNBP Concept**

In essence, state legal revenue is divided into 2 (two), namely revenue from tax and non-tax revenue which is called non-tax state revenue (PNBP). Non-Tax State Revenue (PNBP) is all Government revenue that does not originate from or outside of revenue obtained from the taxation sector [8] which includes, (a) revenue originating from the management of Government funds; (b) revenue from the use of natural resources; (c) revenue from the proceeds from the management of separated State assets; (d) revenue from services carried out by the Government; (e) acceptance based on a court decision and resulting from the imposition of administrative fines; (f) revenue in the form of a grant which is the right of the Government; (g) other revenues which are regulated in a separate Law

### **2.4 BLU Implementation on Increasing PNBP**

Determination of government agencies with the pattern of public service agency financial management (PK-BLU) is only given to government agencies that are able to provide revenue for the state through services provided to the public, especially in relation to services providing goods and/or services that can be "sold" to the public (stakeholder). In the education service sector, especially higher education, government agencies that can be designated as BLU include State Universities (PTN). State Higher Education (PTN) is a government agency that provides services in the form of providing higher education services that can be "sold" to the public. The change of PTN from Satker to PK-BLU must be addressed as the government's effort to improve higher education services to the community and to make agencies implementing PK-BLU become independent. The main reason for turning government agencies into

BLUs is the effectiveness and efficiency of public services, where with the implementation of the BLU Financial Management Pattern, government agencies that have been designated as BLUs can be more effective and efficient in managing their finances by implementing good performance management in improving services to the public by implementing healthy business practices. The implementation of a healthy business for PK-BLU agencies is not in order to maximize the return on services that are "sold" to the public because the concept of government agencies is a non-profit organization that does not aim to make a profit but to provide services and public goods for welfare and increase public intelligence. The implementation of a healthy business which is based on good performance management also has an understanding of how the PK-BLU institution is able to think entrepreneurship in accordance with the New Public Management concept for how to "generate" income for PK-BLU agencies, not only thinking about how to spend the budget which is then will be able to assist the government in generating state revenue and make PK-BLU agencies independent in the sense that they are able to finance themselves instead of becoming a "burden" for the state. The revenue obtained from the sale of services by universities is state revenue outside of the revenue obtained from the taxation sector so that it is said to be non-tax state revenue (PNBP) which can be used directly by PK-BLU agencies without having to deposit it into the state treasury. Revenue from sales of goods and services (PNBP) received by PTN will be used to improve the quality of higher education services in order to provide higher education services to the community so that the spirit of implementing PK-BLU is to improve services to the community in order to advance public welfare and educate the nation's life by provide flexibility in financial management based on economic and productivity principles, and the adoption of sound business practices can be achieved

## **3. METHOD**

This research was conducted at the Ganesha Education University with a focus on the implementation of the PK-BLU implementation. Some of the reasons this research was conducted at the Ganesha University of Education, namely (1) researchers have access to data to conduct interviews, observations, and document analysis related to the application of PK-BLU (2) Ganesha University of Education has excellent support for this research because it has implementing the PK-BLU pattern since 2015 (5 years) so that it is reliable to be the object of research.

This research requires comprehensive data as material to formulate the concept of implementing the PK-BLU institution at the Ganesha University of

Education. For the first part of this research, identify the implementation of PK-BLU implementation. The documents used are the Non-Tax Revenue Target report, Business Units, Undiksha Institutions and Postgraduate, Ganesha University of Education financial reports, other documents related to the implementation of PK-BLU and the ongoing Undiksha acceptance.

The method used in data collection (1) the method of interviewing parties within the university who understands the establishment and implementation of BLUan at Undiksha. The process of determining interview sources will be based on the snowball method or technique where the previous resource person will guide who is the right next source to be interviewed in order to obtain comprehensive data (2) the observation method used to understand the acceptance process and also current efforts in the environment Undiksha in order to "generate" PNBP (3) document analysis method to find the necessary information from the available documents as data.

This research is a type of associative comparative research. This study aims to determine the effect of changes in the pattern of financial management from an ordinary Satker entity to a PK-BLU Satker by comparing these variables in 2 conditions before and after the change. The object of this research is Undiksha's performance contract report and Undiksha's financial report before the 2011-2014 period and after transforming into a PK-BLU Satker for the 2016-2019 period and making Undiksha's change year, namely 2015 as the basis. The analysis used in this research is exploratory descriptive analysis, where the descriptive analysis technique is a technique used to obtain a profile of what you want to know. This technique is relatively simple and does not measure or look at the causality relationship between variables. The stages of this research are (1) identifying the TRPNBP and also the realization in the financial statements on PNBP revenues before and after becoming a PK-BLU agency. Then an analysis of these conditions is carried out (2) identifying some information related to the policies undertaken by Undiksha in generating income as a flexible budgeting from the implementation of PK-BLU (3) assessing the performance of Undiksha after the implementation of PK-BLU.

Hypothesis is a provisional assumption whose truth is not known before the research is conducted. The hypothesis in this study is that it is suspected that there is an influence on the formation of Undiksha as a Public Service Agency on the increase in PNBP.

## **4. RESULT AND DISCUSSION**

Universitas Pendidikan Ganesha is a state university located in northern Bali which has the main task and

function of public services to provide higher education services to the community, which in an organizational structure is under the Ministry of Education and Culture, to be precise at the Directorate General of Higher Education. Higher Education Universities are public sector organizations that are subject to financial management patterns that have been regulated in the prevailing laws and regulations in the Republic of Indonesia. At first Undiksha referred to the financial management pattern of the Satker until 2015 to be precise on 6 May 2015 in accordance with the Minister of Finance Regulation Number: 505/KMK.05/2015 concerning the determination of Undiksha to be a government agency that implements the Public Service Agency Financial Management Pattern, with this determination Undiksha have more flexibility in conducting financial management, especially in the context of generating outside income that has been done so far in order to support the implementation of the higher education services that are generated.

The implementation of the BLU Financial Management Pattern will provide room for the efforts of organizations implementing PK-BLU to generate income outside of what had been obtained while still being a government Satker organization by growing/developing "businesses". This is certainly very possible for Undiksha considering the potential possessed by Undiksha, this potential can be seen from the facilities and infrastructure (Sarpras) owned which can then be rented out, the resources they have are quite capable so that it will be able to help Undiksha to "generate" income and will also encourage entrepreneurial souls from the Undiksha academic community in developing a business that is in accordance with Undiksha's business "core" and also with the principles of implementing sound business.

PNBP obtained from a business operation carried out by an organization that implements PK-BLU is revenue for the BLU which can be managed directly (without having to be paid by the state) to finance BLU expenditure in accordance with the Business Plan and Budget (RBA) [7]. This is indeed permitted/allowed both in accounting (recording) and by regulation, this can be seen/refers to the determination of Kodefikasi which is determined in accordance with the Decree of the Director General of Treasury Number KEP135/PB/2020 concerning Updating of Account Segment Codification in the Chart of Accounts Standard in the attachment I thing. 3 and 4 as follows

### ***4.1.1 Before PK-BLU***

Recapitulation of Undiksha PNBP Development 2011-2014 (before PK-BLU) is in the following table 2.

**Table 1.** Chart of Accounts Standard

Account Code	Account Description	Description
424	General Service Agency Revenue	Account Code and Old Account Description
425	Other Non-tax State Revenues	Account Code and Old Account Description

**Table 2.** Recapitulation Undiksha PNBP Before PK-BLU

Year	Estimated Revenue (Rp)	Realized Revenue (Rp)
2011	52.740.355.000	45.778.081.659
2012	61.091.775.000	42.875.252.469
2013	67.260.415.000	53.671.317.048
2014	78.919.884.000	61.022.878.011

**Table 3.** Recapitulation of Undiksha PNBP After PK-BLU

Year	Estimated Revenue (Rp)	Realized Revenue (Rp)
2011	52.740.355.000	45.778.081.659
2012	61.091.775.000	42.875.252.469
2013	67.260.415.000	53.671.317.048
2014	78.919.884.000	61.022.878.011

From the table 2 above, it appears that Undiksha before implementing the PK-BLU Management Pattern, the PNBP obtained was in the range of 45 M to 61 M, it can even be said that PNBP revenue could not reach or match the estimated revenue target compiled at the beginning of the fiscal year as Non-Tax Expenditure Income Plan Target (TRPNBP).

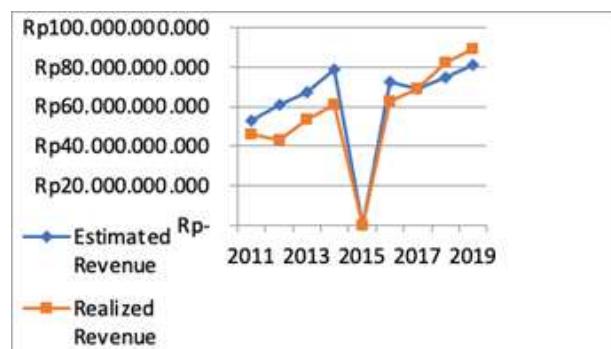
#### 4.1.2. After PK-BLU

Recapitulation of Undiksha PNBP Development 2016-2019 (after PK-BLU) is in the following table 3 From the table 3 above it can be conveyed, Undiksha after implementing the PK-BLU Management Pattern, Undiksha PNBP revenue has increased in the range of 61 M to 89 M, it can also be said that Undiksha PNBP revenue can reach or even exceed the estimated revenue target prepared at the beginning of the fiscal year as the

Target of the Non-Tax Expenditure Income Plan (TRPNBP).

The figure 1 depicts the development of estimates and accumulative PNBP revenue from Undiksha starting in the 2011 s/d fiscal year 2014 (the era before the PK-BLU implementation) and the accumulative development of Undiksha PNBP estimates and revenues in the 2016 s/d 2019 fiscal year (the era after the implementation of PK -BLU). As the baseline for the comparison method is 2015 because this year Undiksha's change from an ordinary Satker to a BLU Satker occurred precisely on May 6, 2015 based on the Decree of the Minister of Finance Number: 5050/KMK05/2015. From the graph above it can be stated that there has been an increase in PNBP revenue since Undiksha transformed into a BLU, this increase has been increasingly seen since 2017 (2 years since becoming a BLU) for the first time the realization of Undiksha PNBP revenue has exceeded its planned PNBP revenue target and this has become increasingly visible in the year - next year.

The increase in PNBP at Undiksha must also be seen from the efforts of Undiksha Management to "generate" income through efforts to grow/generate business units. Revenue from the business that Undiksha develops in its activities can be accepted both in accordance with the prevailing laws and regulations because Undiksha is already a BLU and from the accounting side. This can be seen from the coding on the revenue side according to the BLU's financial budget line. If we refer to the coding, we can sort out which ones are PNBP revenues (MAK code 425) and which are revenue due to the application of PK-BLU (MAK code 424). Selection based on this coding needs to be done so that Undiksha's performance can be seen in generating income and increasing its PNBP outside of its PNBP income, this separation is also by issuing a component of Education Services which is better known as Education Development Contribution (SPP) or Single Tuition Fee (UKT) as income obliged/usually received both before and after applying for BLU. The development of Undiksha BLU income outside of Education Service Revenue is presented in the following table.


**Figure 1.** Estimates and Accumulative PNBP Revenue

**Table 4 . Recapitulation F Undiksha Pnbp After Pk-Blu**

Year	Realized Revenue (Rp)	Total PNBP (Rp)	%
2016	2.096.498.102	62.833.306.701	0,033
2017	1.813.477.860	68.948.434.763	0,026
2018	1.421.122.754	82.106.714.995	0,017
2019	3.179.085.641	89.172.159.839	0,036

At the table above, it can be conveyed that the development of income from the revenue side of BLU (MAK 424) by issuing the Education Service Revenue component (UKT) has not shown a significant development for the increase in Undiksha PNBP as a whole, in 2019 it only contributed 0.036% of Undiksha's total PNBP. However, there appears to be an ongoing effort if we look at the developments in the types of BLU PNBP produced. In 2016 and 2017 the BLU PNBP generated only from 1 source, namely BLU Banking Service Revenue (MAK 424911), but in 2019 the BLU PNBP generated was more diverse, developed from existing business units, namely Labor Service Income, Employment Services , Information, Training and Technology (424113); Printing Service Revenue; (424114) Income from Cooperation Institutions/Business Entities (424312); BLU Banking Service Revenue (424911); BLU Other Income (424919); Other BLU Income from Building Leases (424922).

## 5. CONCLUSION

From the results of the above discussion by using a comparative method of Undiksha PNBP revenue between before and after implementing changes in financial management patterns by implementing PK-BLU, it can be concluded that Undiksha PNBP continues to experience this means that the implementation of PK-BLU at Undiksha improves organizational performance so as to increase its PNBP. The increase in Undiksha PNBP did not only occur on the side of other Non-Tax State Revenue revenues as PNBP revenue (account 425) which had been received as a Satker organization but also on its BLU PNBP revenue (account 424). The biggest increase in BLU PNBP was still in Education Service Revenue in the form of Single Tuition Fees (UKT). Even though there has been an increase in PNBP revenue originating from BLU income other than Education Service Revenue, it is still not significant, only Rp. IDR 3,179,085,641 or around 0.036% of total PNBP revenue in 2019. to increase PNBP originating from BLU revenues outside of Education Service Revenue continue to be pursued

by Undiksha, with increasingly diverse sources of income created to increase PNBP revenues.

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