

TRANSPARENCY AND ACCOUNTABILITY OF NON-TAX STATE REVENUE FROM INMATE PRODUCTION SERVICES: A CASE STUDY AT THE CLASS IIA WOMEN'S CORRECTIONAL FACILITY IN PONTIANAK

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ABSTRACT

This study aims to analyze the transparency and accountability in the management of Non-Tax State Revenue (PNBP) generated from production activities by female inmates at the Class IIA Women's Correctional Facility in Pontianak. Employing a descriptive qualitative method, data were collected through in-depth interviews with the Head of the Facility and staff from the Work Activities Unit, complemented by relevant documentation. The findings indicate that PNBP is derived from various inmate-run vocational activities, including culinary services, laundry, salon operations, tailoring, handicrafts, and hydroponics. The management process encompasses production recording, profit calculation, premium distribution, and fund submission by the treasurer to the state treasury. Of the total profit, 50% is allocated as inmate premiums, 15% as PNBP, and 35% reinvested as working capital to ensure program continuity. Internal transparency is maintained through structured documentation and reporting systems, while external financial reporting must follow formal procedures before being submitted to the government, limiting direct public access. Nonetheless, inmate products are promoted through exhibitions and e-catalog platforms. Accountability is ensured through regular audits and reconciliations, though challenges persist, including varied inmate motivation, competition with external products, and administrative adjustments due to institutional restructuring.

Keywords: Transparency; Accountability; Non-Tax Revenue; Correctional Facility; Inmate Work Production

ABSTRAK

Penelitian ini bertujuan untuk menganalisis transparansi dan akuntabilitas pengelolaan Pendapatan Negara Bukan Pajak (PNBP) yang dihasilkan dari kegiatan produksi warga binaan di Lembaga Pemasyarakatan Perempuan Kelas IIA Pontianak. Penelitian ini menggunakan metode deskriptif kualitatif dengan data yang diperoleh melalui wawancara mendalam bersama Kepala Lapas dan Staff Unit Kegiatan Kerja, serta didukung oleh dokumen pendukung terkait. Hasil penelitian menunjukkan bahwa PNBP diperoleh dari berbagai kegiatan produktif seperti tata boga, laundry, salon, tata busana, kerajinan tangan, dan hidroponik. Proses pengelolaan dilakukan melalui pencatatan hasil produksi, perhitungan keuntungan, pembagian premi, serta penyetoran dana melalui bendahara ke kas negara. Dari total keuntungan, 50% dialokasikan sebagai premi bagi warga binaan, 15% disetorkan sebagai PNBP, dan 35% digunakan kembali sebagai modal usaha untuk keberlanjutan program. Secara internal, transparansi diwujudkan melalui sistem pencatatan dan pelaporan yang tertib di lingkungan lapas. Namun secara eksternal, laporan keuangan PNBP tidak dipublikasikan langsung ke masyarakat karena harus dilaporkan terlebih dahulu ke pemerintah sesuai mekanisme yang berlaku. Produk hasil karya warga binaan tetap dipromosikan melalui pameran dan platform e-katalog. Akuntabilitas dijaga melalui audit dan rekonsiliasi rutin meskipun dihadapkan pada tantangan seperti motivasi warga binaan yang beragam, persaingan harga produk di luar lapas, serta penyesuaian administrasi akibat restrukturisasi organisasi.

Kata Kunci: Transparansi; Akuntabilitas; PNBP; Lembaga Pemasyarakatan; Produksi Warga Binaan

INTRODUCTION

In order to realize the vision of a Golden Indonesia 2045, one of the fundamental values that must always be upheld is the sovereignty of the people, where in the context of the economy, the benefits obtained by the state should be fully directed to raise the degree and improve the quality of life of all Indonesian people to achieve the best position in various aspects of life [1]. A country's economic growth is

an important indicator in realizing this goal, which is reflected in the increasing production of goods and services and national income as a direct result of people's economic activity [2]. State finances describe the structure of government revenues and expenditures, which are strategically used to achieve national development goals [1]. To support this growth, the state requires revenue sources that are managed optimally to

finance development and public services. One of these revenue sources is Non-Tax State Revenue (PNBP), which plays an important role in supporting national development and improving the quality of services to the community [3].

Currently, the government is trying to increase state revenue sourced from PNBP to organize government activities and national development [4]. PNBP itself is all revenue received by the central government but not derived from tax revenue [5]. This revenue is collected directly from individuals or business entities that make payments for services or utilization of resources and rights obtained by the state based on laws and regulations, which become central government revenues, outside of tax revenues and grants and are managed in the state revenue and expenditure budget mechanism [6]. PNBP ranks second in obtaining state revenue after taxes [5]. PNBP management has been regulated in various regulations, which aim to ensure that state revenues are managed in a transparent and accountable manner. The main regulations that serve as the legal basis for PNBP management are Law of the Republic of Indonesia Number 9 of 2018 concerning Non-Tax State Revenue, Government Regulation Number 58 of 2020 concerning PNBP Management, which further regulates the principles of PNBP management as a whole, and Government Regulation Number 47 of 2023 concerning Types and Tariffs on Types of Non-Tax State Revenue that apply to all Non-Tax State Revenue Management agencies.

Transparency and accountability are crucial aspects of PNBP management to ensure effective and targeted use of funds. Transparency requires the government to provide information that is relevant, accurate, and accessible to the public [7]. Meanwhile, accountability is a manifestation of being responsible and explaining the performance and actions of a person or leader of an organization to those

who have matters and authority [8]. Without these principles, PNBP management risks causing misuse, lack of transparency, efficiency, and reduced public accountability to the government [9]. Therefore, the implementation of strict transparency and accountability mechanisms is a requirement in an effort to optimize the benefits of PNBP for national development and public services.

According to Law of the Republic of Indonesia Number 9 of 2018 concerning Non-Tax State Revenue, PNBP objects include six categories, namely: (a) utilization of natural resources, (b) services, (c) management of separated state assets, (d) management of state property, (e) management of funds, and (f) other state rights [6]. Among the various objects of PNBP, one that attracts attention is revenue from services managed by correctional facility, including production activities involving inmates. Correctional facility are activities to provide guidance to inmates based on systems, institutions, and methods of guidance which are the final part of the punishment system in the criminal justice system [10]. However, currently correctional facility are also trying to improve the economic welfare of inmates by conducting job training, through self-reliance work programs to generate PNBP [11]. Some of the commonly found products of inmates such as at the Kalabahi Class IIB Correctional Institution (Lapas) which makes a brick printing production house to increase PNBP [12]. The same thing also happened at Atambua Class IIB Correctional Facility, where in 2024 the implementation of PNBP deposits reflected accountability in fostering the independence of WBP, as evidenced by the achievement of 116% realization at the end of the year [13].

Although the role of PNBP from correctional facility continues to increase, previous studies are still limited to normative or administrative aspects, while discussions related to transparency and

accountability, especially in the management of PNBP in correctional facility, have not been widely carried out. Windyatama et al., (2024) in their research explained about PNBP at the Gunung Leuser National Park Center, where it explained the PNBP tariff and how PNBP reporting was carried out. The same thing was also done by Renata & Wilda, (2021) which explains the PNBP plan, PNBP reporting, and PNBP deposit system carried out at the Dumai Class I Harbor and Port Authority Office (KSOP). Research on PNBP may have been done a lot. However, there are not many studies that specifically highlight the management of PNBP in correctional facility, especially those related to the production services of inmates.

Transparency and accountability of good governance principles have not been the main focus of several studies. However, these two aspects are important to ensure that PNBP management is conducted in an open, responsible and auditable manner, especially in the context of correctional facility. This research has its own differences because it was conducted at the Pontianak Class II A Women's Correctional Facility. So far, most studies have been conducted in general correctional facility without considering managerial and social differences that may arise in the management of women-only correctional facilities. Therefore, this study not only fills the void of literature in the context of location and research subject, but also enriches the understanding of how the principles of transparency and accountability are applied in the management of PNBP in a relatively less exposed environment.

Therefore, it is important to explore how PNBP management from the production services of inmates is actually implemented in Pontianak Class II A Women's Correctional Facility. This research also wants to examine the extent to which the principle of transparency is

applied in the process of recording, reporting, and distributing the PNBP proceeds, as well as how accountability is realized by the correctional facility in being accountable for fund management. In addition, the role of stakeholders, such as correctional facility officers, inmates, and external supervisors, also needs to be analyzed to understand their support for the creation of transparent and accountable management.

LITERATURE REVIEW

Agency Theory

According to Jensen & Meckling (1976) in Subroto & Endaryati (2024), agency theory describes the conceptual relationship between two parties in an agency arrangement: the principal and the agent. In a corporate context, this theory explains the relationship between the company's management (agent) and its owner (principal) [15]. In the context of governance, the public acts as the principal, delegating authority to government institutions (agents) to manage public resources in a transparent and accountable manner [16]. However, in practice, governments may deviate from this mandate by restricting access to public information. Such restrictions can lead to information asymmetry, reduced transparency, and ultimately, public distrust in the government's performance evaluation [17]. Therefore, in managing non-tax state revenue (PNBP) derived from inmate production services, it is essential to uphold the principles of transparency and accountability. This ensures that correctional facilities remain answerable to the public, who hold rightful ownership over state resources.

Transparency

Government theory explains that transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration, namely information about

policies, the process of making, implementing, and the results achieved [17]. Public trust will grow when the government shows a willingness and ability to keep the promises that have been delivered, because it reflects responsibility in fulfilling commitments to the community and constituents [18]. To realize government accountability to the public, one way to do this is to use the principles of transparency. In the context of correctional facility, transparency is important so that every process of managing Non-Tax State Revenue (PNBP), from planning, implementation, to reporting, can be monitored openly and objectively.

Accountability

Accountability is fundamental to all governance processes and the effectiveness of these processes depends on how those in power explain how they carry out their responsibilities, both constitutionally and legally [17]. According to Sudarmanto et al. (2020) Accountability is a measure that shows how much the service delivery process is in accordance with stakeholders and norms that develop in society. Accountability in the bureaucratic world of a government agency is required to present and report and be able to account for all its activities, especially in the field of financial administration, so that its accountability to the public can be known [17]. In the management of Non-Tax State Revenue (PNBP) in correctional facility, accountability is reflected in the institution's ability to prepare clear, complete and verifiable reports, as well as willingness to be audited and criticized. This is important to ensure that revenues obtained from the production services of inmates are used in accordance with the objectives of guidance and support overall fiscal transparency.

Non-tax State Revenue (PNBP)

Non-tax State Revenue, hereinafter

abbreviated as PNBP, is a levy paid by individuals or entities by obtaining direct or indirect benefits for services or utilization of resources and rights obtained by the state, based on laws and regulations, which become central government revenues outside of tax revenues and grants and are managed in the state revenue and expenditure budget mechanism [6]. All activities, things, and / or objects that are a source of state revenue outside of taxation and grants are categorized as PNBP objects. The PNBP object has criteria, among others, related to the implementation of government duties and functions, the use of funds from the state budget, the management of state assets, and / or based on the determination of laws and regulations [6]. Within the Ministry of Immigration and Corrections, PNBP can come from the production services of inmates who are part of the independence development program. The management of PNBP in technical implementation units such as correctional facilities must be carried out in an orderly, transparent and accountable manner in accordance with the provisions of the legislation in order to be accountable to the state and society.

Previous Research

Research on the transparency and accountability of PNBP, especially on the production services of inmates in correctional facility, is still very limited. From previous research conducted by Windyatama et al. (2024) in their research conducted at the research location of the Gunung Leuser National Park Center (BBTNGL) revealed that the receipt and deposit of PNBP was carried out once a week by the Revenue Treasurer, the PNBP also used Government Regulation Number 12 of 2014 as a standard for determining rates. In addition, research by Renata & Wilda (2021) conducted at the Dumai Class I Harbor and Port Authority Office (KSOP) shows that the implementation of PNBP transparency and accountability is carried

out through the preparation of quarterly PNBP realization reports, with deposits that have been collected and deposited into the state treasury according to the provisions. This study also highlights the role of government agency officials in managing and reporting PNBP in writing. Meanwhile, research by Wahidah et al. (2025) conducted at Radio Republik Indonesia (RRI) Merauke shows that despite efforts to increase information disclosure, transparency in PNBP management still faces various challenges such as revenue fluctuations, the influence of policy changes, and low public participation. In addition, this study emphasizes the importance of open and accountable financial reporting to build public trust in government institutions [19].

RESEARCH METHODS

This research uses a qualitative descriptive method. Descriptive research is research that is directed at providing symptoms, facts, or events systematically and accurately, regarding the properties of certain populations or regions [20]. Qualitative research is a method used to explore and understand the meaning experienced by individuals or groups in a social or human context through in-depth description, exploration and interpretation of complex phenomena [21]. The qualitative descriptive method is used to describe and understand in depth the practice of transparency and accountability in the management of Non-Tax State Revenue (PNBP) derived from the production services of inmates at the Pontianak Class II A Women's Correctional Institution.

The type of data in this study consists of primary data and secondary data. Primary data was obtained through interviews with the Head of Correctional Institution, Treasurer, Inmates involved in production activities, and other related parties. While secondary data is collected through documents such as PNBP Reports, Budget

and Financial Realization Reports for Production Activities, Standard Operating Procedures (SOP) for the Management of Production Activities for Inmates, and Decrees (SK) for the Distribution of Production Results for Inmates. Data collection techniques are carried out by triangulating methods, namely interviews, direct observation, and documentation studies to obtain a complete and in-depth understanding.

RESULTS AND DISCUSSION

General Description of Class IIA Pontianak Women's Correctional Facility

Pontianak Class IIA Women's Correctional Institution (Lapas) is one of the Technical Implementation Units under the Ministry of Immigration and Corrections of the Republic of Indonesia which has the main function of providing guidance to female inmates. This correctional facility is located in Sungai Kakap District, Kubu Raya Regency, West Kalimantan. This correctional facility was established in 2017 and began operating on April 27, 2019. In carrying out its duties, the Pontianak Class IIA Women's Correctional Facility is committed to creating a clean, humane and integrity correctional environment through various coaching programs.

As of July 2025, there were 272 female inmates in Pontianak Class IIA Women's Correctional Facility. As part of fostering independence, the correctional facility organizes work/production activities whose results are contributed as Non-Tax State Revenue (PNBP). In addition to carrying out the coaching function, Pontianak Class IIA Women's Correctional Institution is also actively building an Integrity Zone towards a Free from Corruption Area (WBK) which is realized through improving the quality of public services, strengthening transparent and accountable internal management, and active involvement of all employees in realizing

good and clean governance.

PNBP Management from Production Services

The interview results show that PNBP management in Pontianak Class IIA Women's Correctional facility is carried out through a work activity unit that produces goods made by inmates. The production process adjusts to the season and demand, for example making cookies during Lebaran or processing rambutan during the fruit season. Other products in the form of handicrafts are also produced according to the expertise of inmates, who have previously gone through training or mentoring by business partners.

The amount of PNBP is calculated based on 15% of total profits, with the distribution of profits: 50% for inmates' premiums, 15% as state PNBP, and 35% as business capital. PNBP management is carried out in an orderly flow, starting from production activities, recording results, to depositing to the treasury to be forwarded to the state treasury through a tiered reconciliation mechanism. This is in accordance with the principles of orderly, transparent, and accountable state financial management.

Transparency of PNBP Management

Transparency in the management of Non-Tax State Revenue (PNBP) at Class IIA Pontianak Women's Correctional Institution is carried out through a neat and systematic recording and reporting system. Every receipt, receipt, and deposit value are recorded by the treasurer, so that all transactions can be accounted for accountably. The work of inmates is also published through various digital platforms so that the public can see the products produced, although PNBP financial reports have not been fully published widely to the general public.

Internally, inmates receive a premium for their involvement in work activities. The premium is deposited through the

registration department, which can then be used by inmates to shop through the integrated canteen system. This mechanism prevents the circulation of cash within the residential blocks and supports an orderly and transparent financial management system within the correctional facility.

The research findings show that transparency has been well implemented internally. Inmates know that their production contributes to PNBP and they receive premiums according to their respective roles in the production process. However, the PNBP report is still limited to the internal scope and government agencies, and has not been published openly to the public. Although products made by the fostered residents have been introduced through exhibitions, e-catalogs, and cooperation with business partners, detailed information on PNBP contributions has not been actively shared with the public.

This result is in line with agency theory, which emphasizes the importance of internal transparency so that any program implementation can be monitored by interested parties. However, the limited external transparency shows the need to strengthen the publication and dissemination of information so that the public can also know the real contribution of the fostered citizens in supporting state revenue through production services.

Accountability of PNBP Management

Accountability in the management of Non-Tax State Revenue (PNBP) at Class IIA Pontianak Women's Correctional Institution is realized through routine audit procedures and financial reconciliation carried out in stages. The treasurer holds full responsibility in recording and reporting finances to the center, in accordance with internal regulations of the Ministry of Immigration and Corrections.

The reporting mechanism is carried out periodically through reconciliation, while financial audits are carried out in layers,

starting from the Technical Implementation Unit (UPT), Regional Office, to the central level. This process ensures that every transaction can be accounted for administratively and legally.

However, the reorganization of the organizational structure that occurred since January 2025 had caused delays in PNBP deposits. This was due to internal administrative adjustments that took time to reorganize tasks and reporting flows. Nevertheless, PNBP funds are still segregated and stored in an orderly manner, and are prepared to be deposited as soon as official instructions are received from the center.

This practice reflects that government financial accountability must be realized through accurate recording, clear reporting procedures, and strict and tiered supervision. Management in accordance with these provisions is a form of the correctional facility's commitment to maintaining integrity and public trust in correctional facility.

Challenges and Efforts for Improvement

Some of the obstacles faced include the low interest in learning of some inmates, product price competition with cheaper goods outside, and limited product publication. In addition, the transition of internal task division at the beginning of the year also affected the smooth deposit of PNBP to the state treasury.

Improvement efforts are carried out through continuous training, cooperation with business partners, and the provision of fair premiums to motivate foster residents. The work system is also designed to be flexible so that people can move up to higher positions, while transferring knowledge to others.

Discussion

The results of this study are in line with research by Renata & Wilda (2021); Windyatama et al (2024) which emphasize the importance of applying the principles of

transparency and accountability to the management of non-tax revenues in public agencies. Nevertheless, this study makes a new contribution by focusing on women's correctional facilities, which have different production characteristics from general correctional facilities. It also shows the importance of policy support and marketing innovation to increase PNBP contributions from inmates' production services.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of the research, it can be concluded that the management of Non-Tax State Revenue (PNBP) from the production services of inmates at the Pontianak Class IIA Women's Correctional Institution (Lapas) has been carried out through structured procedures and in accordance with applicable regulations. The management process starts from work/production activities, recording, depositing to the treasurer, to reporting and reconciliation to the central level through the Ministry of Immigration and Corrections and the Ministry of Finance.

In terms of transparency, information regarding production results and PNBP contributions has been conveyed internally to officers and inmates through the premium sharing mechanism. However, external transparency is still limited because PNBP financial reports have not been widely published to the public, only limited to internal forums and related agencies.

Accountability of PNBP management has been implemented through a routine audit system, detailed administrative records, and layered supervision in accordance with regulations. Nevertheless, challenges are still faced, such as the low interest of some inmates to be actively involved in production activities, product price competition with outside markets, and potential data input errors that can affect the accuracy of reporting.

Suggestion

Future researchers are expected to expand the scope of research by involving more correctional institution units in various regions, so as to obtain a more comprehensive comparison of PNBP management between correctional facilities. In addition, future research can consider using mixed methods with a quantitative approach so that the results obtained are more in-depth and support applicable policy recommendations. Future research is also recommended to have a longer data collection time so that the interview and observation process can be carried out more optimally and in detail.

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