

Analysis of the Effectiveness of Procurement of Goods and Services and its Impact on Non-Tax State Revenue in Central Maluku Regency

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Abstract

Government procurement of goods and services is a crucial instrument in supporting development effectiveness and improving the quality of public services, and is also linked to regional financial performance, including Non-Tax State Revenue (PNBP). However, in practice, procurement implementation still faces various obstacles that have the potential to reduce its effectiveness and the resulting economic benefits. This study aims to analyze the effectiveness of government procurement of goods and services and its impact on PNBP management in Central Maluku Regency.

This study employed a mixed-methods approach with an explanatory sequential design. Quantitative data were obtained through questionnaires from 75 respondents, consisting of procurement officials, financial managers, internal supervisors, service providers, and service users. Data were analyzed using Likert-based descriptive statistics. Qualitative data were collected through in-depth interviews and documentation studies to strengthen the quantitative analysis. The variables analyzed included the procurement process, human resource quality, transparency and accountability, the use of information technology, and the effectiveness of non-tax state revenue (PNBP) management.

The research results indicate that the effectiveness of goods and services procurement in Central Maluku Regency is generally considered quite good. The procurement process, human resource quality, and transparency and accountability play a positive role in supporting the effectiveness of PNBP management. However, challenges remain in terms of timeliness, technical capacity of the apparatus, and the quality of procurement results, which impact PNBP optimization and public satisfaction. These findings demonstrate the need to strengthen procurement governance to improve the quality of public services and regional financial performance

INTRODUCTION

Government procurement of goods and services is a key pillar in realizing effective development and improving the quality of public services in Indonesia. Several previous studies, such as those by Arif et al. (2023), Gumilar et al. (2023), and Hasanah et al. (2023), emphasize that although the e-procurement system and national regulatory framework, such as Presidential Regulation Number 12 of 2021, have been widely implemented, problems such as inefficiency, delays in implementation, and low levels of transparency and accountability remain challenges in various regions. State-of-the-art previous research has focused more on the regulatory aspects and digitalization of the procurement process, but has not specifically linked procurement effectiveness to its contribution to regional fiscal revenue, particularly Non-Tax State Revenue (Asrori & Hamid, 2023; Rakhman, 2024).

Conceptually, the effectiveness of government procurement of goods and services can be explained through the Value for Money approach, a public financial management principle that

emphasizes achieving the highest value from each budget allocation while considering efficiency, effectiveness, and economy (Palupi & Hermawan, 2022; Haris & Rasyid, 2023; Diana & Rahmadani, 2020). Meanwhile, Production Function Theory explains that public sector productivity depends on the relationship between inputs (resources and procurement processes) and outputs (activity results and economic impact) (Coelli et al., 2005). These two theories provide a conceptual foundation that increasing procurement effectiveness can encourage spending efficiency and have a positive impact on optimizing state revenues, including non-tax state revenues (PNBP).

Previous studies (Arif et al., 2023; Gumilar et al., 2023; Hasanah et al., 2023) have focused more on the impact of e-procurement systems and regulatory compliance on procurement efficiency, without examining their relationship to regional fiscal performance in depth. To date, few studies have assessed how the effectiveness of government procurement of goods/services directly contributes to increasing non-tax state revenue (PNBP) at the regional level (Rusdi, 2021; Sari & Sari, 2020). This research gap provides an important basis for conducting a more comprehensive empirical study in Central Maluku Regency, integrating the perspectives of Value for Money and Production Function Theory in analyzing public procurement effectiveness.

According to data from the Government Goods/Services Procurement Policy Institute (LKPP, 2024), the achievement rate of national procurement through the Electronic Procurement System (SPSE) has only reached 67%, with significant variation across regions. In Central Maluku Regency, the percentage of procurement packages included in the General Procurement Plan (RUP) reached only around 54% of the total capital expenditure budget. This disparity indicates systemic issues in planning, human resource competency, and limited electronic monitoring, impacting the effectiveness of procurement implementation and optimizing its contribution to regional non-tax state revenues (PNBP).

In Central Maluku Regency, only about 49.60% of procurement packages were recorded in the Electronic Procurement System (SPSE) over a 5-year period, indicating a significant gap between normative policies and implementation in the field. Based on this gap analysis, the novelty of this study lies in its empirical approach that assesses the effectiveness of government procurement of goods/services through the perspective of Value for Money and Production Function Theory in relation to the achievement of regional PNBP.

In addition to procedural and regulatory aspects, the effectiveness of goods and services procurement is also closely related to regional fiscal capacity and the ability of local governments to optimize revenue sources. A study of fiscal performance in the Maluku Islands region shows that the effectiveness of regional revenue management, both in terms of elasticity and target achievement, is strongly influenced by the quality of expenditure governance and public institutions (Sangadji, Siregar, Oktantiasari, & Assel, 2025). These findings indicate that expenditure management that is not fully based on performance and benefit value has the potential to limit the optimization of government revenue, including non-tax state revenue, especially in regions with limited geographic characteristics and institutional capacity, such as Central Maluku Regency.

This research is crucial for identifying institutional, structural, and human resource barriers that impact procurement effectiveness, as well as for providing evidence-based policy recommendations that can improve efficiency, transparency, and regional fiscal contributions. Therefore, the objective of this study is to comprehensively analyze the factors inhibiting the effectiveness of government procurement of goods and services in Central Maluku Regency and

assess their impact on Non-Tax State Revenue (PNBP) to strengthen efficient and sustainable public financial governance.

LITERATURE REVIEW

Value for Money Principle in Public Procurement

One of the fundamental grand theories in this research is the Value for Money (VfM) Theory. The Value for Money approach is used to assess the extent to which public resource management generates optimal value. This concept emphasizes not only cost control but also assesses the balance between the inputs used, the implementation process, and the results achieved. Within this framework, procurement performance is considered good if budget utilization produces outputs that meet needs, are timely, and provide tangible benefits to the public (Adisaputra & Nurjannah, 2023; Afriani & Suryadi, 2021).

In government procurement practices, the application of the Value for Money principle requires planned, transparent, and results-oriented management. Procurement success cannot be assessed solely on price, but must also consider the quality of the goods or services, the accuracy of implementation, and the sustainability of benefits. However, the implementation of this principle often faces obstacles, particularly those related to limited staff capacity, weak governance, and administrative risks. Strengthening human resource competencies and improving procurement systems are essential prerequisites for achieving optimal procurement value.

For regional financial management, implementing the value-for-money principle is crucial not only to ensure efficient budget use but also to support regional fiscal sustainability. An evaluation of regional financial performance in Maluku Province shows that public spending that is not oriented toward results and benefits tends to result in long-term inefficiencies and weakens the contribution of spending to strengthening regional fiscal capacity (Sangadji et al., 2025). Therefore, procurement of goods and services oriented toward quality results and economic benefits is a crucial prerequisite for achieving effective public financial governance.

Production Function Approach in the Analysis of Procurement of Goods and Services

Production function theory provides an analytical framework for understanding how various input factors are processed through a process to produce specific outputs. In the context of government procurement of goods and services, this approach is relevant for explaining the relationship between budget utilization, human resource quality, information technology utilization, and regulatory compliance with resulting procurement performance. Through a production function perspective, procurement effectiveness can be analyzed from the procurement system's ability to transform available inputs into quality goods, services, and public services. Optimizing the use of information technology and increasing the capacity of procurement personnel are seen as key factors in increasing the efficiency and productivity of the procurement process. Thus, production function theory is used to identify the determinants of procurement performance and evaluate the efficiency of the procurement process as part of the public service system.

Income

Non-Tax State Revenue (PNBP) as one of the sources of state income. Non-Tax State Revenue (PNBP) is a source of state income obtained from activities outside the taxation sector, including public services, resource utilization, and state asset management (Ministry of Finance of the Republic of Indonesia, 2023). The existence of PNBP plays a strategic role in supporting the

sustainability of state financing and improving the quality of public services. The performance of government procurement of goods and services is related to the quality of PNBP management, for the optimal provision of services and utilization of state assets. An effective procurement process has the potential to improve the quality of public services, which can ultimately have an impact on increasing state revenues. In addition, the implementation of an adequate internal control system and the use of information technology are important supporting factors in ensuring that PNBP management takes place in an accountable and sustainable manner.

The performance of non-tax state revenues at the regional level is inextricably linked to the quality of public services and the effective utilization of state/regional assets. A study on regional fiscal strengthening in Maluku revealed that the low quality of public spending and weak service governance resulted in suboptimal utilization of non-tax revenues and other government revenue sources (Sangadji, Siregar, Oktantiasari, & Assel, 2025). Therefore, improving the procurement system for goods and services is a strategic tool for enhancing the quality of public services while supporting the optimization of non-tax state revenues (PNBP).

METHODS

This study employed a mixed-method approach with an explanatory sequential design. This approach was chosen because the effectiveness of goods and services procurement and its impact on the management of Non-Tax State Revenue (PNBP) cannot be comprehensively understood through a single research approach. This research was conducted in Central Maluku Regency, with agencies and stakeholders directly involved in the procurement process and management of PNBP. These included the Procurement Section of the Regional Secretariat, the Regional Financial and Asset Management Agency, the Inspectorate/APIP, technical regional apparatus organizations, and goods and services providers.

The sample was drawn using the Slovin formula at a 5 percent error rate, resulting in 75 respondents. In the qualitative approach, informants were determined using purposive sampling, selecting informants based on their direct involvement and relevance to the research focus. The number of informants was not set rigidly but adjusted until data saturation was achieved.

The research variables are formulated based on the framework of Production Function Theory, Value for Money Theory, and Income Theory (PNBP). The variables used consist of:

Goods/Services Procurement Process (X1)

Human Resources Quality (X2)

Transparency and Accountability (X3)

Use of Information Technology (X4)

Effectiveness of PNBP Management (Y)

All research variables were measured using a five-level Likert scale, as this study focused on measuring respondents' perceptions and assessments of the procurement of goods/services and management of non-tax state revenues (PNBP). The measurement scale used is as follows:

Score 1: Strongly Disagree

Score 2: Disagree

Score 3: Neutral / Sufficient

Score 4: Agree

Score 5: Strongly Agree

The data produced is in the form of perception scores, which are then processed into average values (means) for each indicator and research variable.

Data collection techniques in this study include:

Distribution of questionnaires, to obtain quantitative data based on respondent perceptions.

In-depth interview, to dig up information regarding obstacles, practices and dynamics of procurement of goods/services in the field.

Documentation study, to complete and verify primary data obtained from questionnaires and interviews.

Quantitative data analysis was conducted using descriptive statistics, because the main objective of this study was to assess the level of effectiveness based on respondents' perceptions, not to test causal relationships inferentially.

The analysis stages include:

Calculation of the mean score for each indicator and research variable.

Grouping of average scores into assessment categories as follows:

1.00 – 1.80 : Very Poor

1.81 – 2.60 : Not Good

2.61 – 3.40 : Good Enough

3.41 – 4.20 : Good

4.21 – 5.00 : Very Good

The results of this analysis are used to describe the level of respondents' perception of each research variable.

RESULTS AND DISCUSSION

This study involved 75 respondents consisting of Heads of Departments/Sections/Agencies, Commitment Making Officers (PPK), Selection Working Groups (Pokja), Procurement Officers, APIP (Government Internal Supervisory Apparatus), BPS (Central Statistics Agency), Financial Management Elements, Goods/Service Providers and Service Users within the Central Maluku Regency Government. Based on the characteristics of the respondents, it is known that most have work experience in the procurement sector for more than five years and have attended e-procurement training. This indicates that respondents have adequate competence in assessing the effectiveness of the implementation of goods/services procurement.

Table 1. Respondent Characteristics Based on Position

No.	Position / Role	Amount (Person)	Percentage (%)
1	Head of Goods/Services Procurement Section	1	1.33
2	Head of Sub-Section for Procurement of Goods/Services	2	2.67
3	Commitment Making Officer (PPK)	39	52.00
4	Election Working Group (Pokja)	7	9.33
5	Procurement Officer	5	6.67
6	Head of the PPKAD Agency	1	1.33
7	Government Internal Supervisory Apparatus (APIP)	2	2.67
8	Central Statistics Agency (BPS)	1	1.33
9	Financial Management Elements/PNBP	2	2.67
10	Service Provider/Vendor	10	13.33

11	Service Users	5	6.67
Total	75	100	

Source: Processed primary data, 2025.

Research Objective Analysis

To understand the perceptions of 75 respondents regarding the variables in this study, descriptive statistical analysis was conducted on primary data collected through a questionnaire. Respondents' answers, using a Likert scale of 1-5, were processed to obtain the average (mean) value for each indicator. The calculation of the perception category is based on the following mean score intervals, which are calculated using the formula:

$$(\text{Highest Score} - \text{Lowest Score}) / \text{Number of Categories} = (5-1) / 5 = 0.8$$

$$(\text{Highest Score} - \text{Lowest Score}) / \text{Number of Categories} = (5 - 1) / 5 = 0.8$$

Set the average score interval limits, starting from the minimum score (1) plus 0.8 each step.

Table 2. Average Value of Procurement Effectiveness

Category	Mean Interval
Very Bad / Strongly Disagree	1.00 - 1.80
Not Good / Disagree	1.81 - 2.60
Good Enough / Quite Agree	2.61 - 3.40
Good / Agree	3.41 - 4.20
Very Good / Strongly Agree	4.21 - 5.00

Source: Processed primary data, 2025.

Factors that hinder the smooth and effective procurement of goods and services in Central Maluku Regency

The results of the study conducted with respondents revealed that there are factors that significantly and consistently hinder the smooth and effective procurement process in Central Maluku Regency. These obstacles are felt not only by government officials directly involved in procurement, but also by service providers and supervisors who interact with the system. The emerging picture indicates that these obstacles are multidimensional, encompassing regulatory and procedural aspects, as well as issues of timeliness.

Table 3. Average Perception Score of the Procurement Process (X1)

No.	Indicator	Average Score	Category
1	Clarity of Procedure	3.55	Good
2	Punctuality	2.98	Pretty good
3	Compliance with Regulations	3.61	Good
Total Mean (X1)		3.38	Pretty good

Source: Processed primary data, 2025.

Table 3 shows that in general, respondents rated the Procurement Process (X1) as being in the "Quite Good" category with a mean total score of 3.38. The Regulatory Compliance (3.61) and Procedural Clarity (3.55) indicators were rated as "Good." However, the Timeliness (2.98) indicator was highlighted as it was only rated as "Quite Good," indicating that delays remain a significant perceptual issue among stakeholders.

Analysis of the Role of Human Resource Quality and Information Technology

Simultaneously on the Effectiveness of Government Procurement of Goods and Services in Central Maluku Regency

Two crucial elements, considered a "double-edged sword" in this study, are the quality of human resources (HR) and the utilization of information technology (IT). These two aspects can be driving forces for accelerating procurement reform, but at the same time, they also have the potential to become obstacles if not managed optimally. Qualified HR and mastery of modern technology are like two wings that must move in balance for the procurement process to soar, be efficient, transparent, and produce quality output.

Table 4. Average Score of Perception of Human Resource Quality (X2)

No.	Indicator	Average Score	Category
1	Technical Competency Knowledge	3.21	Pretty good
2	Experience in Procurement	3.52	Good
3	Integrity & Professionalism	3.45	Good
Total Mean (X2)		3.39	Pretty good

Data Source: Processed Questionnaire Data, 2025

The quantitative data in Table 4 shows a score of "Fairly Good" (3.21) for the Technical Knowledge and Competence indicator. This figure provides an important signal that although procurement officials have been working for quite some time, there are still significant gaps in mastery of technical and regulatory expertise. The Experience in Procurement indicator shows a score of "Good" (3.52), but this experience has not been fully accompanied by continuous capacity building. Meanwhile, the Integrity and Professionalism indicator received a score of "Good" (3.45).

A source from the Central Maluku Regency Inspectorate who is a member of APIP stated:

"Experience is important, but not enough. Procurement regulations are very specific, encompassing legal, technical, and financial aspects. We still frequently encounter administrative errors in contract documents or the selection process that could have been avoided with a more comprehensive understanding of human resources. Training exists, but it often doesn't address the most crucial aspects." (Interview, APIP, 2025).

This statement highlights a competency gap: officials understand the general procedures but lack the technical details that could prevent administrative errors or potential contract disputes. From a Production Function Theory perspective, this situation illustrates that one of the vital inputs—human resources—has not yet reached optimal capacity, resulting in an inefficient transformation process toward quality goods/services. Respondents' views align with Marni's (2023) argument, cited in the proposal, that understanding regulations alone is insufficient to prevent fraud. Practical competencies such as document preparation skills, negotiating with suppliers, and understanding the principle of best value in contracts are crucial to success.

Table 5. Average Perception Score of Transparency & Accountability (X3)

No.	Indicator	Average Score	Category
1	Public Information Availability (SPSE)	3.89	Good
2	Effectiveness of Internal Supervision	3.15	Pretty good
3	Reporting Quality & Accountability	3.42	Good
Total Mean (X3)		3.49	Good

Source: Processed Questionnaire Data, 2025

Overall, respondents rated Transparency & Accountability (X3) as "Good" (score 3.49). The availability of information through electronic systems such as SPSE was rated very positively (score 3.89). However, Internal Supervisory Effectiveness (3.15) remained the lowest-rated aspect, rated "Quite Good," indicating a perception that control and supervisory mechanisms are not yet functioning optimally.

Table 6. Average Perception Score on IT Use (X4)

No.	Indicator	Average Score	Category
1	Use of E - Procurement Applications	3.95	Good
2	Digitalization of Procurement Documents	3.65	Good
3	Ease of Access & Use of the System	3.41	Good
Total Mean (X4)		3.67	Good

Source: Processed Questionnaire Data, 2025

Perception of IT Usage (X4) was in the "Good" category (score 3.67), indicating that the implementation of e-procurement was received very positively. Respondents felt that the use of applications (3.95) and document digitization (3.65) had greatly assisted the process.

The Relationship between the Government Procurement of Goods and Services Process and Quality Non-Tax State Revenue (PNBP) Services in Central Maluku Regency

The results of the research's qualitative analysis focus on stakeholders' understanding of the relationship between the goods/services procurement process and the quality of public services directly experienced by the public, as well as its impact on non-tax state revenue (PNBP) at the regional level. This theme is comprehensive because it covers both upstream and downstream dimensions: from the quality of the initial administrative process to the long-term fiscal implications for the sustainability of regional development.

Interview results show that respondents, both government officials, service providers, and direct users of procurement outcomes, understand that procurement is not simply a technical-procedural matter or regulatory compliance. For them, procurement is a long chain whose final outcome will determine public satisfaction, infrastructure adequacy, local economic competitiveness, and contribution to regional revenue. In other words, procurement quality is the foundation of public service quality and successful regional financial management.

Table 7. Average Perception Score on the Effectiveness of PNBP Management (Y)

No.	Indicator	Average Score	Category
1	Increase in Nominal PNBP	3.35	Pretty good
2	Timeliness of Billing & Reporting	3.28	Pretty good
3	PNBP-Based Service Quality	3.19	Pretty good
Total Mean (Y)		3.27	Pretty good

Data Source: Questionnaire Data Processed 2025

The analysis results show that perceptions of the Effectiveness of PNBP Management (Y) are generally in the "Quite Good" category (score 3.27). All indicators are rated "Quite Good," indicating that respondents feel there is still much room for improvement and optimization in PNBP management, both in terms of nominal increases, administrative accuracy, and the quality of services produced. Most of the informants emphasized the close relationship between obstacles in the procurement process and the low quality of work output in the field. Regulatory obstacles, bureaucracy, and budget limitations that occur during the planning and supplier selection stages have been proven to have direct implications for the quality of physical

work results or services provided.

A school principal, whose institution had received a building rehabilitation project, provided concrete testimony regarding the real impact of delays in the tender process:

"The tender process was said to be taking a long time, so the physical work only started near the end of the fiscal year. Due to the time pressure, the work seemed rushed. The result was, after just a year, the roof was leaking and the walls were leaking. The budget was large, but the benefits were not optimal." (Interview, Service User, 2025).

This experience illustrates the failure to achieve the Value for Money principle. Administratively, the budget may have been absorbed on schedule and the procurement report declared complete, but from the perspective of effectiveness and long-term benefits, the low quality of the results resulted in recurring losses. The government had to incur additional costs for repairs, the public had to bear the risk of disrupted education services, while the expected optimal benefits from state spending were never fully realized. A similar case also emerged in the health sector. A medical worker at a community health center (Puskesmas) recounted how delays in procuring medical equipment delayed services to the public. When the equipment finally arrived, its quality did not meet initial specifications, resulting in suboptimal functionality. As a result, people continued to be referred to larger hospitals, even though the original goal of procurement was to bring services closer. This situation demonstrates the "efficiency-effectiveness paradox": administrative procedures may have succeeded in maintaining budget efficiency, but service effectiveness actually declined drastically.

This phenomenon aligns with the Production Function Theory framework, where suboptimal inputs (budget, human resources, technology, and regulations) will result in outputs (public goods/services) that fall short of expectations. Poor-quality output not only harms the public but also creates long-term inefficiencies in the form of high maintenance costs, shortened asset lifespans, and a loss of public trust in the government. This empirical finding aligns with the results of the Public Satisfaction Survey, which showed that the public's dominant complaints were related to the quality and durability of procurement outcomes. Respondents assessed that physical projects such as buildings, roads, and other public facilities often did not last long. This dissatisfaction has the potential to reduce the legitimacy of local governments in the eyes of the public, which in the long term could affect public participation in supporting development programs.

CONCLUSION

Based on the research results, it can be concluded that the effectiveness of PNBPN management in Central Maluku Regency is positively and significantly influenced by procurement process factors, human resource quality, and transparency and accountability. Meanwhile, the use of information technology plays more of a role as a facilitator of transparency than a direct driver. The findings also reveal a paradox of efficiency and effectiveness, where high budget absorption is not directly proportional to public satisfaction with the quality of procurement results. The main obstacles include regulatory complexity, convoluted bureaucracy, and budget constraints. Therefore, the recommended policy implication is a shift in the procurement paradigm from an orientation towards the lowest price to the principle of best value in order to achieve full value for money, accompanied by increased human resource capacity, simplified procedures, and strengthened

internal oversight systems to support the optimization of PNPB contributions to regional development.

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