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The Effect of State Property Utilization and Benefits on PNBP Receipts Which Impact Employee Performance in KSOP Utama and KSOP Class I in the Directorate General of Sea Transportation

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Abstract: This study aims to analyze the effect of utilization and benefits of State-Owned Assets (SOA) on the receipts of Non-Tax State Revenue (PNBP) and their impact on employee performance at KSOP Utama and KSOP Class I within the Directorate General of Sea Transportation. The research background is based on several issues such as suboptimal utilization of SOA, bureaucratic obstacles, lack of facilities and training for employees, as well as unstable PNBP receipts that affect employee performance. This study focuses on the period from 2020 to 2024 with a population of 2,418 civil servants and a sample of 343 respondents selected using sampling techniques based on the Taro Yamane formula. The research method used is a quantitative approach with primary data collected through questionnaires measuring respondents' perceptions regarding SOA utilization and benefits, PNBP receipts, and employee performance. Data analysis was conducted using Structural Equation Modeling (SEM) to test the relationships between variables both simultaneously and partially. The results show that the utilization and benefits of SOA have a direct and simultaneous positive and significant effect on PNBP receipts. Furthermore, PNBP receipts also have a positive and significant impact on employee performance. Additionally, the utilization and benefits of SOA influence employee performance both directly and indirectly through the mediation of PNBP receipts. These findings underscore the importance of effective and efficient management and utilization of SOA as a sustainable source of state revenue, while also serving as a supporting factor for improving employee performance. This study provides practical implications for the development of better SOA management policies and the enhancement of human resource capacity at KSOP Utama and KSOP Class I. The research also broadens the empirical understanding of the strategic role of SOA in supporting government institutional performance, particularly in the maritime transportation sector.

Keyword: Utilization, Benefits of State-Owned Assets, Non-Tax State Revenue (PNBP), Employee Performance.

INTRODUCTION

State Property (BMN) is an asset owned by the state and used for the purposes of governance, development, and public services. State Property (BMN) includes various types of goods, ranging from land, buildings, vehicles, equipment, to facilities and infrastructure used to support the operations of government agencies. State Property (BMN) not only functions to support government operations, but can also be used to generate Non-Tax State Revenue (PNBP). Through the efficient use of State Property (BMN), such as leasing, managing, or auctioning unused assets. Non-Tax State Revenue (PNBP) is a source of state income derived from non-tax revenues such as revenues obtained from the use of State Property (BMN).

The Main Port Authority (KSOP) and Class I Port Authority (KSOP) within the Directorate General of Sea Transportation, as institutions authorized and responsible for port management, are also tasked with managing State Assets (BMN) within the port area, such as land, buildings, port facilities, and other shipping facilities. Through the utilization of these BMN, KSOP can generate Non-Tax State Revenue (PNBP) to support operational activities and the development of improved port facilities.

With well-managed state assets (BMN), the KSOP can increase non-tax state revenue (PNBP) and support smooth operational activities at the ports it manages. This is where the utilization of BMN through various forms, such as leasing or borrowing, becomes highly relevant (Wibowo et al., 2021). The following is data on BMN for the Main and Class I KSOPs of the Ministry of Transportation:

Table 1.PNBP at the Main KSOP and Class I KSOP within the Directorate General of Sea Transportation in 2024

NO	NAME OF UPT	AMOUNT (In Rupiah)
1.	MAIN KSOP TANJUNG PRIOK	193,048,104
2.	MAIN KSOP TANJUNG PERAK	63,201,434
3.	BELAWAN MAIN KSOP	6,387,830,360
4.	MAIN KSOP MAKASSAR	70,171,791
5.	KSOP CLASS I DUMAI	52,269,571
6.	KSOP CLASS I PALEMBANG	283,220
7.	KSOP CLASS I LONG	2,894,578
8.	KSOP KLASI I PONTIANAK	23,534,653
9.	KSOP CLASS I BANJARMASIN	323,713,880
10.	KSOP CLASS I SAMARINDA	3,107,067
11.	KSOP CLASS I BALIKPAPAN	261,418,059
12.	KSOP CLASS I BITUNG	32,984,930
13.	KSOP CLASS I TANJUNG EMAS	33,520,186
14.	KSOP CLASS I AMBON	9,409,045
15.	CLASS I KSOP TANJUNG BALAI KARIMUN	11,579,604
16.	KSOP CLASS I SORONG	69,476,256
	AMOUNT	**7,538,442,738**

Table 1 above shows that several KSOPs generated significant revenue from various types of state-owned assets (BMN) utilization, such as land, building, and construction leases, and equipment and machinery sales. For example, KSOP Utama Belawan recorded substantial revenue from land, building, and construction leases, reaching over 6.3 billion rupiah. Revenue from equipment and machinery sales also contributed significantly, as seen at KSOP Utama

Tanjung Perak, which, despite not having revenue from other BMN sales, generated revenue from land and building leases reaching 63 million rupiah. This demonstrates that the utilization of BMN through leases or sales remains a significant source of revenue for the port sector.

There is significant variation in the state-owned asset revenues generated by various KSOPs. For example, the Belawan Main KSOP and the Tanjung Priok Main KSOP recorded the highest revenues, with the Belawan Main KSOP generating over 6.3 billion rupiah and the Tanjung Priok Main KSOP recording 193 million rupiah from the transfer of other state-owned assets alone. Conversely, several KSOPs, such as the Palembang Class I KSOP and the Dumai Class I KSOP, reported lower revenues, with the majority of their income coming from land and building leases. This variation reflects how state-owned asset management can vary depending on the operational capacity and asset utilization of each region.

Utilization of BMNState assets have several weaknesses that often hinder the optimal utilization of state assets. One of these is the lack of optimal utilization, which can be caused by various factors such as budget constraints, inadequate infrastructure, or even ignorance about the best way to maximize the use of BMN. This results in BMN not generating maximum revenue or benefits for the state. Furthermore, BMN management in many government agencies is often hampered by complex bureaucracy and a lack of understanding regarding the best ways to utilize BMN efficiently. This complicated process hinders the potential of BMN to generate the economic benefits that should be optimized. Furthermore, the depreciation or damage experienced by many BMN due to lack of adequate maintenance is also a major problem. This damage or depreciation reduces the utility value of BMN and the potential state revenue that could be generated from the asset's utilization.

Non-Tax State Revenue (PNBP) is one of the main sources of state revenue, aside from taxes. Effective utilization of state assets (BMN) can significantly contribute to increasing PNBP. For example, by leasing unused BMN or transferring rights to BMN not used for operations, the state can generate additional revenue. Increased PNBP will support the financing of government and development activities, which in turn can improve the quality of public services and community welfare (Putri & Ardini, 2020).

PNBP ReceiptsPorts face several weaknesses that hinder their stability and efficiency. One major weakness is their dependence on external factors that are difficult to control. Non-Tax State Revenue (PNBP) revenues are often affected by economic fluctuations, regulatory changes, or global conditions that impact the port industry, causing drastic, unpredictable declines in state revenues from this sector. Furthermore, the instability of non-tax state revenues is another problem, as the amount can vary from year to year depending on the extent of operational activities. Revenues are often affected by unpredictable factors, such as natural disasters or economic crises that can disrupt port operations. Furthermore, the collection process for non-tax state revenues is often hampered by excessive bureaucracy, administrative issues, and limitations in the monitoring and evaluation system, which prevent the maximum revenue potential from being achieved.

Proper management of state-owned assets (BMN) can increase non-tax state revenue (PNBP) through various utilization methods, such as leasing or borrowing. Utilizing BMN not used for the primary activities of government agencies allows the state to generate revenue that can be used to support development and improve the quality of public services. In the case of the Main KSOP and Class I KSOP, this BMN utilization is highly relevant because it can increase the resources available for agency operations, allowing more development projects to be funded through PNBP (Wibowo et al., 2021).

Employee performance at the Main KSOP and Class I KSOP is influenced not only by internal factors such as training and management, but also by the quality of State-Owned Enterprises (BMN) management. When BMN is optimally utilized, the resulting state revenue can be used to improve employee facilities and support. This can include increased allowances, work facilities, or investments in technology that facilitates employee work. Therefore, efficient

BMN management will have a direct positive impact on employee motivation and performance (Lubis, 2023). At the Main KSOP and Class I KSOP, the BMN utilization dimension is crucial for improving operational efficiency and resource availability. BMN utilization can include leasing assets, utilizing unused port facilities, or utilizing state-owned land for activities that support the national economy. Therefore, good BMN management can generate benefits for the state while ensuring that all state assets are used efficiently and productively (Yasir et al., 2020).

The utilization of state-owned assets (BMN) provides significant economic benefits, not only for the agencies that manage them but also for the national economy as a whole. By leasing or transferring rights to unused state-owned assets (BMN), the state can generate revenue that is then used to finance development projects and government activities. This benefit is directly related to increased non-tax state revenue (PNBP), which can reduce the state's dependence on tax revenue (Amanda Negara et al., 2023). In terms of BMN management at the KSOP (State-Owned Enterprises and Regional Governments Office), optimizing existing resources through the utilization of unused BMN is crucial. Unused assets can be loaned, leased, or sold to generate revenue that can be used for development projects, such as improved port infrastructure. This will support the achievement of national development goals while improving the quality of public services provided by the government (Firmansyah & Hollyson, 2021).

One important aspect of efficient state-owned asset management is transparency and accountability. All state-owned asset utilization must be carried out in accordance with applicable regulations and provisions to ensure proper accountability. Transparent and accountable state-owned asset management not only ensures legitimate utilization but also increases public trust in the government, which in turn supports the sustainability of state asset management (Sopaheluwakan et al., 2017). Efficient state-owned asset utilization can also contribute to improving the quality of public services. For example, if unused land or buildings are leased, the proceeds can be used to improve public facilities or provide better services to the public. Thus, state-owned assets not only serve as a source of state revenue but also support the achievement of social and development goals (Putri & Ardini, 2020).

The increase in non-tax state revenue (PNBP) obtained from the utilization of state-owned assets (BMN) will have a direct impact on employee performance at the Main KSOP and Class I KSOP. Resources obtained from BMN can be used to improve employee work facilities, provide training, and support infrastructure development that facilitates their work. Employee performance will improve because they can work with the support of better resources, ultimately increasing the effectiveness and efficiency of agency operations (Wibowo et al., 2021). Optimal utilization of BMN will increase non-tax state revenue, which can be used to improve the quality of public services and facilities available to employees. Thus, efficient and legally compliant BMN management not only benefits the state financially but also supports employee performance and the success of government tasks (Amanda Negara et al., 2023).

The identified research gap indicates that although the management of State Assets (BMN) and PNBP revenues have been extensively researched, many aspects remain underexplored. Several studies have focused on BMN management from a financial and efficiency perspective, but very few have addressed the direct impact of BMN utilization on employee performance at the Main KSOP and Class I KSOP. Further research is needed to examine how optimal BMN utilization can improve employee motivation and performance, as well as identify other influencing factors, such as bureaucracy, that may hinder optimal BMN utilization in government agencies (Sopaheluwakan et al., 2017). Furthermore, improved BMN management can provide significant benefits in the port sector, but in-depth studies on how BMN benefits affect the quality of port services are still limited. Existing research also has not explored how government policies can be integrated to optimize non-tax state revenues (PNBP) through more efficient BMN utilization, particularly in the port sector, which is highly

dependent on national policies related to port regulations and maritime transportation. Therefore, research is needed that links employee performance, BMN utilization, and PNBP, to understand how BMN management can make a greater contribution to state revenue and improve the performance of the port sector (Firmansyah & Hollyson, 2021).

METHOD

The research strategy used in this study is quantitative with an explanatory research approach. According to Sugiyono (2017:12), explanatory research is research that aims to explain the relationship between the variables studied. This research is also quantitative, which according to Sugiyono (2017:13), is based on the philosophy of positivism, used to research a specific population or sample. The sampling technique is usually carried out randomly, with data collection using structured research instruments and quantitative or statistical data analysis. The purpose of this study is to determine the influence of variables such as the utilization of State Property (X1), Benefits of State Property (X2), and PNBP receipts (Y) on employee performance (Z), using a cross-sectional research design, which measures independent and dependent variables simultaneously.

The population in this study was 2,418 ASN employees in the Main KSOP and Class I KSOP under the Directorate General of Sea Transportation in 2024. Sugiyono (2019) explains that the population can be divided into a sampling population (research population) and a target population (target population), where the target population has a larger size. In this study, the researcher used a Purposive Sampling sampling technique, which refers to the criteria set by the researcher. This technique is also supported by Simple Random Sampling, which according to Sugiyono (2017) is a random sampling without considering strata in the population. By using the Taro Yamane formula (Ridwan & Kuncoro, 2016:44), a sample of 343 employees was obtained from the entire existing population.

Data processing was performed using SmartPLS 4 software, which simplifies data processing and analysis. Prior to analysis, the data obtained from the questionnaire underwent editing and coding. Editing was performed to check for errors in respondents' answers and ensure data clarity. Coding was used to assign marks or codes to similar answers to facilitate tabulation. Tabulation is the calculation and organization of data in tabular form to facilitate analysis.

The processed data was then analyzed using path analysis to examine the relationships between variables and test hypotheses. This technique was used to determine the extent to which existing variables influence employee performance within the KSOP environment. Hypothesis testing was conducted to ensure the validity of the relationships between variables and to determine whether the established hypotheses could be accepted or rejected based on the results of the statistical analysis.

RESULTS AND DISCUSSION

This study was conducted through a survey using a questionnaire instrument. Distributed via Google Forms, the survey yielded 343 respondents who answered and were eligible for the research sample.Distribution of respondents based on gender, position, age, and education of the 343 respondents studied. In terms of gender, the majority of respondents were male, totaling 291 people (84.8%). In terms of position, the majority of respondents held positions as technical policy reviewers, shipping safety supervisors, and navigational facilities and infrastructure supervisors, totaling 86 people (25.1%) each. In terms of age, most respondents were between 31-40 years old, totaling 132 people (38.5%). And in terms of education, the majority of respondents had a diploma, totaling 166 people (48.4%).

Outer Model

The results of data processing with the PLS Algorithm produce an outer model image as shown below.

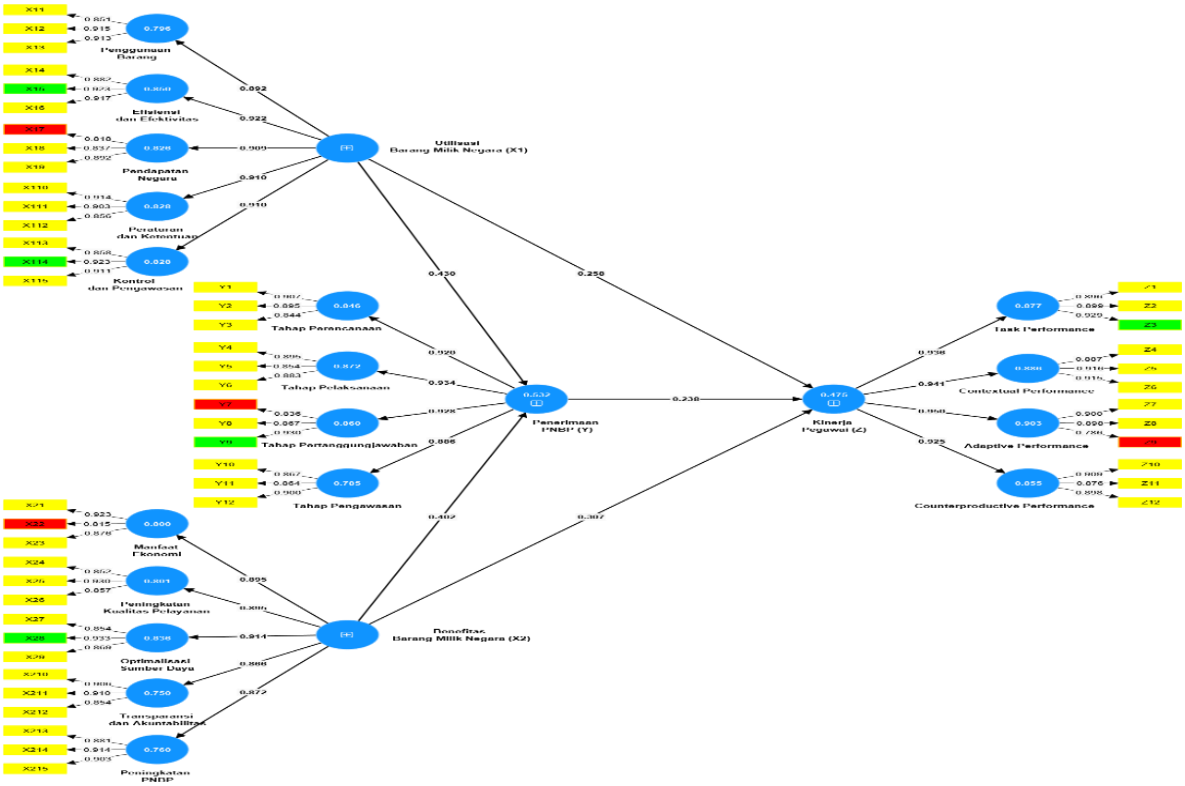

Figure 1. Outer Model Results

Outer Loading

The results of the outer loading analysis indicate that all indicators used in this study meet the required validity criteria. Each indicator in the variables in the research model shows a loading factor value of more than 0.7, indicating that the indicator is valid for measuring the relevant construct. For example, in the State Asset Utilization variable (X1), indicators such as X11, X12, and X13 have a loading factor of more than 0.85, indicating that the aspects of goods utilization, efficiency, and effectiveness of state property use are highly relevant and dominant in measuring the construct.

Likewise, in the State Asset Benefit variable (X2), the PNBP Increase dimension has the highest loading factor of 0.972, indicating a significant influence on non-tax state revenue. All indicators in this variable meet the required outer loading value, making this model reliable and can be relied upon for further measurements.

Heterotrait-Monotrait Ratio (HTMT)

The results of the Heterotrait-Monotrait Ratio (HTMT) test show that all HTMT values between constructs are below the threshold of 0.9, which indicates that there are no discriminant validity issues between one construct and another. For example, the HTMT value between State Property Benefits (X2) and Employee Performance (Z) is 0.622, which is much lower than 0.9, indicating that these two constructs have good discriminant validity.

Likewise, the relationship between other variables, such as between PNBP Revenue (Y) and State Property Utilization (X1) has an HTMT value of 0.676. HTMT values that are below the threshold of 0.9 confirm that the constructs in this research model do not overlap and can be clearly distinguished.

Average Variance Extracted (AVE)

The Average Variance Extracted (AVE) test revealed that all variables in this research model met the criteria for good convergent validity, with an AVE value greater than 0.5. For example, the State Asset Utilization variable (X1) has an AVE value of 0.650, indicating that more than half of the variance in this construct can be explained by the indicators used.

Similarly, the State Asset Benefit variable (X2) has an AVE value of 0.618, as well as the PNBP Revenue variable (Y) with an AVE value of 0.649, and the Employee Performance variable (Z) with an AVE value of 0.702. AVE values greater than 0.5 indicate that this model can explain a significant amount of variance in each variable and support the convergent validity of the constructs being measured.

Reliability Testing

The results of the reliability test indicate that all variables in this research model have excellent reliability. The Cronbach's Alpha and Composite Reliability values for each variable far exceed the recommended threshold value of 0.70. For example, the variable Utilization of State Assets (X1) has a Cronbach's Alpha value of 0.961 and a Composite Reliability of 0.965, indicating very high internal consistency and excellent reliability.

Other variables such as Benefits of State Assets (X2), PNBP Revenue (Y), and Employee Performance (Z) also have Cronbach's Alpha and Composite Reliability values that indicate high reliability, each above 0.95. Thus, it can be concluded that all constructs in this study are reliable and have sufficient quality for further analysis.

Inner Model

Below are the results of the inner model image from the PLS-SEM bootstrapping results accompanied by a description.

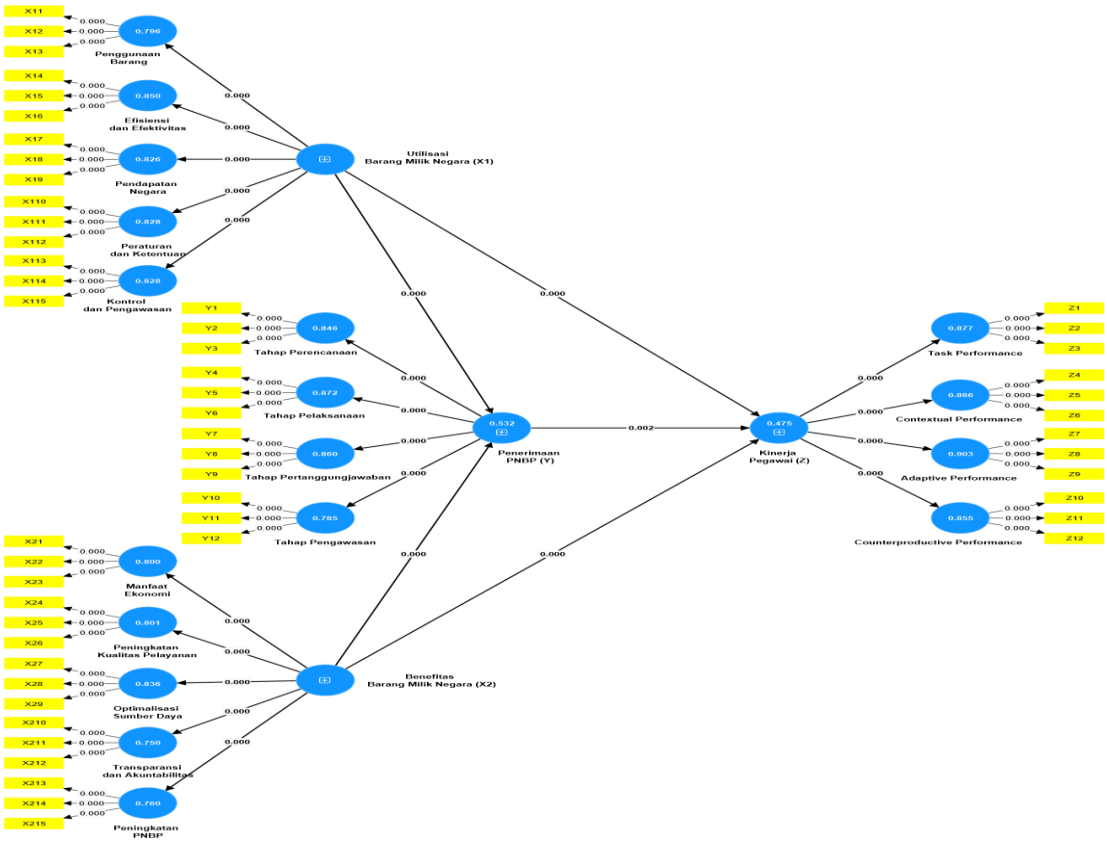

Figure 2. Inner Model Results

Q-Squared Results

The Q-Squared values for the PNBP Revenue and Employee Performance variables were 0.343 and 0.330, respectively. Both values are between 0.25 and 0.50, indicating that the model's predictive ability is moderate.

This means the model provides a good contribution in explaining variations in the dependent variable, but there is still room for improvement to make a greater contribution to the prediction of these variables. This positive Q-Squared value indicates that the model is better than the null model (without latent variables), but still requires further improvement to achieve more accurate predictions.

R-Square (R2) Test Results

The R-Square test results show an R2 value of 0.532 for the PNBP Revenue variable and 0.475 for the Employee Performance variable. The R2 value for PNBP Revenue indicates that 53.2% of the variation in the variable can be explained by exogenous variables in the model, while the remaining 46.8% is influenced by other factors not analyzed in this study.

Likewise, for the Employee Performance variable, where 47.5% of the variation can be explained by the variables Utilization of State Property, Benefits of State Property, and PNBP Revenue, while the remaining 52.5% is influenced by other factors not included in the model. This indicates a fairly good contribution of the model, although there are still influences from other factors that have not been identified.

f-Square Results

The results of the f-square test that measures the magnitude of the influence of independent variables on the dependent variable. The results show that the Utilization of State Property (X1) has a strong influence on PNBP Revenue (Y) with an f2 value of 0.282, while the Benefits of State Property (X2) also have a strong influence with an f2 value of 0.246.

On the other hand, other variables, such as the Utilization of State Property (X1) on Employee Performance (Z), the Benefits of State Property (X2) on Employee Performance (Z), and PNBP Revenue (Y) on Employee Performance (Z), have f2 values that are relatively weak (all below 0.15). This indicates that some relationships in this model have a significant influence, while others have a smaller influence on the related dependent variables.

Research Hypothesis

Hypothesis testing in this study was conducted using a bootstrapping procedure, where significance values were tested based on t-statistics and p-values.

Table 1. Hypothesis Testing

Hypothesis	Influence	Original sample (O)	T statistics (|O/STDEV|)	P values	Note
H1	Utilization of State Property (X1) -> PNBP Receipt (Y)	0.430	7,401	0.000	Significant
H2	Benefits of State-Owned Goods (X2) -> PNBP Revenue (Y)	0.402	7,473	0.000	Significant
H3	Utilization of State-Owned Assets and Benefits of State-Owned Assets-->PNBP Receipts (Y)	f count = 193.309 f table = 3.022			Significant
H4	Utilization of State Property (X1) -> Employee Performance (Z)	0.258	3,660	0.000	Significant
H5	Benefits of State Property (X2) -> Employee Performance (Z)	0.307	4,081	0.000	Significant
H6	PNBP Receipt (Y) -> Employee Performance (Z)	0.238	3,173	0.002	Significant

H7	State-Owned Assets, Benefits of State-Owned Assets and PNBP Receipts --> Employee Performance	f count = 102.106 f table = 2.631	Significant

Hypothesis 1: Direct influence of utilization of state assets on PNBP revenues

This study shows that optimal management and utilization of state assets have a direct and significant impact on non-tax state revenue (PNBP). This finding aligns with research by Yasir et al. (2020), which emphasizes the importance of monitoring and inventorying state assets in improving asset optimization. Putri & Ardini (2020) also revealed that suboptimal asset utilization is an obstacle to increasing PNBP. This is supported by Santosa (2023), who stated that efficiency and accountability in BMN management can contribute to a significant increase in state revenue. Research by Amanda Negara et al. (2023) also confirms that effective management and utilization of state assets can play a significant role in boosting state revenue, particularly in the non-tax sector.

The close relationship between the utilization of state assets and non-tax state revenues indicates that good management impacts not only financial aspects but also improves public services and development. Maximizing asset utilization can generate revenue from various sources, such as rent and services, while also reducing the risk of asset depreciation or damage. Therefore, optimizing the utilization of state assets is key to supporting sustainable and consistent non-tax state revenues, which in turn strengthens state finances and public services (Pratama, 2023; Warsono et al., 2022).

Hypothesis 2: Direct influence of benefits from state-owned goods on non-tax state revenues

This study reveals that the benefits of state assets have a positive and significant impact on non-tax state revenue (PNBP). This indicates that the greater the benefits derived from state asset management, the higher the contribution to state revenue. This finding aligns with research by Santosa (2023), which states that efficiency and accountability in state asset management play a role in increasing state revenue. Furthermore, a study by Hamid & Rahman (2021) shows that benefits derived from assets not only support manager performance but also indirectly contribute to state revenue. Sari & Maharani (2024) also highlight the importance of employee benefits in driving performance, which impacts state asset management.

Effective management of state assets generates direct benefits that increase state revenue. This is not only related to economic gains but also to improving the quality of public services. Proper utilization can strengthen the government's financial position and support the sustainability of non-tax revenues. Therefore, increasing the benefits of state assets is a crucial factor in fiscal policy and public asset management, ultimately contributing to increased state revenue (Rasyid et al., 2022; Telaumbanua et al., 2023).

Hypothesis 3: The simultaneous influence of utilization and benefits of state-owned assets on non-tax state revenues

This study shows that the utility and benefits of state-owned assets simultaneously have a significant influence on non-tax state revenue (PNBP). The significant F-test results confirm that state asset management, involving optimal utilization and maximizing benefits, plays a significant role in increasing state revenue. This is supported by Amanda Negara et al. (2023), who stated that optimal asset management and maximizing benefits can increase state revenue. A study by Yasir et al. (2020) also showed that optimal asset management contributes significantly to increasing non-tax state revenue, along with optimizing the utilization and benefits provided by these assets.

The synergy between the utilization of state assets and the benefits derived from them demonstrates that the two factors complement each other and strengthen their impact on state

revenue. Integrated management supports fiscal stability and the sustainability of non-tax revenues. This synergy ensures that state asset management not only generates sustainable revenue but also supports better and more efficient public services (Lubis, 2023; Pratama, 2023).

Hypothesis 4: The direct effect of the utilization of state assets on employee performance

This study confirms that the utilization of state-owned assets has a positive and significant impact on employee performance. The more optimal the utilization of state-owned assets, the higher the employee productivity and work quality. This finding aligns with research by Supriyadi & Mediawati (2015), which showed that the use of information systems contributes to improved employee performance. Research by Hamidah & Mulya (2024) also highlighted that providing good compensation and benefits is positively correlated with employee motivation and performance. Dewa, Karningsih, & Mulatsih (2021) added that well-managed equipment and workforce significantly impact operational productivity.

This relationship demonstrates that effective management of state assets impacts not only financial aspects but also human resource quality. Optimizing the utilization of state assets can contribute to improved employee capabilities and performance, which in turn supports organizational goals and overall public service. Research by Pratama (2023) and Kusuma (2021) underscores that efficient asset management will improve human resource development and government organizational performance.

Hypothesis 5: Direct Effect of State-Owned Goods Benefits on Employee Performance

This study found that benefits from state assets have a positive and significant impact on employee performance. The greater the benefits employees receive from managing state assets, the higher their work quality. This finding aligns with Sari & Maharani (2024) and Hamidah & Mulya (2024), which show that compensation and benefits play a significant role in improving employee satisfaction and performance. Telaumbanua et al. (2023) added that a good compensation system increases employee loyalty, which indirectly impacts organizational performance. Research by Rasyid et al. (2022) also confirmed that benefits provided to employees strengthen the relationship between competence and performance.

The benefits employees receive, both material and non-material, can strengthen their work motivation. With proper management of state assets and maximum benefits, employees can experience positive impacts that improve their performance. Therefore, effective asset management that generates tangible benefits contributes to both individual and overall organizational performance (Mariska & Munandar, 2023; Supriyadi & Mediawati, 2015).

Hypothesis 6: Direct Effect of PNBP Receipts on Employee Performance

This study demonstrates that non-tax state revenue has a direct and significant impact on employee performance. Increased state revenue contributes to improved employee work quality and productivity. This finding aligns with Kusuma (2021), who stated that state revenue plays a supporting role in improving employee performance through the provision of facilities, training, and incentives. Hamid & Rahman (2021) emphasize that fiscal revenue stability is crucial for maintaining employee motivation and efficiency. Research by Rasyid et al. (2022) also shows that state revenue influences employee performance by fostering a conducive work environment.

The relationship between non-tax state revenue (PNBP) and employee performance indicates that high state revenue allows for better resource allocation for employee development. This strengthens work quality and improves public services. In other words, non-tax state revenue is not only a financial indicator but also a driver of holistic employee performance improvement (Pratama, 2023; Warsono et al., 2022).

Hypothesis 7: The Simultaneous Effect of Utilization, Benefits of State-Owned Goods, and PNBP Receipts on Employee Performance

The study's findings confirm that utility, benefits from state assets, and non-tax state revenue simultaneously significantly influence employee performance. This suggests that these three variables work synergistically and complement each other in improving employee performance. A significant F-test value indicates the importance of a holistic understanding of state asset management and fiscal revenue in human resource development. This finding is supported by Tranggana (2024), who emphasized the importance of coordination across asset and fiscal management aspects to support employee performance. Yasir et al. (2020) also emphasized that optimal asset management and maximizing state revenue significantly impact employee performance.

The synergy between these three variables demonstrates that integrated management of the utilization and benefits of state assets and adequate state revenue can significantly improve employee performance. Thus, these three factors are key to creating a productive, effective, and efficient work environment, ultimately resulting in high-quality and sustainable public services (Santosa, 2023; Amanda Negara et al., 2023).

CONCLUSION

Utilization of state assets has a positive and significant impact on PNBP revenues, which shows the importance of optimizing the utilization of state assets in increasing non-tax state revenues. The benefits or advantages of state-owned assets also contribute significantly to PNBP revenues, confirming that the value of state assets plays a significant role in increasing state revenues.

The simultaneous utilization and benefits of state-owned assets have a significant impact on PNBP revenues, indicating that these two aspects support each other in increasing state revenues. The use of state-owned assets directly improves employee performance, indicating that good asset management can increase employee productivity and work quality.

The benefits of state-owned assets have a positive influence on employee performance, which means that the value of state assets can motivate and support employees in carrying out their duties.

PNBP receipts significantly influence the improvement of employee performance, confirming the close relationship between state revenues and the quality of human resources in the work environment.Together, utilities, benefits from state-owned assets, and PNBP revenues contribute significantly to employee performance, illustrating the integrated relationship between state asset management and employee performance.

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