

***THE IMPACT OF THE EFFECTIVENESS OF INCREASING  
NON-TAX STATE REVENUE (PNBP) ON FINANCIAL  
PERFORMANCE IN VOCATIONAL COLLEGE***

***(Case Study: Bengkalis State Polytechnic)***

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***ABSTRACT***

*This study is entitled "The Impact of the Effectiveness of Increasing Non-Tax State Revenue (PNBP) on Financial Performance in Vocational Colleges" which aims to analyze PNBP sources, evaluate the achievement of PNBP targets, and identify the impact of the effectiveness of increasing PNBP on the financial performance of Bengkalis State Polytechnic. This study is qualitative with a descriptive. The sampling technique used is purposive sampling, where respondents are selected based on certain criteria, namely administrative and financial staff who are directly involved in the management of PNBP at Bengkalis State Polytechnic. The subjects of this study were financial managers at Bengkalis State Polytechnic, including the Head of Finance, Treasurer of Revenue, and other related parties. Data collection was carried out through observation and interview methods, which were designed to obtain information on sources of PNBP, achievement targets, and realization of PNBP during the 2019-2024 period. The data obtained will be analyzed using descriptive statistical techniques to identify trends and patterns in increasing PNBP and its impact on financial performance.*

***Keywords: Non-Tax State Revenue (PNBP), Financial Performance, Bengkalis State Polytechnic.***