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Research Paper

Regional Public Services Agency Income, Retribution Revenue, and Non-Capitation Funds BPJS Health at Kemayoran District Public Health Center, Central Jakarta Administration City

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Abstract

The Regional Work Unit of the Regional Public Services Agency has been granted the authority to manage the income generated by the public services to improve service quality. Retaliation is deducted from the costs of medical care that the uninsured patient pays. Non-capitation funds are paid by the Health Social Security Administrator (BPJS Kesehatan). This study aims to know the effect of Health Service Retribution Revenue and Non-Capitation funds on the revenue of BPJS Health toward income and how significant the impact is. This study was done in the Public Health Center in Kemayoran District. The quantitative method is used as the method of the analysis. Secondary data is used as the data of the study. Classical Assumption Tests and Hypotheses Testing, such as multiple regression equations, are used as the statistical method: t-tests and f-tests with a significant level of 5%. The data is processed using the SPSS 25 program. The results are based on Retribution Revenue data, Non-Capitation funds, and Regional Public Services Agency of Public Health Center Revenue in Kemayoran District from 2014 to 2018. All of the data showed that Retribution Revenue data, Non-Capitation funds and Regional Public Services Agency of Public Health Center Revenue results significantly and positively toward BPJS services.

Keywords: *Retribution Revenue; Non-Capitation Funds; Income*

INTRODUCTION

In Indonesian local government, the Regional Public Services Agency (BLUD) is a work unit created to provide services to the public that are flexible in financial management as an exemption from the standard local management legislation. Flexibility in financial management through the application of healthy business practices to improve community services by selling goods/services without prioritizing profit and carrying out activities based on the principles of efficiency and productivity.

The source income of the Regional Public Services Agency comes from 5 (five) kinds of income (Permendagri No. 79 in 2018), (1) Services, (2) Grant, (3) Collaboration with other Parties Outcome, (4) Regional Revenue and Expenditure Budget (APBD), (5) Other legal Regional Public Services Agency income.

The Regional Public Services Agency's effective and efficient Public Health Center in providing

health services will improve health services so that fewer people will be referred to the hospital due to the success in delivering health services promotively and preventively. The Regional Public Services Agency's Financial Management System, which the Public Health Center will follow, will have measurement standards in health services, such as Minimum Service Standards.

The Financial Management System Agency (PPK-BLUD) is a Financial Management System that offers the flexibility of scope to apply sound business practices to enhance services to the public to advance the general welfare and enrich the life of the nation as an exception to the provisions for regional financial management generally (Permendagri No. 61 in 2007). According to Ministerial Regulations, regional work tools in local government environments that perform direct public service operations are permitted to use the Regional Public Services Agency's Financial Management System (PPK-BLUD).

Regional Work Unit (SKPD-BLUD) may charge the public in exchange for goods and services provided (Permendagri No. 61 in 2007). The Regional Work Unit of the Regional Public Services Agency (SKPD-BLUD) earned income from public services. It was given the authority to manage the source to improve the service quality. One of the Public Health Center of Regional Public Services Agency's income sources is health service retribution. Regional retribution includes healthcare retribution. Regional retribution is the payment of local levies for services or the granting of specific permissions by local government to benefit individuals or entities. It means that health service retributions are a collection of fees for health services that must be paid.

To fulfil its commitment, the government implements Public Health Insurance through National Health Insurance (JKN) via a social security administering agency. As prescribed by the Health Social Security Administrator (BPJS) as the organizing agency of the health insurance program (UU. No. 24 in 2011).

The Health Social Security Administrator (BPJS) is a government-owned enterprise tasked with organizing health care insurance for all Indonesians. This health insurance is required for all Indonesians, including foreign nationals who have lived or worked in Indonesia for a minimum of 6 (six) months and have paid their dues.

Since 2016, 33 provincial capitals with 995 Health Public Centers have employed the Capitation Based on Service Commitment Fulfillment payment to raise the quality of healthcare provided in First Level Health Facilities. The Technical Guidelines for Implementing Capitation Payments Based on Service Commitment Fulfillment of FKTP, jointly issued by the Secretary General of the Ministry of Health and the President Director of Health Social Security Administrator (BPJS), Number HK. 02.05/III/SK/089/2016 and Number 3 were followed in implementing the Capitation Based on Service Commitment Fulfillment payment.

Furthermore, the Health Social Security Administrator (BPJS) provides the Public Health Center with non-capitation funds. Non-capitation funds are claim payments made by the Health Social Security Administrator (BPJS) to First Level Health facilities based on the type and number of health services provided. The Health Social Security Administrator (BPJS) administers non-capitation funds as a fund replacement for services enforced to FKTP that offer health services outside the scope of capitation payment by the FKTP health service fare policy.

According to Indra Bastian (2010:10), government accounting is a technical mechanism and accounting analysis used to manage public funds in high-state institutions and departments under them. Local governments, State-Owned Enterprises (BUMN), Regional Owned Enterprises (BUMD), Non-Governmental Organizations (LSM), and Social Foundations, as well as public and private sector cooperation projects. Furthermore, Moh. Mahsun, Firman S, and Heribertus A. P (2013: 20) stated that government accounting is all related to the public interest of providing goods or services to the public paid for through taxes or other state revenue regulated by law.

According to Munawir in Adisasmita (2011: 83), retribution is a forced contribution to the government, and services can be directly appointed. Forced means economical because anyone who does not feel the government's service will not be charged the fee.

According to Ahmad Yani (2008: 63), regional retribution is "regional contribution in the form of payment for services or the granting of particular permissions explicitly provided and given by the provincial government for the benefit of persons or companies.

Everyone who wants to receive health care from a Public Health Center or a government hospital must pay the retribution set by the government as the payment for health care in a Public Health Center or a government hospital. If a person does not pay, he will not be able to receive health care from the Public Health Center or a government hospital. This concept is consistent with interest theory as one of the fundamentals in levying to the public, in which the country levies based on each community's interest. It means that the right to receive health services from the government is based on a retribution payment determined by the local government and fulfilled by people who want the benefits.

The Minister of Health Regulation (Permenkes) Number 52 in 2016, concerning Standards of health services fare in the implementation of the Health Insurance Program, stated that "Non-Capitation rate is the amount of claim payment by Health Social Security Administrator (BPJS) to first-level health facilities based on the type and number of health services provided". Non-capitation funds are paid by the Health Social Security Administrator (BPJS Kesehatan) through a claim system based on the amount and type of health services provided by PMK Number 52 2016 concerning Health Service Rate Standards in implementing the Health Insurance Program.

According to PSAK Number 23 in 2014, "revenue" refers to the gross cash inflow of economic advantages resulting from a company's regular business operations when the inflow increases equity without coming from investor contributions. Furthermore, Kieso, Warfield, and Weygandt (2011: 955) stated that when an entity's regular operations lead to increases in equity, revenue is defined as the gross inflow of economic advantages during the period originating from such processes, apart from gains related to equity participants' contributions. Based on the explanation, revenue is the gross inflow of economic benefits resulting from the entity's normal operations when the inflow results in equity.

According to the State Treasury Chapter 1 Paragraph 1 of the 2004 Constitution (Undang-Undang), An organization within the government known as a public service agency was established to provide goods and services to the general public that are sold without placing a high priority on

profit and that are carried out by the principles of productivity and efficiency.

According to the definition, a Public Service Agency is a government agency (budget/goods user work unit) formed to provide services to the community, both goods and services, without putting profit first. It implies that the Public Service Agency may pursue profit. However, profit is not the primary goal of the Public Service Agency, which, according to Government Regulations (Peraturan Pemerintah) Number 23 in 2005, is to improve public services to improve the general welfare and intellectual life of the nation by providing flexibility in financial management based on economic principles and productivity, as well as the implementation of healthy business practices.

According to Minister of Health Regulations (Permenkes) Number 70 in 2014, to attain the maximum degree of public health in the work area, a Public Health Center (Puskesmas) is a health service facility that prioritizes promotive and preventive activities. It also organizes public health efforts and first-level personal health efforts.

The Public Health Center (Puskesmas) is a valuable organization that coordinates health efforts that are extensive, integrated, fair, and affordable by the community, with active community participation and using the outcomes of suitable science and technology development at a cost that the government and the community can bear. Health efforts emphasize services for the entire community to achieve optimal health while ignoring individual service quality. The District and City Health Offices typically manage the Public Health Center (Puskesmas).

LITERATURE REVIEW
Regional Public Services Agency (BLUD)
The Regional Public Service Agency (BLUD) is an example of the New Public Management concept, namely the existence of flexible public sector performance management through transferring private sector management functions to the public sector (Dewata & Jauhari, 2021: 191). Whereas Gosal, Karamoy & Maramis (2021: 221) stated that the Regional Public Service Agency (BLUD) is a tool for improving public service performance by implementing financial management based on results, professionalism, accountability, and transparency.

Retribution Revenue
According to Sucipto (2022: 105), every person or organization that utilizes state services is subject to punishment; as a result, they are directly compensated, with the proceeds going toward restocking the public coffers. Moreover, Hali (2016: 67) stated that the modifications in tax and regional retribution organizing led to increased tax and retribution realization over time, increasing retribution revenue. As a result, facilities and infrastructure continued to improve over time. Furthermore, Suyanto & Warjiyati (2022: 476) explained that the more diverse activities that local taxes may sponsor will be attracted as regional tax revenues rise, which will also improve the performance of the village administration in implementing regional autonomy, which aims to increase community welfare.

Non-Capitation Funds
According to Nurlaily et al. (2021: 1986), capitation is provided to an authorized primary care facility or Authorized Primary Care Facilities based on the number of participants treated in a region. Moreover, most authorized primary care facilities' capitation payments need to be

increased, especially for the costs of medications and lab work. Furthermore, one of the strategies utilized to compensate Authorized Primary Care Centers under the National Health Insurance System is capitation. Whereas, Geodesi and Wardani (2022: 769) stated that the goal of the service commitment-based capitation system is to increase service quality by modifying the number of capitation rates depending on the outcomes of the evaluation of the attainment of Public Health Center service commitment indicators.

Social Security Administrator (BPJS)

According to Efendy et al. (2022: 27) stated that a State-Owned Company, Healthcare Social Security Administrator (BPJS Kesehatan), has been specifically tasked by the government with providing health insurance to every Indonesian. Furthermore, Nurlaily et al. (2021: 1990) stated that the Healthcare and Social Security Agency's duties include gathering participant contributions and distributing them on a capitation basis to maximize services.

METHODOLOGY

The quantitative method was used in this study. According to Sugiyono (2017: 8), research techniques based on positivism, known as "quantitative research methods", are used to study specific populations or samples, collect data using tools, analyze numerical or statistical data, and test theorems that have already been proposed. The quantitative method is used to study a specific population and sample, collect secondary data, and analyze data using quantitative/statistical techniques to test hypotheses. The study examines the impact of the BPJS Health Retribution and Non-Capitation Funds on the revenue of the Regional Public Service Agency of the Public Health Center in Kemayoran District, Central Jakarta Administration City, over 60 months from 2014-2018.

In this study, associative research (correlation) was used. Whereas the definition of associative approach stated by Sugiyono (2017: 37) is "a research problem formulation that is asking the correlation between two or more variables". Associative research is conducted to determine the correlation and magnitude of the effect of one variable on another. Panel data analysis with SPSS 25 was used in this study.

The population of this study is a report of the monthly income revenue of the Public Health Center (Puskesmas) Kemayoran District from 2014-2018. The sample used in this study is a report of retribution revenue and Non-Capitation funds in the Kemayoran District Public Health Center (Puskesmas) from 2015 to 2018, with a total sample of 60 months. Non-probability saturated Sampling is the technique used in this study. Sugiyono (2017: 122) defines saturated sampling as a sampling technique in which the entire population is used as the sample. In other words, saturated sampling is a census in which the whole population of the study is used as the sample. At the same time, the data type is primary data. Validity, reliability, correlation coefficient and determination, both partially and simultaneously, and multiple linear regression analysis are among the tests performed.

The analysis should be reproducible by readers thanks to the research methodology. Be specific enough to make it possible to duplicate the effort. Techniques already published should be noted with a citation; only pertinent alterations should be reported. As illustrated in Figure 1, each figure has a sequential number starting at one and is accompanied by a title and number.

FINDINGS AND DISCUSSION
Data Description
Table 1. Retribution revenue data 2014-2018

Month	2014	2015	2016	2017	2018
January	96.739.000	73.279.000	58.351.000	96.102.949	51.981.000
February	38.029.000	69.446.000	69.868.000	55.310.000	48.827.000
March	85.024.000	94.046.000	72.919.000	65.332.000	53.549.500
April	89.694.500	53.678.000	60.136.000	55.529.000	56.275.000
May	48.954.500	46.996.000	65.046.000	54.058.000	46.844.000
June	72.023.000	52.684.000	66.950.000	37.822.000	42.474.000
July	77.180.750	43.947.000	51.766.000	62.375.000	54.224.000
August	59.872.000	56.468.000	72.929.000	52.071.000	47.903.000
September	74.354.250	54.403.000	69.479.000	51.284.000	45.545.000
October	85.920.200	60.587.000	69.132.000	52.864.000	49.932.000
November	64.211.000	54.833.000	63.410.000	62.385.000	48.569.000
December	75.422.000	60.107.000	71.767.000	51.292.000	54.970.000

Source: Regional Public Services Agency of Public Health Center in Kemayoran District

Table 2. Non-capitation funds 2014-2018

Month	2014	2015	2016	2017	2018
January	1.511.022	46.004.001	14.630.001	22.352.440	3.997.207
February	1.817.299	46.923.110	16.278.174	18.440.143	4.820.850
March	82.680.200	15.806.613	33.951.292	27.678.970	22.031.052
April	173.830.726	54.481.493	17.221.582	96.842.751	39.292.464
May	1.062.822.927	52.265.272	24.598.163	22.816.542	92.418.937
June	107.372.996	53.353.442	67.382.054	29.879.583	9.987.430
July	12.892.191	39.699.864	135.034.892	18.403.412	26.522.575
August	82.425.084	55.885.793	71.645.566	14.277.854	13.515.578
September	78.683.036	188.257.766	94.114.082	13.009.032	7.911.488
October	91.655.320	54.679.090	76.746.472	20.761.105	14.356.566
November	92.583.451	88.566.512	47.211.889	68.041.847	36.066.914
December	148.528.000	155.276.931	164.212.749	38.556.208	16.119.494

Source: Regional Public Services Agency of Public Health Center in Kemayoran District

Table 3. Regional Public Services Agency of Public Health Center revenue in Kemayoran District 2014-2018

Month	2014	2015	2016	2017	2018
January	426.607.022	1.052.640.001	1.101.668.001	1.243.531.989	1.162.615.307
February	1.328.292.299	1.061.042.610	1.300.662.174	1.201.089.643	1.360.218.150
March	911.583.200	1.072.878.113	1.231.752.292	1.222.710.270	1.383.125.552
April	1.161.968.226	1.105.218.993	1.217.705.582	1.285.211.751	1.404.526.064
May	1.939.595.427	1.071.455.272	1.234.150.163	1.212.678.542	1.446.198.037
June	1.981.495.496	1.086.438.942	1.396.300.054	1.177.570.583	1.365.519.930
July	948.235.941	1.105.694.864	1.161.733.292	1.194.751.412	1.428.140.475
August	1.007.113.084	835.867.793	1.241.932.166	1.174.559.154	1.389.438.878
September	1.031.174.286	1.340.730.766	1.238.175.682	1.170.662.232	1.373.175.488
October	1.072.347.520	1.350.711.590	1.231.179.672	1.219.740.405	1.378.919.566
November	1.061.734.451	1.169.179.512	1.215.369.289	1.273.703.547	1.410.792.914
December	1.215.799.000	1.148.079.931	1.363.666.849	1.243.196.808	1.392.560.494

Source: Regional Public Services Agency of Public Health Center in Kemayoran District

Table 4. Descriptive statistics

Descriptive Statistics

|	N	Minimum	Maximum	Mean	Std. Deviation
pendapatan	60	426607022	1981495496	1225580279.10	217872905.842
penerimaan retribusi	60	37822000	96739000	61286160.82	13900431.925
Dana non kapitasi	60	1511022	1062822927	70485491.62	138266312.308
Valid N (listwise)	60				

Source: data processed by SPSS 25

According to the table above, the Public Health Center Revenue in Kemayoran District in 2014-2018 had the lowest revenue of Rp. 426.607.022,-. The revenue of the Public Health Center was Rp. 1.981.495.496,-. The average (mean) revenue of a public health centre in Kemayoran District was Rp. 1. 225.580.279,-. The standard deviation score for Kemayoran District Public Health Center Revenue was Rp. 217.872.906,-. When the standard deviation is less than the mean score, the data is normally distributed.

In 2014-2018, the lowest retribution revenue was Rp. 37.822.000,-. Whereas the highest amount of retribution revenue was Rp. 96.379.000,-. The average (mean) retribution revenue in Kemayoran District Public Health Center was Rp. 61.286.161,-. The standard deviation score for retribution revenue was Rp. 13.900.432,-. When the standard deviation is less than the mean score, the data is normally distributed.

In 2014-2018, the lowest Non-Capitation Funds were Rp. 1.511.022,-. Whereas the most Non-Capitation Funds were Rp. 1.062.822.927,-. The average (mean) of Non-Capitation Funds in Kemayoran District Public Health Center was Rp. 70.485.492,-. The retribution revenue's standard deviation was Rp. 138.266.312,-. The Non-Capitation Funds are not normally distributed because the standard deviation is greater than the mean.

Processed Results
Table 5. Data normality test
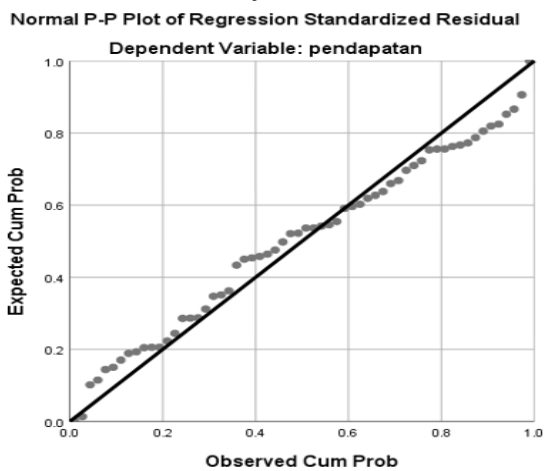
Source: Data processed by SPSS 25

The plot chart shows the normality test result, showing the normally distributed data. However, when interpreting the data, avoiding the statistic and vice versa result is essential. As a result, the normality test will be performed using Kolmogorov Smirnov to support or prove the normality test result with a plot chart.

Table 6. Kolmogorov Smirnov normality test results

One-Sampel Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000001
	Std. Deviation	180941447.219050 70
Most Extreme Differences	Absolute	.104
	Positive	.104
	Negative	-.082
Test Statistic		.104
Asymp. Sig. (2-tailed)		.164[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: Data processed by SPSS 25

The result of the normality test using the Kolmogorov-Smirnov Test was Asymp. Sig. 0.164, indicating that it has a higher score than 0.05. As a result, the model used to predict the dependent variable, the Revenue of Public Health Center in Kemayoran District, using the independent variables, Retribution Revenue and Non-Capitation Funds, can be interpreted as normal in this study.

Table 7. Heteroscedasticity Test Results
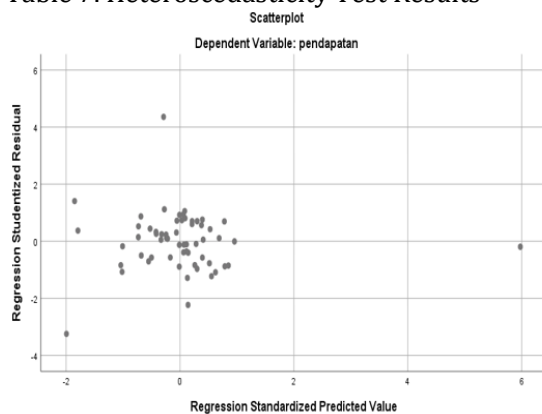
Source: Data processed by SPSS 25

According to the Scatterplot figure above, the gathered pattern indicates heteroscedasticity. Additional steps are taken to eliminate the presence of heteroscedasticity using the Glesjer Test Method.

Table 8. Glesjer Method Heteroscedasticity Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	14660938.251	76241444.408		.192	.848
	penerimaan retribusi	1.911	1.202	.205	1.589	.118
	Dana non kapitasi	-.093	.121	-.099	-.767	.446

a. Dependent Variable: RES2

T table with N=60 = 2,000
T count < t table dan sig > 0,05   there is no heteroscedasticity
Source: Data processed by SPSS 25

Table 9. Multicollinearity test results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1518335139.050	109393304.962		13.880	.000		
	penerimaan retribusi	-5.538	1.725	-.353	-3.211	.002	.999	1.001
	Dana non kapitasi	.662	.173	.420	3.818	.000	.999	1.001

a. Dependent Variable: pendapatan

Source: Data processed by SPSS 25
Based on the results of the above test, it can be concluded that the VIF value of all independent variables used was 1,001, and the tolerance value > 0,10 was 0,999, implying that there is no multicollinearity symptom among independent variables in the regression model used.

Table 10. Autocorrelation Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.557^a	.310	.286	184088490.925	1.518

a. Predictors: (Constant), Non-Capitation Funds, Retribution Revenue
b. Dependent Variable: Income
Source: Data processed by SPSS 25

Table 11. Correlation Coefficient Test Results

Correlations

		pendapatan	penerimaan retribusi	Dana non kapitasi
pendapatan	Pearson Correlation	1	-.366**	.431**
	Sig. (2-tailed)		.004	.001
	N	60	60	60
penerimaan retribusi	Pearson Correlation	-.366**	1	-.030
	Sig. (2-tailed)	.004		.820
	N	60	60	60
Dana non kapitasi	Pearson Correlation	.431**	-.030	1
	Sig. (2-tailed)	.001	.820	
	N	60	60	60

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Data processed by SPSS 25

Based on the count result of the correlation coefficient analysis in Table 11, the correlation of retribution revenue growth toward income was -0,366, indicating that the correlation of retribution revenue growth toward payment was low and negative. Negative correlation is the relationship between two or more variables that contradict one another, run in the opposite direction, or both. Two or more variables run in opposite directions with a negative correlation, so if variable X increases, variable Y declines, or vice versa. The sum of the Non-Capitation Funds' effects on income was 0,431. It revealed that the correlation of Non-Capitation Funds was medium and positive, implying that as Non-Capitation Funds increased, so did revenue.

Table 12. Determination Coefficient Test Results of Summary Model

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.557[a]	.310	.286	184088490.925	1.518

a. Predictors: (Constant), Non-Capitation Funds, Retribution Revenue
b. Dependent Variable: Income
Source: data processed by SPSS 25

The determination coefficient (R^2) score was 0.310, indicating that the variable X1 (Retribution Revenue) and X2 (Non-Capitation Funds) were 31% of the variable Y (income). Meanwhile, the remaining 69% are influenced by other factors.

Table 13. Multiple linear regression results

Correlations

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	151833513.9.050	109393304.962		13.880	.000		
	penerimaan retribusi	-5.538	1.725	-.353	-3.211	.002	.999	1.001
	Dana non kapitasi	.662	.173	.420	3.818	.000	.999	1.001

a. Dependent Variable: Income

Source: data processed by SPSS 25

The following is the regression equation derived from Table 13: Y = 1518335139,050 – 5,538X1 + 0,662X2 + e Constant of 1518335139,050, which means that if X1 and X2 have zero values, the value of Y is Rp. 1.518.335.139,050. If all other variables remain constant and X1 increases by one unit, the value of Y decreases by -5,538; similarly, if all other variables remain constant and X2 increases by one unit, the value of Y increases by 0.662 for each unit X2 increases.

Table 14. Hypotheses Test Results (T-Test)

Correlations

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1518335139.050	109393304.962		13.880	.000					
	penerimaan retribusi	-5.538	1.725	-.353	-3.211	.002	-.366	-.391	-.353	.999	1.001
	Dana non kapitasi	.662	.173	.420	3.818	.000	.431	.451	.420	.999	1.001
a. Dependent Variable: pendapatan											

Source: Data processed by SPSS 25

Based on Table 14, test results can be interpreted in a T-Test with hypotheses (assumptions) as follows:
1. H0=Retribution Revenue (X1) does not affect Income (Y)
2. H1=Retribution Revenue (X1) affects Income (Y)
3. H0=Non-Capitation Funds (X2) does not affect Income (Y)
4. H2= Non-Capitation Funds (X2) affects Income (Y)

Because the trust level is 95%, the value of = 0,05 and the T table = t(α/2;n-k-1)=t(0,05/2;60-2-1)=t(0,05;57)=2,002. As a result of the figure in the T table being 2,002, the basic funds for decision-making are as follows:
1. H0 accepted, and H1, H2 rejected if the value of T count ≤ T table or the value of sig > α 0,05
2. H0 rejected, and H1, H2 accepted if the value of T count ≥ T table or the value of < α 0,05 so that the score of T count of the retribution revenue is -3,211 > T table 2,002 and the importance of significance (sig) 0,002 < 0,05 can be known that H0 rejected which means retribution revenue affected significantly toward income and negative. T count on Non-Capitation Funds is 3,818 > T table 2,002, and significance (sig) 0,000 < 0,05 can be known that H0 rejected, which means that Non-Capitation Funds affected significantly toward income and positive.

Table 15. Hypotheses Test Results (F test) ANOVA

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	868998950915306110.000	2	434499475457652990.000	12.821	.000[b]
	Residual	1931648631981744900.000	57	33888572490907804.000		
	Total	2800647582897051100.000	59			

a. Predictors: (Constant), Non-Capitation Funds, Retribution Revenue
b. Dependent Variable: Income
Source: Data processed by SPSS 25

Table 15 test results revealed that the F count is 12,821. Compared to the F table, k=2 (X1 Retribution Revenue versus X2 Non-Capitation Funds) and n=60 (number of research samples) are used. Next, enter the number (2; 60-2) = (2; 58) into the formula to obtain the number of F table 3,16. As a result of F count 12,821 being greater than F table 3,16, variables X1 and X2 affect the Y variable concurrently.

CONCLUSIONS
The equation result of Y=1518335139,050 − 5,538X1 + 0,662X2 + e. constant of 1518335139,050 means that if X1 and X2 are 0, then Y is Rp. 1.518.335.139,050. If all other variables remain constant and X1 increases by one unit, the value of Y decreases by -5,538. If all other variables remain constant and X2 increases by one unit, the value of Y will increase by 0,662 for every unit increase in X2.

The determination coefficient results revealed that retribution revenue and non-capitation funds variables affected 31% of income, while other unresearched variables affected the remaining 69%. The F-test results for hypotheses yielded an F count of 12,821. Compared to the F table, k=2 (X1 retribution revenue versus X2 non-capitation funds) and n=60 is used (number of research samples). Next, enter the number (2; 60-2)=(2; 58) into the formula to obtain the number F table 3,16. As a result of F count 12,821 being greater than F table 3,16, variables X1 and X2 affect the Y variable concurrently.

Based on the correlation coefficient test, which determines the relationship between two or more independent variables and one or more dependent variables, the correlation of retribution revenue toward income was -0,366, indicating that the correlation of retribution revenue growth toward payment was low and negative. A negative correlation is a relationship between two or more variables that run counter to one another, contradict one another or both. When two or more variables move in opposite directions - for example, if variable X rises, variable Y falls, or vice versa – this is a negative correlation. The sum of the Non-Capitation Funds' effects on income was 0.431. it revealed that the correlation of Non-Capitation Funds to income was medium and positive, implying that as Non-Capitation Funds increased, so did revenue.

Using the T-test to test hypotheses, it was discovered that the T count of retribution revenue is -3,211 > T table 2,002, and the value of significance (sig) 0,002 < 0,05 indicates that H0 was rejected, implying that retribution revenue was influenced significantly toward income and negative. The total number of Non-Capitation Funds is 3,818 > T table 2,002, and significance (sig) 0,000 < 0,05 indicates that H0 was rejected, implying that Non-Capitation Funds had a significant impact on income.

FUTURE RESEARCH RECOMMENDATIONS
In addition to receiving funds from the government's Health Social Security Administrator (BPJS Kesehatan), the Public Health Center may also accept payments from uninsured patients. This study shows that non-capitation funds and retribution revenue influenced the income of the Public Health Center in Kemayoran District so that the facilities and infrastructure improved. However, the study's limitations are that it only collected data from one district in Indonesia and that its findings are not meant to be generalized. Yet, this study's findings can still be used as input material for improving the Health Social Security Administrator (BPJS Kesehatan) services by other local governments that share the same contextual conditions.

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