



ALIGNMENT OF NON-TAX STATE REVENUE REGULATIONS WITH SUSTAINABLE DEVELOPMENT GOALS IN INDONESIA

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Abstract

Non-Tax Revenue (PNBP) is a key component of Indonesia's public financial system, supporting government operations and development financing beyond taxation. In line with Indonesia's commitment to the 2030 Sustainable Development Goals (SDGs), this study examines whether the regulatory framework governing PNBP is aligned with the principles of sustainable development. Using a policy content analysis, the study analyzes the normative alignment between PNBP regulations and the SDGs agenda. The research applies a regulatory content analysis approach grounded in public accountability theory. The data consist of laws, government regulations, and ministerial regulations that govern the management of PNBP. The SDGs are used as a normative analytical framework, with a particular focus on SDG 16 (Peace, Justice, and Strong Institutions) and SDG 17 (Partnerships for the Goals), which are most relevant to state revenue governance. The findings indicate that Indonesia's PNBP regulations are normatively aligned with the principles of the SDGs, particularly in terms of institutional strengthening, legal certainty, accountability, and fiscal policy coherence. Nevertheless, this alignment is largely implicit, as sustainable development values are embedded in institutional arrangements and governance norms rather than explicitly stated in regulatory texts. This suggests that PNBP contributes to sustainable development primarily through its governance framework rather than through the direct achievement of sector-specific development targets. The study contributes to the literature on public sector accounting and fiscal policy by providing a normative mapping of the relationship between PNBP regulations and the SDGs, and by offering a conceptual basis for enhancing policy coherence in non-tax state revenue within a sustainable development framework.

Keywords: Fiscal Regulation; Non-Tax State Revenue; Public Accountability; State Financial Policy; Sustainable Development Goals

INTRODUCTION

Non-Tax State Revenue (PNBP) constitutes a strategic component of Indonesia's state revenue structure, serving to support the financing of government operations and development activities beyond the tax system (Wibowo & Murwaningsari, 2024). Unlike taxes, which are general in nature, PNBP is derived from the utilization of natural resources, the provision of public services, and the management of state assets and governmental authority (Maghfiroh & Cahyatik, 2025). As such, it inherently reflects the relationship between state authority and the public interest. Consequently, the regulation of PNBP is not limited to fiscal considerations alone but also reflects the quality of governance, legal certainty, and the legitimacy of state authority in managing public resources.

In recent years, the Indonesian government has continuously strengthened and consolidated the regulatory framework governing PNBP through various legislative and regulatory reforms (Mawarni, 2025). The reform of Non-Tax State Revenue (PNBP) policy in Indonesia reached a significant milestone with the issuance of Government Regulation No. 44 of 2025 on the Management of Non-Tax State Revenue, which was enacted as an omnibus regulation to consolidate and harmonize previously fragmented PNBP regulations across ministries and government institutions (Peraturan Pemerintah, 2025). This regulation emphasizes the need for greater harmonization, consistency, and effectiveness in PNBP management, while strengthening principles of accountability, transparency, and legal certainty in the administration of non-tax revenues. The regulatory strengthening indicates that PNBP is increasingly positioned as a strategic fiscal policy instrument, not only for revenue generation but also for enhancing the quality of public financial governance. This positioning is consistent



with the foundational principles of PNBP management stipulated in Law No. 9 of 2018 on Non-Tax State Revenue, which frames PNBP within a transparent, accountable, and responsible public financial management system (Undang-Undang RI, 2018).

At the same time, Indonesia has committed to implementing the 2030 Sustainable Development Goals (SDGs) Agenda as a global development framework that emphasizes institutional strengthening, justice, transparency, and the sustainable mobilization of domestic resources (Peraturan Presiden, 2017). The SDGs position fiscal policy and state revenue regulation as integral elements of the architecture of sustainable development, particularly as reflected in SDG 16, which emphasizes effective, accountable, and inclusive institutions, and SDG 17, which stresses policy coherence and the strengthening of development financing (United Nations, 2015).

Nevertheless, the linkage between Indonesia's commitment to the Sustainable Development Goals (SDGs) and the design of the regulatory framework governing Non-Tax State Revenue (PNBP) has not been made explicit in statutory and regulatory instruments. Although several principles consistent with the SDGs, such as accountability, legal certainty, and the strengthening of public institutions, are reflected in PNBP regulations, these connections are generally implicit and dispersed across various provisions. This condition complicates a systematic assessment of the extent to which PNBP regulations have been deliberately designed in alignment with the Sustainable Development Goals (SDGs), as articulated in the SDGs. This issue becomes increasingly salient given the cross-sectoral nature of PNBP and its direct linkage to strategic development concerns, including natural resource management, the provision of public services, and the utilization of state assets. In the absence of a clear mapping of the alignment between PNBP regulations and SDG principles, there is a risk that efforts to strengthen PNBP policy will proceed in a fragmented manner and remain insufficiently integrated with national and global commitments to sustainable development.

Accordingly, a systematic examination of the substantive content of PNBP regulations is essential to situate non-tax state revenue policy within the broader framework of sustainable development. An analysis of PNBP regulations enables an assessment of whether the policy design has established governance foundations consistent with SDG principles, particularly with respect to strengthening public institutions and fiscal policy coherence. The absence of a systematic normative mapping of the alignment between Non-Tax Revenue regulations and the Sustainable Development Goals (SDGs) not only creates a gap in the literature on public sector accounting and fiscal policy but also has the potential to weaken the coherence of state revenue policy with Indonesia's sustainable development commitments. In the absence of a clear analytical framework, PNBP risks being perceived merely as a technocratic fiscal instrument, detached from its integral role as a component of the governance foundations underpinning sustainable development.

Research on PNBP in Indonesia has shown significant development, particularly in terms of governance, accountability, and the effectiveness of fiscal policy. Several studies have positioned PNBP as a crucial instrument in public financial management from legal, public policy, and public sector accounting perspectives. For example, Aisyah & Martani (2025), Angelia & Wibowo (2025), Fauziah & Kurniawan (2025) emphasize that governance quality, internal control, and regulatory certainty are key determinants of accountable and sustainable PNBP management. These studies suggest that PNBP serves not only as a source of state revenue but also as an indicator of the capacity of public institutions to perform oversight and accountability functions.

Other studies examine PNBP within sectoral and implementation-oriented contexts. Ainani & Wisnantiasri (2025) and Febriani & Nasution (2025) emphasize the role of PNBP regulations in the natural resource sector, particularly in terms of legal certainty, regulatory



enforcement, and the protection of public interests. Meanwhile, Frediyanto et al. (2025) and Tandiawan et al. (2025) link PNBP to institutional strengthening and the sustainability of governance in specific sectors, such as higher education and the maritime sector. These studies illustrate the broad implications of PNBP for public sector governance and development, although their analytical focus remains largely confined to sectoral contexts or institutional performance.

In addition, legal and policy-oriented studies by Jannah et al., (2025); Muharrom et al., (2025); and Prawartiningrum et al., (2025) underscore the importance of administrative justice, the protection of taxpayers' rights, and regulatory consistency in managing PNBP. Their findings suggest that the design of PNBP regulations plays a strategic role in ensuring the rule of law and legal certainty in state revenue management. Nevertheless, despite their empirical and normative richness, most of these studies continue to situate PNBP primarily within a national policy framework and have yet to systematically link it to the global sustainable development agenda. Based on this mapping, it can be concluded that the primary gap in the literature lies in the absence of studies that explicitly examine the alignment between Non-Tax State Revenue (PNBP) regulations and the Sustainable Development Goals (SDGs). In most existing studies, the SDGs are employed merely as a normative backdrop or a general policy context, without a thorough analysis of how the substantive content of PNBP regulations supports sustainable development objectives, particularly those related to institutional strengthening and the mobilization of domestic resources.

Accordingly, this study aims to analyze the normative alignment of Indonesia's PNBP regulatory framework with the 2030 SDGs Agenda through a content analysis of statutory and regulatory instruments governing PNBP. The analysis specifically focuses on the linkage between PNBP regulations and SDG 16 (Peace, Justice, and Strong Institutions) and SDG 17 (Partnerships for the Goals), without assessing fiscal performance or the effectiveness of policy implementation. The main distinction between this study and previous research lies in its level of analysis and conceptual framework. Prior studies have predominantly focused on the determinants of PNBP performance, sectoral implementation, or empirical policy evaluation, whereas this study operates at a normative regulatory level by explicitly employing the SDGs as an analytical framework. As such, this study does not assess whether PNBP has been quantitatively optimal; rather, it examines whether the design of PNBP regulations aligns with globally recognized principles of sustainable development.

This study bridges the literature on PNBP and sustainable development. By adopting a regulation-based content analysis approach, it identifies both explicit and implicit forms of alignment between PNBP regulations and the SDGs. This perspective offers a novel insight by framing PNBP not merely as a fiscal instrument, but also as a component of the governance architecture underpinning sustainable development. In terms of scholarly contribution, this study enriches the literature on public sector accounting, fiscal policy, and public financial management by introducing a normative PNBP-SDGs analytical framework, which remains relatively underexplored, particularly in the context of developing countries. It also advances the discourse on policy coherence for sustainable development by demonstrating how non-tax state revenue regulations can be analyzed within an SDGs framework without reliance on quantitative indicators.

From a policy perspective, the contributions of this study are primarily directed toward the Ministry of Finance, specifically the Directorate General of Budget and the Directorate General of Treasury, as the main authorities responsible for PNBP policy. The findings are also relevant for line ministries and agencies managing PNBP, the National Development Planning Agency (Bappenas) as the coordinator of sustainable development planning, and the Indonesian House of Representatives (DPR RI) in its legislative and fiscal oversight functions. The



mapping of regulatory alignment between PNBP and the SDGs provided by this study can serve as a basis for policy reflection in the formulation, harmonization, and refinement of PNBP regulations to more explicitly support Indonesia's sustainable development commitments.

LITERATURE REVIEW

Non-Tax Revenue within the Framework of State Finance

Non-Tax Revenue (PNBP) constitutes a component of state revenue derived from the utilization of natural resources, the provision of public services, and the management of state assets and governmental authority. Unlike taxes, which are general in nature and not directly linked to specific services, PNBP has a distinctive character because it is associated with the use or enjoyment of services and resources controlled by the state. Within the framework of state finance, PNBP is positioned as a revenue instrument that reflects a direct relationship between state authority and the utilization of public interests, as stipulated in Law No. 9 of 2018 on Non-Tax Revenue (Undang-Undang RI, 2018).

This characteristic is further reinforced in its implementing regulations. Government Regulation No. 58 of 2020 stipulates that the management of PNBP constitutes a governance cycle encompassing planning, implementation, accountability, and supervision, with the objectives of enhancing public services, promoting accountability, and optimizing state revenue (Peraturan Pemerintah, 2020a). Accordingly, PNBP is not understood merely as a stream of fiscal revenue, but as an integral part of the state financial governance system that requires clearly defined roles, authorities, and institutional oversight mechanisms.

Conceptually, PNBP also serves as a regulatory instrument that reflects the state's role in managing public resources. PNBP embodies strong administrative and legal dimensions, as its collection is grounded in the authority of the state to determine types and tariffs, regulate payment procedures, and conduct billing, supervision, and administrative enforcement. These dimensions are operationalized in detail through Minister of Finance Regulation No. 155/PMK.02/2021, which governs the technical procedures for PNBP management, including the determination of plans and targets, collection, remittance to the State Treasury, management of PNBP receivables, as well as reporting and accountability by managing institutions (Peraturan Menteri Keuangan, 2021a). Such technical arrangements demonstrate that PNBP is explicitly embedded within the principles of public accountability and state financial responsibility.

Over time, the regulatory framework for PNBP management has evolved to strengthen effectiveness and consistency in governance practices. This refinement is reflected in Minister of Finance Regulation No. 58/PMK.02/2023, which emphasizes improvements in PNBP planning, the optimization of receivables settlement, enhanced supervision, and performance evaluation of PNBP management across ministries and government agencies (Peraturan Menteri Keuangan, 2023). This regulation signals a shift toward positioning PNBP as a performance-oriented fiscal policy instrument rather than merely an annual revenue target.

Additionally, considerations of administrative justice and the protection of taxpayers' rights are integral to the PNBP framework. This is evident in Government Regulation No. 44 of 2025, which integrates provisions on tariff determination, PNBP management, and procedures for objections, reductions, and refunds. This regulation emphasizes that PNBP management is oriented not only toward revenue optimization but also toward safeguarding public rights and ensuring legal certainty in the relationship between the state and PNBP payers (Peraturan Pemerintah, 2025). Within the state financial system, the existence of these implementing regulations demonstrates that PNBP is treated as an integral component of public financial accountability. Mechanisms for planning, reporting, internal supervision, and the involvement of the State Treasury and internal government auditors reflect the



institutionalization of PNBP accountability within a comprehensive public financial management framework.

Furthermore, the cross-sectoral nature of PNBP renders it a policy instrument that requires strong institutional coordination. PNBP is administered by various ministries and agencies according to their respective mandates, making regulatory design, from primary legislation to implementing regulations, crucial in ensuring consistency, uniformity, and legal certainty across sectors. In this context, PNBP can be understood not merely as a state revenue instrument, but as part of the broader architecture of state finance that shapes accountable and sustainable public governance practices.

Regulation as an Instrument of State Revenue Governance

Regulation plays a central role in shaping the governance of state revenue, particularly in the context of revenue instruments that involve the administrative authority of the state, such as Non-Tax State Revenue (PNBP). In public administration, regulation does not function merely as a legal device for prescribing technical procedures, but also as a normative instrument that structures accountability relationships between the state and its stakeholders (Bovens, 2010; Dubnick & Frederickson, 2011). Through regulation, the state's authority to collect and manage revenue is embedded within the rule of law, which requires legal certainty, transparency, and accountability. Empirical studies in the Indonesian public sector further demonstrate that accountability embedded in regulatory and institutional design plays a decisive role in ensuring the sustainability and credibility of state revenue systems (Angelia & Wibowo, 2025; Wibowo & Murwaningsari, 2024).

Within the fiscal policy framework, state revenue regulation serves to balance revenue objectives with the protection of citizens' rights and the legitimacy of state authority. Provisions governing the legal basis of revenue collection, payment procedures, as well as mechanisms for supervision and administrative dispute resolution, reflect the state's effort to ensure that the exercise of fiscal authority is legally and administratively accountable (Dowdle, 2017). In the context of PNBP, regulation constitutes the primary foundation that delineates the limits of public institutional authority while simultaneously providing legal certainty for revenue payers. Wibowo & Murwaningsari (2024) emphasize that weaknesses in regulatory coherence and accountability mechanisms can undermine public trust and fiscal legitimacy, even when revenue targets are formally achieved, a finding that is consistent with empirical evidence from PNBP governance (Angelia & Wibowo, 2025).

Regulation serves as a critical governance instrument in coordinating state revenue management across various sectors and institutions. PNBP is administered by multiple ministries and government agencies according to their respective mandates, making an integrated regulatory framework a prerequisite for consistency and uniformity in its management. Schillemans (2013) emphasizes that regulatory design at the system and policy document levels forms the core foundation for public accountability, particularly in cross-sectoral policy contexts. Supporting this view, Wibowo & Murwaningsari (2024) argue that accountability should be analyzed at the institutional and regulatory level, as fragmented governance arrangements weaken the effectiveness and sustainability of public financial management systems, including non-tax revenue.

Moreover, state revenue regulation reflects the government's normative choices in managing public resources. The emphasis on reporting, oversight, and corrective mechanisms in PNBP regulations indicates that state revenue is viewed as part of the public financial accountability system, rather than merely as a fiscal instrument (Bovens, 2010). In the Indonesian context, the regulatory framework governing PNBP, as stipulated in Law No. 9 of 2018, explicitly affirms that PNBP management must be conducted in accordance with the principles of accountability, legal certainty, and good governance. Consistent with this



normative framework, Wibowo & Murwaningsari (2024) demonstrate that accountability-oriented regulatory design enhances fiscal legitimacy and improves the long-term sustainability of state revenue management. These findings are reinforced by evidence from the PNBP context (Angelia & Wibowo, 2025).

Accordingly, PNBP regulation can be understood as a governance instrument that internalizes the values of public accountability and fiscal legitimacy. The role of regulation extends beyond regulating revenue flows to establishing institutional foundations that sustain public trust and the long-term credibility of the state's financial system (Dowdle, 2017; Dubnick & Frederickson, 2011). Taken together, the findings of Angelia & Wibowo (2025) and Wibowo & Murwaningsari (2024) reinforce the argument that accountability-oriented regulatory design constitutes a core pillar of sustainable non-tax revenue governance in Indonesia.

Public Accountability Theory

Public accountability is a central concept in public administration and public financial management, explaining how state authority is exercised and held accountable to the public. In the public administration literature, accountability is not understood merely as a reporting obligation or a performance measurement mechanism, but as an institutional relationship between public actors and oversight forums that possess the right to demand explanations and to evaluate government actions (Bovens, 2010). This relationship positions regulation as the primary instrument that defines authority boundaries, procedures, and accountability mechanisms in public policy.

Bovens (2010) defines public accountability as a relationship in which public actors are obliged to explain and justify their conduct to a specific forum that has the capacity to assess and impose consequences. In fiscal policy contexts, accountability relationships are constructed primarily through regulatory design, which specifies administrative obligations, oversight arrangements, and corrective procedures. Accountability, therefore, depends not only on policy outcomes but also on how fiscal authority is institutionalized and legally structured.

Dubnick & Frederickson (2011) emphasize the strong normative dimension of public accountability, arguing that public policies are designed to reflect democratic values, justice, and governmental legitimacy. From this perspective, regulation is not merely a technical tool but a means of ensuring that the exercise of state authority aligns with public values. This perspective is particularly relevant for analyzing state revenue policies, including PNBP, as revenue collection directly involves power relations between the state and citizens or economic actors.

In addition, Dowdle (2017) highlights the role of legal and regulatory design as the foundation of state accountability in modern governance systems. Accountability is realized through the rule of law, characterized by clear legal bases, predictable procedures, and oversight mechanisms that enable the correction of abuses of authority. In this context, state revenue regulation is viewed as a primary vehicle for ensuring that fiscal authority is exercised lawfully and accountably.

Furthermore, Schillemans (2013) advances the view that accountability can be analyzed not only at the level of actors or individual behavior, but also at the level of systems and policy documents. This approach broadens accountability analysis to encompass regulatory design and institutional structures that shape administrative practices. From this perspective, the analysis of PNBP regulation as a policy text becomes theoretically relevant for assessing how public accountability is institutionalized within the fiscal policy framework.

Taken together, public accountability theory provides a robust conceptual foundation for analyzing PNBP regulation in relation to the Sustainable Development Agenda. Accountability is understood as a governance principle internalized through regulatory design rather than merely as a performance outcome. This perspective enables an assessment of the



normative alignment between PNBP regulation and SDG values, particularly those related to institutional strengthening and the rule of law, without reliance on implementation indicators or policy outcomes.

Sustainable Development Goals as Normative Framework for Public Policy

The Sustainable Development Goals (SDGs) represent a global development agenda adopted by United Nations member states as a normative framework to promote inclusive, sustainable, and equitable development through 2030 (United Nations, 2015). The SDGs are not legally binding; rather, they serve as normative guidance, providing overarching direction and principles for the formulation of national public policies. Accordingly, the integration of SDGs into public policy is best understood as a process of internalizing sustainable development values and principles into policy design, rather than the direct adoption of global targets and indicators.

In the context of fiscal policy and state finance, the SDGs emphasize the strengthening of public institutions and domestic resource mobilization as essential prerequisites for achieving sustainable development (United Nations, 2015). Objectives related to effective institutions, legal certainty, and accountability are articulated in SDG 16, while policy coherence and the strengthening of development financing are addressed in SDG 17. Both goals are directly relevant to state revenue regulation, including PNBP, as revenue management inherently involves administrative authority, governance arrangements, and cross-sectoral coordination.

SDG 16 highlights the importance of the rule of law, transparency, and accountable public institutions as foundations for sustainable development. These principles provide a normative framework for evaluating fiscal regulatory design, particularly the extent to which state revenue policies are grounded in legal certainty and clear accountability mechanisms. From this perspective, PNBP regulation can be analyzed as an instrument that reflects the state's commitment to institutional strengthening, even when explicit references to SDG 16 are absent from regulatory texts.

Meanwhile, SDG 17 emphasizes the mobilization of domestic resources and policy coherence in support of sustainable development. Within this framework, state revenue policy, including PNBP, is viewed as part of an integrated fiscal system that must operate in a coordinated and consistent manner. The policy coherence principle embedded in SDG 17 provides a conceptual basis for assessing whether PNBP regulations are designed in a harmonized and cross-sectorally coordinated manner that supports the sustainability of the state financial system.

By integrating SDG 16 and SDG 17 into a single normative framework, the SDGs offer an analytical lens for assessing the alignment of PNBP regulatory design with the sustainable development agenda. This approach positions the SDGs as an evaluative framework for examining the governance values and principles embedded in national fiscal policy, without transforming the analysis into performance measurement or implementation evaluation. In this way, the SDGs serve as a conceptual foundation that strengthens the normative analysis of PNBP regulation in this study.

Thus, in the public policy literature, policy coherence is understood as the normative and institutional consistency among policy instruments in supporting long-term development objectives. The OECD argues that policy coherence for sustainable development does not depend on the explicit incorporation of SDG terminology into national regulations, but rather on the internalisation of SDG values and principles within policy design, institutional arrangements, and governance mechanisms (OECD, 2019). Accordingly, the analysis of fiscal regulations, including those governing Non-Tax State Revenue (PNBP), becomes relevant for assessing the extent to which SDG principles are institutionalised within the legal framework and governance of state finance.



METHODS

This study employs a qualitative approach, utilizing content analysis, to examine the normative alignment between Indonesia's regulatory framework for Non-Tax State Revenue (PNBP) and the Sustainable Development Goals (SDGs). Content analysis is understood as a research technique that enables researchers to draw valid, systematic, and replicable inferences from texts to their context of use, as formulated by Krippendorff (2004). In this study, content analysis is employed to interpret the policy meanings embedded in PNBP regulations and to relate them to the principles of sustainable development. The study positions PNBP regulations as policy texts imbued with normative values rather than merely administrative instruments. Accordingly, the analysis is not directed toward measuring fiscal performance or policy effectiveness, but toward examining how principles of governance, accountability, and policy coherence, core elements of the SDGs, are formulated within the legal framework governing PNBP.

The data consist of official legal documents regulating PNBP in Indonesia, including laws, government regulations, and ministerial regulations that were in effect as of 2025. These regulations are treated as an integrated policy system that constitutes the architecture of national PNBP governance. The inclusion of regulations across multiple legal levels is intended to capture both the consistency and the evolution of policy substance, from foundational principles to operational technical provisions.

As an analytical framework, this study employs the SDGs document United Nations (2015) as a global normative reference. The SDGs are not treated as empirical variables or quantitative indicators, but as conceptual categories used to map policy alignment. Given the nature of PNBP as a state revenue instrument, the analysis focuses on SDG goals and targets that are conceptually relevant to public financial governance, particularly SDG 16 and SDG 17. This delimitation is intended to maintain analytical focus and to avoid overgeneralization to sustainable development goals that are not directly related to state revenue. The unit of analysis is the normative substance of regulations, identified through articles, paragraphs, key phrases, and procedural mechanisms related to the collection, management, audit, objection, relief, and refund of PNBP. Focusing on these units enables the study to capture how governance principles are translated into concrete legal mechanisms.

The content analysis process follows an iterative procedure. In the initial stage, all regulations were read comprehensively to obtain an overall understanding of the policy context. Subsequently, a coding process was conducted by linking regulatory provisions to relevant SDG goals and targets. According to Krippendorff (2004), coding was conducted systematically using predefined categories. Alignment was classified as explicit when regulations directly stipulate mechanisms or principles consistent with specific SDG targets, and as implicit when regulations conceptually support SDG principles without direct provisions or explicit references. The coding results were then mapped to identify patterns of alignment across regulations and policy levels. This mapping enables an assessment of whether SDG alignment within the PNBP regulatory framework is consistent, partial, or fragmented. The analytical results were subsequently synthesized and presented in narrative form and mapping tables to clarify the relationship between PNBP regulations and the SDGs.

To ensure analytical rigor, the study applies principles of consistency and transparency in coding, as recommended in content analysis methodology. Interpretations of regulatory substance were conducted cautiously, taking into account the broader context of Indonesia's legal system and fiscal policy. Consequently, the findings are replicable and allow for future researchers to trace and replicate them. This study is subject to limitations, as it is confined to content analysis of regulatory texts and does not evaluate policy implementation or its impact on SDG indicator outcomes. Therefore, the findings reflect the normative alignment of the



policy framework rather than the effectiveness of PNBP implementation in supporting sustainable development.

RESULTS AND DISCUSSION

Content Analysis Results

The results of the content analysis of Indonesia's Non-Tax State Revenue (PNBP) regulations indicate that the PNBP regulatory framework is normatively aligned with the Sustainable Development Goals (SDGs) as articulated in the United Nations 2030 Agenda. This alignment is reflected in regulatory provisions that emphasize strengthened governance, legal certainty, and accountability in the management of non-tax state revenue. Based on the regulatory mapping, the Sustainable Development Goal most prominently reflected in PNBP regulations is SDG 16 (Peace, Justice, and Strong Institutions). The PNBP framework comprehensively regulates mechanisms for management, audit and supervision, administrative objections, relief, and refunds. These provisions demonstrate the institutionalization of administrative due process, the protection of the rights of PNBP payers, and the strengthening of oversight and accountability functions within PNBP-managing institutions.

The analysis also reveals alignment between PNBP regulations and SDG 17 (Partnerships for the Goals), particularly in relation to domestic resource mobilization and policy coherence. PNBP is positioned as a non-tax revenue instrument that supports the financing of core state functions. This alignment is further reinforced through efforts to harmonize and consolidate cross-sectoral PNBP management policies, most notably through the issuance of recent omnibus regulations. Nevertheless, the findings indicate that the alignment between PNBP regulations and the SDGs is largely implicit. The regulatory framework does not explicitly reference the SDGs as policy objectives; instead, it supports SDG principles through governance and administrative norms embedded in state revenue regulation. Linkages to other SDGs beyond SDG 16 and SDG 17 are identified only to a limited extent and do not constitute a central focus of the PNBP regulatory design.

Table 1 Results of the Analysis of Alignment between PNBP Regulations and the SDGs

| No. | Regulation | Regulatory Focus | SDG | SDG Target | Form of Alignment |
|-----|---|---|--------|--|-------------------|
| 1 | Law No. 9 of 2018 on Non-Tax State Revenue (PNBP) | Fundamental principles of PNBP, accountability, and legal certainty | SDG 16 | Strengthening effective, accountable, and transparent institutions | Implicit |
| 2 | Government Regulation (GR) No. 58 of 2020 | Procedures for PNBP management | SDG 16 | Strengthening governance and accountability of public institutions | Implicit |
| 3 | Government Regulation (GR) No. 59 of 2020 | Objections, relief, and refunds of PNBP | SDG 16 | Enforcement of administrative justice and legal certainty | Explicit |
| 4 | Government Regulation (GR) No. 69 of 2020 | Use and management of PNBP by ministries/agencies | SDG 17 | Mobilization of domestic resources for development financing | Implicit |



| No. | Regulation | Regulatory Focus | SDG | SDG Target | Form of Alignment |
|-----|---|---|--------|---|-------------------|
| 5 | Government Regulation (GR) No. 1 of 2021 | Procedures for PNBP audits | SDG 16 | Strengthening oversight mechanisms and accountability | Explicit |
| 6 | Minister of Finance Regulation (MoFR) No. 113/PMK.02/2021 | Management and reporting of PNBP | SDG 16 | Transparency and accountability in state financial management | Implicit |
| 7 | Minister of Finance Regulation (MoFR) No. 155/PMK.02/2021 | Deposit and use of PNBP | SDG 17 | Strengthening state financing through non-tax revenue sources | Implicit |
| 8 | Minister of Finance Regulation (MoFR) No. 206/PMK.02/2021 | Technical guidelines for objections and refunds of PNBP | SDG 16 | Protection of payers' rights and procedural certainty | Explicit |
| 9 | Minister of Finance Regulation (MoFR) No. 12/PMK.02/2022 | Guidelines for PNBP audits | SDG 16 | Strengthening effective and accountable oversight institutions | Explicit |
| 10 | Minister of Finance Regulation (MoFR) No. 58/PMK.02/2023 | Refinement of PNBP administrative governance | SDG 16 | Improving governance quality and administrative efficiency | Implicit |
| 11 | Government Regulation (GR) No. 44 of 2025 (PNBP Omnibus) | Harmonization and consolidation of PNBP management | SDG 17 | Policy coherence and integration of the state revenue framework | Implicit |

Processed by authors (2025)

The mapping table indicates that Indonesia's Non-Tax State Revenue (PNBP) regulations consistently reflect normative alignment with the Sustainable Development Goals (SDGs), particularly SDG 16 and SDG 17. Most PNBP regulations, at the levels of laws, government regulations, and ministerial regulations, emphasize the strengthening of governance, accountability, legal certainty, as well as oversight and administrative dispute-resolution mechanisms, which are consistent with the principles of effective and accountable public institutions.

Explicit alignment is primarily observed in regulations governing audit procedures, objections, and refunds of PNBP, while regulations addressing general principles, administrative arrangements, and policy harmonization tend to demonstrate implicit alignment. Additionally, regulations related to the use and consolidation of PNBP management demonstrate a clear linkage to SDG 17, particularly in the context of domestic resource mobilization and policy coherence. These findings suggest that Indonesia's PNBP regulatory framework has established governance foundations that support sustainable development, although the integration of the SDGs is predominantly realized through embedded policy norms rather than through explicit policy objectives.



Discussion

Interpreting the Alignment between PNBP Regulations and the SDGs Agenda

The alignment of Non-Tax State Revenue (PNBP) regulations with the Sustainable Development Goals (SDGs) agenda can be understood as a form of normative coherence between state revenue policies and the principles of sustainable public governance. The results of the analysis indicate that the regulatory framework governing PNBP in Indonesia, beginning with Law No. 9 of 2018 on Non-Tax State Revenue, has internalized principles of accountability, legal certainty, and responsibility in public financial management (Undang-Undang RI, 2018). These principles are further operationalized through various implementing regulations, including Government Regulation No. 58 of 2020, Government Regulation No. 59 of 2020, and Government Regulation No. 1 of 2021, which regulate governance arrangements, objection mechanisms, and the audit of PNBP (Peraturan Pemerintah, 2020b, 2020a, 2021). Conceptually, these regulatory provisions are aligned with the objectives of SDG 16, particularly the strengthening of effective, accountable, and transparent public institutions.

From the perspective of public accountability theory, this alignment reflects the function of regulation as a normative instrument that structures accountability relationships between the state and its stakeholders. Bovens (2009) argues that public accountability is not merely concerned with performance outcomes but constitutes an institutional relationship that requires answerability and enforceability, which are constructed through legal and organizational design. In this context, PNBP regulations through provisions governing the obligations of collection, remittance, reporting, as well as audit and objection mechanisms, as stipulated in Government Regulation No. 59 of 2020, Government Regulation No. 1 of 2021, and Minister of Finance Regulation No. 206/PMK.02/2021, can be interpreted as a framework that enables the systematic operation of public accountability (Peraturan Menteri Keuangan, 2021b; Peraturan Pemerintah, 2020b, 2021).

Furthermore, Dubnick & Frederickson (2011) emphasize that accountability in public administration has a strong normative dimension, whereby public policies are designed to reflect values of democracy, justice, and legitimacy. The emphasis of PNBP regulations on procedural certainty, oversight mechanisms, and the protection of taxpayers' rights as reflected in Government Regulation No. 59 of 2020, Minister of Finance Regulation No. 206/PMK.02/2021, and Minister of Finance Regulation No. 12/PMK.02/2022, demonstrates that state revenue policy is directed not only toward revenue optimization but also toward the realization of these normative values (Peraturan Menteri Keuangan, 2021b, 2022; Peraturan Pemerintah, 2020b). Within this framework, alignment with the SDGs can be understood as the manifestation of accountability values embedded in the design of fiscal policy.

This alignment must also be understood within the broader context of the relationship between global agendas and national legal systems. Dowdle (2017) explains that state accountability within modern legal systems is largely determined by regulatory design that ensures the rule of law and administrative certainty. As a global agenda, the SDGs are normative in nature and not legally binding; consequently, their translation into national policy contexts tends to occur through the strengthening of legal norms and governance arrangements rather than through the explicit adoption of SDG terminology. This pattern is evident in PNBP regulations, which do not explicitly reference the SDGs but instead reinforce governance substance and policy coherence through the regulation of PNBP utilization and management across ministries and government institutions, as stipulated in Government Regulation No. 69 of 2020 and further consolidated through Government Regulation No. 44 of 2025 on the Management of Non-Tax State Revenue (Peraturan Pemerintah, 2020c, 2025).

Consistent with Schillemans (2013), who argues that accountability can be analyzed at the level of systems and policy documents, an examination of PNBP regulations as policy texts



reveals that the relationship between PNBP and the SDGs is structural and conceptual in nature. PNBP regulations establish a governance foundation that enables the achievement of sustainable development objectives, particularly through the strengthening of public institutions and fiscal policy coherence. Accordingly, the interpretation of the alignment between PNBP regulations and the SDGs in this study underscores that PNBP's contribution to the sustainable development agenda lies in the normative design of policy, rather than in direct development outcomes or performance indicators.

The Dominance of SDG 16 in the PNBP Regulatory Framework

The dominance of SDG 16 (Peace, Justice, and Strong Institutions) within the regulatory framework governing Non-Tax State Revenue (PNBP) reflects a strong orientation of state revenue policy toward strengthening public institutions, ensuring legal certainty, and enhancing administrative accountability. The analysis indicates that most PNBP regulations, ranging from Law No. 9 of 2018 on Non-Tax State Revenue to its implementing regulations, including Government Regulation No. 58 of 2020, Government Regulation No. 59 of 2020, and Government Regulation No. 1 of 2021, emphasize procedural arrangements, oversight mechanisms, and the protection of the rights and obligations of parties involved in PNBP management (Peraturan Pemerintah, 2020a, 2020b, 2021; Undang-Undang RI, 2018). This emphasis demonstrates that PNBP is positioned as a fiscal instrument requiring strong legal legitimacy and robust governance, in line with the institutional strengthening principles at the core of SDG 16.

From the perspective of public accountability theory, the dominance of SDG 16 can be understood as a logical consequence of the administrative and coercive nature of PNBP, as it involves state authority in setting tariffs, collecting revenues, and conducting audits and administrative enforcement. Consequently, the regulatory design of PNBP inherently requires a clear rule of law framework to ensure that the exercise of such authority is subject to accountability. Bovens (2009) emphasizes that public accountability becomes critical when the state exercises powers that directly affect citizens' rights and obligations, a characteristic that is clearly embedded in the regulation of PNBP.

The prominence of SDG 16 is also reflected in the relatively detailed regulation of objection, audit, and oversight mechanisms compared to other policy dimensions. These arrangements, as stipulated in Government Regulation No. 59 of 2020, Government Regulation No. 1 of 2021, as well as Minister of Finance Regulation No. 206/PMK.02/2021 and Minister of Finance Regulation No. 12/PMK.02/2022, function as forums of answerability and enforcement within the accountability relationship between the state and taxpayers (Peraturan Menteri Keuangan, 2021b, 2022; Peraturan Pemerintah, 2020b, 2021). PNBP regulations, therefore, govern not only how revenues are collected but also how the state must account for the exercise of its authority in administrative and legal terms. This interpretation is consistent with Dowdle (2017) that regulatory design constitutes the primary foundation of state accountability within modern legal systems.

Furthermore, the dominance of SDG 16 suggests that the integration of the sustainable development agenda within the context of PNBP is primarily achieved through the strengthening of institutions and governance procedures, rather than through sector-specific development objectives or substantive development outcomes. The SDGs are translated into governance norms that ensure justice, legal certainty, and transparency and are implicitly embedded in fiscal policy design. This pattern highlights that the relationship between PNBP and sustainable development operates at both a structural and normative level.

Accordingly, the dominance of SDG 16 in PNBP regulations affirms that PNBP's contribution to the sustainable development agenda is principally constructed through the strengthening of public institutions and accountability relationships. PNBP regulations function



as legal instruments that establish the legitimacy of state authority, reinforce administrative accountability, and create a stable governance framework. This interpretation positions SDG 16 as a normative foundation that is inherently integrated into the design of Indonesia's non-tax state revenue regulations.

SDG 17 and Policy Coherence in PNBP Management

The linkage between Non-Tax State Revenue (PNBP) regulations and SDG 17 (Partnerships for the Goals) is reflected in the way PNBP policies are designed to support domestic resource mobilization and fiscal policy coherence across sectors. SDG 17 emphasizes the importance of policy integration and the strengthening of state capacity to mobilize development financing in a sustainable manner. Within this framework, PNBP is positioned as a component of the state revenue system that complements taxation and requires coordinated management in order to contribute optimally to national development financing.

Efforts to build policy coherence are evident in the hierarchical and interconnected structure of the PNBP regulatory framework. Law No. 9 of 2018 on Non-Tax State Revenue positions PNBP as an integral part of public financial management, which is subsequently operationalized through Government Regulation No. 58 of 2020 and Government Regulation No. 69 of 2020, regulating the procedures for managing and utilizing PNBP by ministries and government institutions (Peraturan Pemerintah, 2020a, 2020c; Undang-Undang RI, 2018). These arrangements demonstrate that PNBP is not treated as a separate sectoral instrument but rather as a component of national fiscal policy that requires consistency, integration, and cross-sectoral control, in line with the principle of policy coherence emphasized in SDG 17.

The alignment of PNBP regulations with SDG 17 is also closely associated with efforts to strengthen sustainable domestic resource mobilization. Through integrated regulations governing the collection, utilization, and oversight of PNBP, the state gains greater certainty in planning and managing non-tax revenues as part of its medium- and long-term fiscal strategy. This indicates that PNBP is viewed not merely as a short-term revenue source but as a structural element within the national financing system that requires policy stability and consistency.

The strengthening of policy coherence is further reinforced by Government Regulation No. 44 of 2025 on the Management of Non-Tax State Revenue, which was enacted as an omnibus regulation to consolidate and harmonize various provisions on non-tax state revenue across ministries and government institutions (Peraturan Pemerintah, 2025). This regulation reflects the translation of SDG 17 principles into national fiscal policy design through enhanced regulatory integration and harmonization, without explicitly referencing the SDGs agenda. This pattern demonstrates that the integration of the SDGs into PNBP policy is normative and structural in nature, realized through the strengthening of legal frameworks and public revenue governance.

Accordingly, the relationship between PNBP regulations and SDG 17 can be considered as an effort to build policy coherence in the management of non-tax state revenues. PNBP regulations function as a normative framework that integrates domestic resource mobilization with the need for consistency and integration in fiscal policy, thereby conceptually supporting the sustainability of the public financial system rather than directly pursuing sector-specific development targets.

Implicit Alignment as a Structural Mode of SDG Integration

The alignment of Non-Tax State Revenue (PNBP) regulations with the Sustainable Development Goals (SDGs) agenda in this study is largely implicit, as reflected by the absence of explicit references to the SDGs within the substance of PNBP-related laws and regulations. This pattern indicates that the integration of the sustainable development agenda into PNBP policy is pursued through the strengthening of governance norms and institutional design, rather than through the explicit adoption of SDG terminology or targets. In the context of fiscal policy,



such implicit alignment reflects the manner in which the state translates global values into a national legal system oriented toward legal certainty and administrative order.

The implicit nature of this alignment can be understood as a consequence of the differing characteristics of the SDGs and national fiscal regulations. The SDGs are formulated as a global, voluntary, and flexible normative framework, whereas PNBP regulations are developed within an administrative law framework that requires clear authority, procedures, as well as oversight and sanctioning mechanisms. Accordingly, SDG-related values such as institutional strengthening, transparency, and policy coherence are internalized through regulatory provisions governing PNBP management, oversight, and administrative dispute resolution, without being explicitly stated as policy objectives.

This implicit alignment also suggests that PNBP regulations prioritize policy stability, legitimacy, and legal certainty over the flexibility of development objectives. By embedding principles of accountability and legal certainty into regulatory design, PNBP policy establishes a governance foundation that indirectly supports sustainable development. Within this framework, PNBP's contribution to the SDGs operates at a structural level, namely through the establishment of institutions and procedures that enable consistent and sustainable public governance practices.

Moreover, the predominance of implicit alignment suggests that the integration of the global development agenda into national fiscal policy is conducted in a gradual and selective manner. PNBP regulations adopt values considered relevant to the national context, particularly those related to institutional strengthening and the state revenue system, without extending policy coverage to broader sectoral development objectives. This approach reflects a normative caution in the design of fiscal policy, ensuring continued consistency with the prevailing legal system and public administrative arrangements.

Accordingly, implicit alignment within PNBP regulations highlights that the relationship between PNBP and the SDGs is shaped through governance norms and institutional design, rather than through declarative policy statements. This understanding positions PNBP regulations as part of the normative foundation of sustainable development, in which SDG values are internalized within national fiscal policy in a structural and conceptual manner.

CONCLUSION

This study demonstrates that the regulatory framework governing Non-Tax State Revenue (PNBP) in Indonesia is normatively aligned with the Sustainable Development Goals (SDGs), particularly SDG 16, which emphasizes institutional strengthening, legal certainty, and accountability, as well as SDG 17, which highlights policy coherence and domestic resource mobilization. This alignment is reflected in the design of PNBP regulations that emphasize governance mechanisms, oversight arrangements, and structured administrative procedures.

The findings also indicate that the alignment between PNBP regulations and the SDGs is largely implicit, whereby sustainable development values are internalized through governance norms and institutional design without explicit references to the SDGs within the regulatory substance. This pattern suggests that PNBP's contribution to sustainable development is positioned at a structural and normative level, rather than as a direct instrument for achieving sector-specific development targets. Thus, PNBP regulations serve as a foundation for public financial governance, supporting sustainable development through institutional strengthening and fiscal policy coherence. Accordingly, PNBP serves not only as a source of non-tax state revenue but also as part of the broader architecture of public governance that is relevant to the global sustainable development agenda.

This study has several limitations. First, it is confined to content analysis of regulatory documents; therefore, the findings reflect normative policy alignment and do not capture the



effectiveness of PNBP regulation implementation at the operational level. Second, the study does not empirically link PNBP regulations to SDG indicators, and thus cannot assess PNBP's contribution to development outcomes in quantitative terms. Third, the analysis focuses on SDG 16 and SDG 17, leaving the relationship between PNBP and other Sustainable Development Goals unexplored.

Future research may extend this study by linking the PNBP regulatory framework with its implementation, for example, through empirical analyses or case studies of specific ministries or government institutions responsible for PNBP management. Further studies could also broaden the scope of analysis by examining the relationship between PNBP and other SDGs, particularly those related to environmental sustainability and natural resource utilization. Comparative approaches across countries or policy regimes may also provide broader insights into how non-tax revenue instruments are designed to support sustainable development in different contexts.

Based on the findings, policymakers, particularly the Ministry of Finance, as the principal authority responsible for PNBP policy, may consider strengthening the explicit articulation of sustainable development principles in future PNBP regulations. This can be achieved without altering the administrative legal character of PNBP, but rather through clearer alignment of policy objectives and the reinforcement of governance narratives consistent with SDG commitments. In addition, ministries and government institutions managing PNBP should continue to strengthen policy consistency and cross-sectoral coordination to ensure that PNBP management operates within a coherent national fiscal policy framework. The role of Bappenas as the coordinator of sustainable development planning is also crucial in bridging the SDGs agenda with the design of state revenue policies. Meanwhile, the House of Representatives of the Republic of Indonesia (DPR RI) may utilize the mapping of regulatory alignment provided in this study as a reference in its legislative and oversight functions to ensure that the strengthening of PNBP regulations remains aligned with Indonesia's sustainable development trajectory.

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