



## IMPLEMENTING NON-TAX STATE REVENUE IN INDONESIA: GOVERNANCE CHALLENGES UNDER SDGS

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### Abstract

Non-Tax State Revenue (PNBP) is a key instrument for development financing and public financial management in Indonesia. Despite significant regulatory strengthening in recent years, audit evidence suggests that challenges in PNBP implementation persist as structural and recurring issues. This study analyzes the implementation of PNBP policies during the 2020–2024 period using the Semester Audit Summary Reports (Ikhtisar Hasil Pemeriksaan Semester-IHPS) issued by the Audit Board of Indonesia as the primary data source. The study applies qualitative content analysis to audit findings and recommendations related to PNBP management. The analysis focuses on governance issues that repeatedly emerge across audit periods, utilizing the Sustainable Development Goals (SDGs) as an interpretive framework to assess the relevance of these findings to institutional strengthening and domestic resource mobilization. The results identify persistent implementation challenges, including low compliance with revenue collection and remittance obligations, weaknesses in internal control systems, repeated audit recommendations due to inadequate follow-up, and fragmented PNBP management across ministries and agencies. These findings suggest that the primary obstacles to effective PNBP implementation are not rooted in regulatory deficiencies, but rather in inconsistent and weak policy implementation at the institutional level. From an SDGs perspective, the implementation challenges of PNBP are closely associated with the agenda of strengthening effective, accountable, and transparent public institutions, as well as improving domestic resource mobilization for development financing. Accordingly, the contribution of PNBP to sustainable development is better understood through improvements in governance quality and fiscal accountability, rather than solely through quantitative increases in non-tax revenue.

**Keywords:** Fiscal Accountability; Non-Tax Revenue; Public Governance; Supreme Audit Institution Audit; Sustainable Development Goals

### INTRODUCTION

Non-Tax State Revenue (Penerimaan Negara Bukan Pajak-PNBP) constitutes a key instrument within Indonesia's public finance framework, whose strategic importance has increased alongside rising development financing needs and efforts to strengthen national fiscal capacity (Wibowo et al., 2021). Within the system of state financial management, PNBP is not positioned merely as an alternative source of revenue to taxation, but as an integral component of public governance that reflects accountability, legal certainty, and the institutional capacity of government to manage state resources responsibly (Aisyah & Martani, 2025; Angelia & Wibowo, 2025). This positioning is formally established in Law No. 9 of 2018 on Non-Tax State Revenue, which defines PNBP as state revenue derived from the utilization of natural resources, public services, and state-controlled rights, and mandates its management within the framework of the State Budget (APBN). However, PNBP policy implementations are still facing challenges, primarily associated with audit findings issued by the Audit Board of Indonesia BPK (Dinarjito, 2017a, 2017b; Wibowo & Murwaningsari, 2024).

Indonesia's commitment to the 2030 SDGs further underscores the importance of revenue governance oriented toward sustainable development. The SDGs emphasize the strengthening of effective, accountable, and transparent public institutions, as well as enhanced domestic resource mobilization, as foundational conditions for sustainable development (United Nations, 2015). In this context, the design of fiscal policy and revenue regulation, including PNBP, plays a strategic role in ensuring that national fiscal practices are aligned with sustainable development principles.



In recent years, the Indonesian government has undertaken substantial regulatory reforms to strengthen the governance of PNBP. These reforms include the issuance of Government Regulation No. 58 of 2020 on PNBP Management, Government Regulation No. 59 of 2020 on Objections, Relief, and Refunds, Government Regulation No. 69 of 2020 on Tariff Determination, and Government Regulation No. 1 of 2021 on PNBP Audits (Peraturan Pemerintah, 2020a, 2020b, 2020c, 2021). Collectively, these regulations operationalize the principles established in Law No. 9 of 2018 by detailing procedures for planning, collection, reporting, supervision, audit, and administrative dispute resolution (Undang-Undang RI, 2018). The regulatory framework was further consolidated through Government Regulation No. 44 of 2025, an omnibus regulation that harmonizes tariff setting, management, and administrative settlement mechanisms for PNBP across ministries and agencies (Peraturan Pemerintah, 2025). These reforms reflect a clear policy intent to enhance legal certainty, accountability, and administrative coherence in the management of non-tax state revenue (Fauziah & Kurniawan, 2025; Prawartiningrum et al., 2025).

Despite this increasingly comprehensive regulatory architecture, the extent to which the design of PNBP regulation has been normatively aligned with the global sustainable development agenda remains insufficiently examined. While existing regulations incorporate governance principles aligned with the SDGs, such as institutional strengthening, procedural justice, and policy coordination, these linkages are not explicitly articulated within the regulatory texts. As a result, PNBP risks being interpreted primarily as an administrative fiscal instrument rather than as an integral component of Indonesia's sustainable development governance architecture (United Nations, 2015).

Existing academic studies on PNBP in Indonesia largely focus on governance quality, internal control (Angelia & Wibowo, 2025; Wibowo et al., 2025), legal certainty, and administrative effectiveness from legal and public administration perspectives. Aisyah & Martani (2025), Angelia & Wibowo (2025), and Fauziah & Kurniawan (2025) highlight that regulatory consistency and institutional capacity are critical prerequisites for accountable PNBP management. Legal scholarship emphasizes administrative justice, the protection of payers' rights, and objection and dispute-resolution mechanisms as essential features of PNBP governance (Jannah et al., 2025; Muharrom et al., 2025; Prawartiningrum et al., 2025). Sector-specific studies further link PNBP to the governance of natural resources and higher education, yet remain largely confined to sectoral or implementation-level analyses (Ainani & Wisnantiasri, 2025; Febriani & Nasution, 2025; Tandiawan et al., 2025).

Based on this mapping, research that explicitly examines the normative alignment between PNBP regulation and the SDGs at the level of national policy design remains limited. In most prior studies, the SDGs primarily serve as a general policy backdrop rather than as an analytical framework for assessing how regulatory substance reflects the principles of institutional strengthening, domestic resource mobilization, and policy coherence under the 2030 Agenda. Despite the increasingly comprehensive regulatory framework governing PNBP, existing studies have yet to systematically examine whether and how the normative design of PNBP regulations aligns with the principles of the Sustainable Development Goals, particularly those related to institutional strengthening, domestic resource mobilization, and policy coherence. This gap leaves a limited understanding of the role of PNBP within Indonesia's sustainable development governance architecture.

Accordingly, this study aims to analyse the implementation of PNBP policy in Indonesia by interpreting audit findings through the SDGs framework, with particular attention to institutional strengthening, accountability, and domestic resource mobilization. Rather than evaluating policy effectiveness or fiscal performance, the study focuses on how implementation challenges and governance issues identified in audit reports relate to the principles of



sustainable development. This approach differs from most previous studies on PNBP, which predominantly examine regulatory design, sectoral implementation, or administrative effectiveness in isolation, and rarely employ the SDGs as an explicit analytical lens to interpret audit-based evidence on policy implementation. By positioning audit findings as the primary empirical material and SDGs as a normative framework, this study provides a distinct institutional and governance-oriented perspective on PNBP implementation within Indonesia's sustainable development agenda.

This study makes significant contributions to both scholarship and policy in several ways. Academically, it enriches public sector accounting and fiscal policy literature by explicitly mapping the normative alignment between PNBP regulation and the SDGs, an approach that remains underexplored in the Indonesian context. Conceptually, it advances public financial management discourse by framing non-tax revenue regulation not merely as an administrative fiscal tool, but as part of the governance architecture underpinning sustainable development. From a policy perspective, the findings provide a reflective basis for the Ministry of Finance, Bappenas, and the Indonesian Parliament to evaluate and refine PNBP regulations in a manner that strengthens their alignment with Indonesia's sustainable development commitments.

## **LITERATURE REVIEW**

### **Non-Tax Revenue within the State Finance System**

Non-Tax State Revenue (Penerimaan Negara Bukan Pajak-PNBP) is an explicitly recognized component of state revenue within Indonesia's public financial system (Wibowo & Murwaningsari, 2024). PNBP is defined as all central government revenues that do not originate from taxation or grants and are collected based on statutory regulations as a consequence of the exercise of state functions and authority (Undang-Undang RI, 2018). Its position as an integral part of state finance is firmly embedded in Indonesia's public financial management framework, which mandates that all state revenues, both tax and non-tax, be managed in an orderly manner, in compliance with laws and regulations, efficiently, transparently, and accountably.

The regulatory framework governing PNBP was substantially strengthened through Law No. 9 of 2018 on Non-Tax State Revenue, which establishes PNBP not only as a source of state revenue but also as a policy instrument that must be administered in accordance with principles of fairness, legal certainty, and accountability (Undang-Undang RI, 2018). The law defines the scope of PNBP, allocates authority for its collection, specifies the rights and obligations of revenue payers, and outlines oversight and accountability mechanisms as integral components of the state financial system. These principles are operationalized through a series of implementing regulations, including Government Regulation No. 58 of 2020 on PNBP Management, Government Regulation No. 59 of 2020 on Objections, Relief, and Refunds, Government Regulation No. 69 of 2020 on PNBP Tariffs, and Government Regulation No. 1 of 2021 on PNBP Audits, which collectively regulate planning, collection, reporting, supervision, and administrative dispute resolution (Peraturan Pemerintah, 2020a, 2020b, 2020c, 2021).

Conceptually, PNBP differs from tax revenue in its underlying characteristics. Taxes are coercive in nature and do not provide a direct quid pro quo. In contrast, PNBP is generally associated with the utilization of public services, the use of state assets, or the management of specific resources under government authority. This distinction necessitates a more tailored regulatory and governance design, particularly with respect to tariff determination, collection procedures, and mechanisms for objections and refunds. These governance requirements are further reinforced in sector-specific and technical regulations issued at the ministerial level, reflecting the differentiated administrative nature of PNBP (Fauziah & Kurniawan, 2025).



Within the broader framework of public financial management, PNBP also reflects the government's institutional capacity to perform administrative and supervisory functions. Effective PNBP management depends heavily on regulatory consistency and the robustness of internal control systems, given that PNBP is derived from diverse sectors and administered by multiple ministries and agencies. Aisyah & Martani (2025) demonstrate that weaknesses in internal control systems and uneven application of regulatory provisions can undermine accountability and weaken the quality of public financial reporting related to PNBP.

PNBP further embodies a strong legal and governance dimension that is closely linked to the principles of the rule of law and administrative justice. The regulatory framework governing PNBP provides detailed rules on the rights and obligations of both the government and revenue payers, including procedures for assessment, collection, objections, audits, and refunds. Legal studies emphasize that regulatory certainty and consistency in PNBP administration are essential for protecting public interests and maintaining the legitimacy of state revenue policies (Jannah et al., 2025; Prawartiningrum et al., 2025). The consolidation of PNBP regulations through Government Regulation No. 44 of 2025, an omnibus regulation on PNBP management, further reinforces policy coherence by harmonizing tariff-setting, management, and dispute-resolution mechanisms across sectors (Peraturan Pemerintah, 2025).

Accordingly, PNBP should be understood not merely as a fiscal revenue source but as part of the broader governance architecture of state finance, which requires alignment between revenue objectives, legal certainty, and institutional accountability. This positioning renders PNBP particularly relevant for analysis within public policy and sustainable development frameworks, especially in relation to institutional strengthening and governance quality, core concerns of the global sustainable development agenda.

### **Public Governance and Accountability in State Financial Management**

Public governance and accountability constitute fundamental principles in state financial management. Public accountability is not merely understood as an obligation of administrative reporting, but as a relationship of responsibility that requires public institutions to explain, justify, and account for the use of authority and public resources to citizens and oversight bodies (Bovens, 2007; Schillemans, 2013). In the context of state finance, accountability represents a core prerequisite for the legitimacy of fiscal policy and for sustaining public trust in government institutions.

Bovens (2007) conceptualizes public accountability as a relationship involving an accountable actor, a forum demanding accountability, and mechanisms for evaluation and consequences. In state financial management, these mechanisms are institutionalized through regulatory systems, internal control frameworks, financial reporting, and external audits conducted by supreme audit institutions. Dubnick & Frederickson (2011) further emphasize that accountability in the public sector is closely linked to societal normative expectations regarding transparency and integrity in the management of public funds.

Within Indonesia's state financial system, principles of governance and accountability are explicitly embedded in regulations mandating that all state revenues be managed in an orderly, transparent, and accountable manner. These principles apply not only to tax revenues but also to PNBP, which is administered by multiple ministries and agencies and derived from diverse revenue sources. The complexity and heterogeneity of PNBP sources necessitate robust governance arrangements to prevent risks of mismanagement, legal uncertainty, and weakened accountability.

Normatively, PNBP management is situated within the public accountability framework, as outlined in Law No. 9 of 2018 on Non-Tax State Revenue, which emphasizes legal certainty, fairness, transparency, and accountability (Undang-Undang RI, 2018). The law regulates revenue-collection authority, mandatory remittance to the state treasury, and oversight



and audit mechanisms as integral components of state financial governance. Accordingly, the regulatory design of PNBP can be understood as an institutional instrument to ensure that non-tax state revenue is managed in accordance with principles of good governance.

Overman & Schillemans (2022) further introduce the concept of felt accountability, referring to a condition in which public actors internally perceive an obligation to act in line with accountability norms and expectations. This concept is particularly relevant to PNBP management, as the effectiveness of regulation depends not only on the existence of formal rules, but also on the extent to which managing institutions internalize accountability principles in their decision-making and administrative practices.

Therefore, PNBP governance extends beyond procedural compliance to encompass the quality of policy and regulatory design that shapes institutional behavior. Clear, consistent, and accountable regulations function as *ex ante* mechanisms to prevent irregularities and as *ex post* foundations for public accountability through audit and oversight processes. Therefore, analyzing PNBP regulation is essential for understanding how governance and accountability principles are institutionalized within non-tax revenue policy. By situating PNBP within the framework of public governance and accountability, this study views PNBP regulation as part of the institutional architecture that determines the quality of state financial management. This perspective provides a conceptual foundation for linking PNBP regulation to the broader agenda of institutional strengthening, a central concern in the discourse on sustainable development.

### **Sustainable Development Goals (SDGs) as a Normative Policy Framework**

The SDGs under the 2030 Agenda constitute a global development framework adopted by the United Nations, integrating economic, social, and environmental dimensions into a unified vision of sustainable development. Beyond functioning as a set of development targets, the SDGs serve as a normative policy framework that provides principles, direction, and standards for the formulation and implementation of public policies at the national level (United Nations, 2015). In the realm of public policy, the SDGs emphasize that achieving sustainable development is fundamentally dependent on the quality of institutions and governance. This emphasis is most clearly articulated in SDG 16, which identifies effective, accountable, and transparent public institutions as a prerequisite for sustainable development. SDG 16 underscores that development success is determined not only by policy outputs or outcomes, but also by how policies are designed, implemented, and institutionally accounted for (United Nations, 2015).

Additionally, the SDGs emphasize the importance of domestic resource mobilization and policy coherence as essential foundations for development financing. SDG 17 emphasizes the state's role in establishing sustainable financing systems through strengthened fiscal policies, enhanced institutional capacity, and cross-sectoral policy harmonization. Within this framework, state revenue is positioned not merely as a fiscal instrument, but as a key component of the broader policy partnership architecture that supports long-term development objectives. From a public financial management perspective, the SDGs serve as a normative reference, encouraging states to ensure that fiscal policy design and revenue regulation align with the principles of good governance. Revenue policies that neglect accountability, transparency, and coherence risk undermining their contribution to sustainable development, even when they succeed in increasing revenue quantitatively. Consequently, alignment between fiscal policy and the SDGs has become a key issue in contemporary public policy discourse.

In the Indonesian context, commitment to the SDGs has been incorporated into various national development planning documents. However, such internalization is not always accompanied by a systematic analysis of the alignment between sectoral regulatory frameworks and SDG principles. Revenue regulations, including those governing PNBP, are typically



formulated with fiscal and administrative objectives in mind, while sustainable development considerations often remain implicit. This condition highlights the need for a normative analysis to assess the degree to which revenue policy design aligns with SDG principles, particularly those related to institutional strengthening and policy partnerships.

Accordingly, in this study, the SDGs are positioned as a normative framework and interpretive lens, rather than as a set of performance indicators. This approach enables the analysis of PNBP regulation to focus on aligning principles, values, and policy orientation with the global sustainable development agenda, without assessing quantitative development outcomes. The SDGs thus provide the conceptual foundation for evaluating the normative alignment of PNBP regulation with Indonesia's sustainable development commitments.

Synthesizing the public governance and accountability perspective with the normative framework of the Sustainable Development Goals, this study conceptualizes PNBP regulation as an institutional mechanism through which principles of accountability, legal certainty, and policy coherence are embedded in state revenue governance. Drawing on accountability theory, which emphasizes the role of regulatory design in structuring answerability and enforcement, and on SDG 16 and SDG 17 as normative benchmarks for institutional strengthening and domestic resource mobilization, this study formulates its research inquiry around whether and how the design of Indonesia's PNBP regulatory framework reflects these principles. Accordingly, the research questions focus on identifying the extent of normative alignment between PNBP regulations and SDG 16 and SDG 17, and on examining whether such alignment is manifested explicitly or implicitly within the regulatory architecture of non-tax state revenue.

## **METHODS**

This study employs a qualitative approach, utilizing content analysis of official state documents. This approach is selected because the research objective is to understand the implementation practices of PNBP policy, as reflected in audit findings, rather than to measure fiscal performance quantitatively. Content analysis enables the systematic and contextual interpretation of meanings, patterns, and governance issues embedded in documentary sources (Krippendorff, 2018).

The primary data source of this study is the Semester Audit Summary Reports (Ikhtisar Hasil Pemeriksaan Semester-IHPS) issued by the Audit Board of Indonesia (BPK) for the period from the second semester of 2020 through 2024 (BPK RI, 2021, 2022, 2023, 2024, 2025). The IHPS documents are selected because they provide consolidated summaries of audit findings on state financial management by ministries and agencies, including the administration of PNBP, and thus represent policy implementation practices from a public accountability perspective. In this study, IHPS reports are treated as implementation-oriented policy texts that reflect how PNBP regulations are operationalized in practice by public institutions.

The unit of analysis consists of BPK audit findings and recommendations related to PNBP management, encompassing revenue collection, remittance, utilization, internal control, and follow-up on audit recommendations. The analysis focuses on identifying governance issues that recur consistently across the observation period, as repeated findings indicate the presence of structural challenges in PNBP policy implementation. Data analysis is conducted through qualitative content analysis with deductive coding, utilizing the SDGs framework as an interpretive lens. The SDGs are positioned as a normative framework for interpreting audit findings, particularly those related to public institutional strengthening and domestic resource mobilization. Accordingly, the analysis concentrates on SDG objectives relevant to public governance and fiscal policy, without assessing quantitative development indicators.

To ensure the validity and reliability of the analysis, this study relies on publicly accessible official documents produced by an independent supreme audit institution.



Interpretations of audit findings are applied consistently across reporting periods, with emphasis placed on recurring governance patterns to minimize bias arising from isolated or incidental findings. Through this approach, the research method enables a systematic assessment of PNBP policy implementation from a governance and sustainable development perspective, in line with the principles of content analysis articulated by Krippendorff (2018).

## RESULTS AND DISCUSSION

### Content Analysis Results

This study uses the IHPS issued by the Audit Board of Indonesia (BPK) for the period from the second semester of 2020 through 2024 as its primary data source. The IHPS reports present consolidated audit results on the management of state finances by ministries and government agencies, including the administration of PNBP, and are therefore relevant for assessing PNBP policy implementation practices during the observation period. The unit of analysis consists of BPK audit findings and recommendations related to PNBP management. The analysis focuses on governance issues that recur across audit periods, as such patterns indicate structural challenges in policy implementation. The SDGs framework is employed as an interpretive lens to assess the relevance of audit findings to institutional strengthening and domestic resource mobilization.

The results indicate that PNBP implementation during the 2020-2024 period continues to face relatively persistent governance challenges. Key issues relate to compliance in PNBP collection and remittance, with the IHPS documenting delayed remittances, underpayments, and collection practices that do not fully comply with applicable regulations. These findings are observed across multiple ministries and agencies, indicating that compliance problems are cross-sectoral in nature.

Additionally, the IHPS reports highlight weaknesses in internal control systems governing PNBP management, particularly in the areas of recording, verification, and monitoring processes. Such weaknesses undermine the reliability of PNBP information and increase the risk of suboptimal revenue realization. The IHPS further highlights deficiencies in the use and administration of PNBP that are not consistently supported by effective oversight mechanisms, as well as a low rate of follow-up on audit recommendations.

Based on qualitative content analysis, the governance issues identified in the IHPS reports for 2020–2024 exhibit a clear conceptual linkage to SDG objectives relevant to public governance and fiscal policy. Issues related to compliance, internal control, and follow-up on audit recommendations are closely associated with the strengthening of effective, accountable, and transparent public institutions. Meanwhile, suboptimal PNBP collection and fragmented management across ministries and agencies are linked to challenges in domestic resource mobilization and policy coherence in development financing.

**Table 1.**

#### **The Mapping of PNBP Implementation Issues in the IHPS 2020-2024 against the SDGs**

No.	Key Implementation Issue	PNBP	Nature of Findings	Audit	Governance Implications	Relevant SDG	SDG Target
1	Compliance with PNBP collection and remittance		Recurrent across ministries/agencies	findings	Fiscal discipline and procedural certainty	SDG 16	Development of effective, accountable, and transparent public institutions
2	Suboptimal collection	PNBP	Non-compliance with applicable regulations		Domestic resource mobilization	SDG 17	Enhancing state capacity to mobilize domestic financing sources



No.	Key Implementation Issue	PNBP Nature of Findings	Audit of	Governance Implications	Relevant SDG	SDG Target
3	Weaknesses in internal control systems	Unreliable recording and monitoring		Effectiveness of public institutions	SDG 16	Strengthening institutional capacity in public financial management
4	Inconsistent oversight of PNBP utilization	Inadequate supervision		Accountability in revenue management	SDG 16	Transparent and responsible public governance
5	Recurrent PNBP audit recommendations	Insufficient follow-up		Institutional accountability	SDG 16	Improving the quality of public institutional accountability
6	Cross-ministerial/agency coordination in PNBP management	Policy fragmentation		Fiscal policy coherence	SDG 17	Enhancing coherence and integration of development policies

Source: processed by authors (2025)

The findings indicate that the implementation of PNBP policy during the 2020-2024 period continues to face structural and recurrent governance challenges, particularly with respect to compliance, internal control, and institutional accountability. Audit findings issued by the Audit Board of Indonesia suggest that the primary challenges do not stem from the absence of a regulatory framework, but rather from inconsistencies and weaknesses in the execution of PNBP policy. Using the SDGs framework as an interpretive lens, the results underscore that PNBP implementation issues are closely linked to efforts to strengthen public institutions and enhance domestic resource mobilization. Accordingly, the contribution of PNBP implementation to the sustainable development agenda is more appropriately understood through improvements in governance quality and policy accountability, rather than through the direct achievement of development indicators.

## Discussions

### Compliance Challenges and Fiscal Discipline in PNBP Implementation

The findings indicate that compliance issues in the collection and remittance of PNBP consistently emerged throughout the 2020-2024 period. The IHPS issued by the Audit Board of Indonesia, documents recurring cases of delayed remittances, underpayments, and PNBP collection practices that do not fully comply with prevailing regulations across multiple ministries and agencies (BPK RI, 2021, 2022, 2023, 2024, 2025). The persistence of these findings suggests that compliance challenges are structural and cross-sectoral, rather than incidental administrative errors.

From a regulatory perspective, compliance in PNBP collection and remittance constitutes a core obligation explicitly stipulated in Law No. 9 of 2018, which mandates that all PNBP collected by ministries and agencies be promptly and thoroughly deposited into the state treasury (Undang-Undang RI, 2018). These statutory principles are further operationalized through Government Regulation No. 58 of 2020, which regulates PNBP management procedures, and Government Regulation No. 69 of 2020, which governs tariff determination and collection mechanisms (Peraturan Pemerintah, 2020a, 2020b). The recurrent non-compliance identified in the IHPS thus reflects a gap between the formal regulatory design and institutional execution of PNBP policy.

Compliance with state revenue obligations is a fundamental prerequisite for fiscal discipline and public financial accountability. Non-compliance not only results in potential revenue losses but also weakens institutional accountability mechanisms in state financial



management. In this context, accountability is understood as a responsibility relationship that requires public institutions to justify and account for the exercise of fiscal authority to both the public and oversight bodies (Bovens, 2007; Schillemans, 2013). Recurrent compliance failures indicate limitations in institutional capacity to consistently internalize and enforce regulatory requirements within routine administrative processes (Dubnick & Frederickson, 2011).

Within the SDGs framework, particularly SDG 16, effective, accountable, and transparent public institutions are identified as prerequisites for sustainable development. Persistent non-compliance in PNBP implementation highlights a disconnect between regulatory intent and institutional practice, potentially undermining the role of state revenue in financing long-term development (United Nations, 2015). Moreover, suboptimal PNBP collection directly affects domestic resource mobilization, a key dimension of SDG 17, indicating that revenue potential is not being systematically realized despite an established regulatory framework. Accordingly, the IHPS findings underscore that strengthening fiscal discipline through improved compliance in PNBP collection and remittance is essential not only for safeguarding state revenue but also for reinforcing institutional accountability and supporting sustainable development objectives.

### **Weaknesses in Internal Control Systems and Accountability in PNBP Management**

The study reveals that weaknesses in internal control systems constitute a recurring issue in PNBP management during the 2020-2024 period. The IHPS reports consistently identify deficiencies in recording, verification, and monitoring processes, which undermine the reliability of non-tax revenue information (BPK RI, 2021, 2022, 2023, 2024, 2025). These findings suggest that internal control mechanisms have not yet been effective in safeguarding state revenue.

From a regulatory standpoint, internal control and audit mechanisms are explicitly mandated under Law No. 9 of 2018 and elaborated in Government Regulation No. 1 of 2021 on PNBP Audits, which requires ministries and agencies to ensure adequate internal controls, accurate reporting, and effective monitoring of PNBP. The persistent weaknesses documented in audit findings, therefore, point to deficiencies in the institutional implementation of these regulatory requirements rather than gaps in the legal framework itself.

Weak internal control systems have direct implications for public financial accountability. Internal controls are designed to ensure that revenue is collected, recorded, and remitted accurately and in accordance with applicable regulations. When these controls fail, the risks of misstatement, information asymmetry, and potential misuse increase, thereby weakening the ability of public institutions to account for the management of state revenue (Bovens, 2007).

The findings further suggest a disconnect between policy design and administrative practice. Although PNBP regulations clearly stipulate reporting and monitoring obligations, their effectiveness depends heavily on institutional capacity and managerial commitment within each ministry and agency. Variations in internal control quality across institutions indicate that fiscal accountability is shaped not only by formal rules, but also by organizational capabilities and internalization of control mechanisms (Dubnick & Frederickson, 2011). From an SDGs perspective, particularly SDG 16, ineffective internal control systems signal structural challenges in building accountable and transparent public institutions. Institutions lacking reliable internal controls face limitations in managing state revenue responsibly, which may ultimately reduce the contribution of fiscal policy to sustainable development (United Nations, 2015).

Thus, weaknesses in internal control systems constitute a key factor affecting the quality of accountability in PNBP. Findings from IHPS indicate that strengthening internal controls is essential not only to enhance the reliability of state revenue information but also to reinforce



institutional accountability mechanisms in public financial management. Accordingly, the quality of internal control systems represents a critical prerequisite for PNBPs' role in supporting effective public governance and sustainable development.

### **Recurrent Audit Recommendations and Institutional Accountability Challenges**

The analysis also reveals that audit recommendations related to PNBPs management persistently recur in the IHPS over the 2020-2024 period. The Audit Board of Indonesia repeatedly reports that issues previously identified, ranging from collection and recording weaknesses to inadequate oversight of PNBPs utilization, remain unresolved in subsequent audit cycles (BPK RI, 2021, 2022, 2023, 2024, 2025). This pattern indicates that follow-up mechanisms at the institutional level remain weak. Although Law No. 9 of 2018 and its implementing regulations establish clear obligations for ministries and agencies to address audit findings, recurrent recommendations suggest that accountability pressures have not been sufficiently internalized. Accountability requires not only the existence of oversight and reporting mechanisms, but also meaningful institutional responses to audit findings (Bovens, 2007).

The persistence of audit findings reflects limitations in institutional capacity and a lack of commitment to corrective action. While BPK performs its audit mandate independently and consistently, weak follow-up indicates that accountability remains formal rather than substantive. In this regard, felt accountability, the internalized sense of obligation to correct deficiencies, has not been fully realized within PNBPs-managing institutions (Overman & Schillemans, 2022; Schillemans, 2013).

From a regulatory perspective, repeated audit recommendations also signal a gap between the normative design of PNBPs regulations and their operational enforcement. When audit follow-up is not prioritized, regulatory and oversight mechanisms lose their corrective function, weakening governance effectiveness (Dubnick & Frederickson, 2011). Within the SDGs framework, particularly SDG 16, such conditions indicate structural challenges in building accountable public institutions capable of learning and improvement (United Nations, 2015).

Thus, recurring audit recommendations constitute an important indicator of weak institutional accountability in PNBPs. Findings from IHPS demonstrate that strengthening audit follow-up mechanisms is a prerequisite for effective external oversight and improvements in PNBPs governance. Accordingly, the quality of institutional accountability in responding to audit recommendations becomes a key factor in ensuring that PNBPs management supports effective public governance and the achievement of a sustainable development agenda.

### **Fragmentation in PNBPs Management and Policy Coherence in Development Financing**

Ultimately, the findings indicate that PNBPs management remains fragmented across various ministries and agencies. The IHPS reports highlight variations in collection procedures, recording practices, and oversight mechanisms, contributing to inconsistencies in non-tax revenue management (BPK RI, 2021, 2022, 2023, 2024, 2025). This fragmentation persists despite regulatory efforts to harmonize the management of PNBPs. The issuance of Government Regulation No. 44 of 2025, an omnibus regulation on PNBPs management, represents a policy response aimed at consolidating and harmonizing tariff setting, administration, and oversight across sectors. However, the audit findings suggest that regulatory consolidation has not yet been fully translated into integrated implementation at the institutional level.

Fragmented PNBPs management directly affects the state's capacity for domestic resource mobilization. Inconsistent administrative standards and weak cross-sector coordination hinder the ability to harness revenue potential systematically. This indicates that challenges in revenue mobilization stem not only from tariff design or revenue bases, but also from institutional coordination and policy coherence.



Within the SDGs framework, particularly SDG 17, policy coherence and integrated financing systems are essential for sustainable development. Fragmentation in PNBP management, therefore, reflects structural barriers to aligning fiscal policy with long-term development objectives (United Nations, 2015). Thus, the IHPS findings suggest that strengthening cross-ministerial coordination and harmonized implementation is a prerequisite for optimizing PNBP as a sustainable source of development financing. The coherence of PNBP governance thus emerges as a key determinant of the contribution of non-tax state revenue to sustainable development.

Taken together, the findings demonstrate that the core challenges in PNBP implementation, namely compliance failures, weaknesses in internal control systems, recurrent audit recommendations, and fragmented cross-sectoral management, reflect structural governance issues rather than deficiencies in the regulatory framework itself. Despite the existence of a comprehensive PNBP regulatory architecture under Law No. 9 of 2018 and its implementing regulations, including the recent omnibus reform in Government Regulation No. 44 of 2025, effective implementation remains contingent upon institutional capacity, internalized accountability, and inter-agency coordination. From a Sustainable Development Goals perspective, these governance challenges are closely aligned with SDG 16 and SDG 17, underscoring that the contribution of PNBP to sustainable development depends less on the formal presence of regulations and more on the quality of fiscal discipline, institutional accountability, and policy coherence in practice.

## **CONCLUSION**

This study examines the implementation of PNBP policy in Indonesia during the 2020-2024 period, using the IHPS issued by the Audit Board of Indonesia as the primary data source. The findings indicate that PNBP management continues to face structural and recurrent governance challenges, particularly regarding compliance in revenue collection and remittance, weaknesses in internal control systems, low levels of follow-up on audit recommendations, and fragmented management across ministries and government agencies. These findings suggest that the core problems in PNBP implementation do not stem from the absence of regulations, but rather from inconsistencies and deficiencies in policy execution at the institutional level. Fragmented management practices and weak institutional accountability mechanisms have the potential to undermine the contribution of PNBP to the strengthening of public financial governance.

Using the SDGs as an interpretive lens, this study demonstrates that the implementation challenges of PNBP are closely related to the agenda of strengthening effective, accountable, and transparent public institutions, as well as enhancing domestic resource mobilization for development financing. Accordingly, the contribution of PNBP to sustainable development is more appropriately understood in terms of the quality of governance and policy accountability, rather than solely through quantitative increases in state revenue.

This study is subject to several limitations. First, the analysis relies on IHPS documents, which provide summarized audit findings and therefore do not capture detailed examination results at the level of individual work units or ministries/agencies. Second, the study does not quantitatively assess the effectiveness of PNBP policy implementation, such as its impact on revenue growth or fiscal efficiency. Third, the use of the SDGs framework is both normative and interpretive in nature, and it is not intended to measure the empirical achievement of specific sustainable development indicators.

Future research is encouraged to expand the scope of analysis by utilizing more detailed Audit Reports (Laporan Hasil Pemeriksaan-LHP) issued by the Audit Board of Indonesia or by combining qualitative content analysis with quantitative data on PNBP revenues. Further



studies may also explore variations in the quality of PNBP implementation across sectors or ministries/agencies to identify institutional factors influencing compliance and accountability. Furthermore, future research could investigate the relationship between PNBP implementation and the achievement of specific SDG indicators in a more empirical manner, while also considering the broader context of public governance and fiscal policy.

Based on the study's findings, several policy recommendations can be proposed. The Ministry of Finance, particularly the Directorate General of Budget and the Directorate General of Treasury, should strengthen coordination and oversight mechanisms for PNBP management across ministries and agencies to reduce policy fragmentation and enhance coherence in state revenue administration. Strengthening internal control systems and standardizing administrative practices related to PNBP are crucial for enhancing the reliability of revenue information and promoting fiscal discipline. Moreover, ministries and agencies responsible for PNBP management must demonstrate a more substantial commitment to following up on audit recommendations issued by the Audit Board of Indonesia as part of their institutional accountability mechanisms. Improved audit follow-up would reinforce the role of external oversight in promoting sustainable improvements in PNBP governance.

At the same time, the Ministry of National Development Planning (Bappenas), as the coordinator of national development planning, may utilize the findings of this study to enhance the integration of non-tax state revenue policy with the sustainable development agenda, particularly in the context of domestic resource mobilization. Meanwhile, the House of Representatives of the Republic of Indonesia (DPR RI), through its legislative and oversight functions, may use the results of this study as a basis for evaluating the effectiveness of PNBP management and the consistency of fiscal policy implementation across line ministries and government agencies.

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