



JOURNAL

Analysis of the Effectiveness and Contribution of Non-Tax State Revenue (PNBP) Management at the Directorate of Environmental Dispute Resolution (PSLH) – Ministry of Environmental and Forestry (KLHK)

Audie Febriani

Email: audief.03@gmail.com

Faculty of Economics and Business, State University of Jakarta

Tresno Ekajaya, S.E., M.Ak

Faculty of Economics and Business, State University of Jakarta

Hafifah Nasution, S.E., M.S.Ak

Email: hafifah.nasution@unj.ac.id

Faculty of Economics and Business, State University of Jakarta

Abstract:

This study aims to analyze the Effectiveness and Contribution of PNBP Management at the Directorate PSLH for the period 2019-2023. In addition, this study aims to determine the supporting and inhibiting factors in the management of PNBP in the period 2019-2023, as well as strategies for optimizing PNBP management for the future. This research uses a quantitative descriptive analysis method utilizes secondary data and confirmed through interviews as data collection techniques.

The results showed that the effectiveness of PNBP at the Directorate of PSLH for the period 2019-2023 averaged 68.90% which was classified as “Less Effective” because affected by fluctuated condition. The level of contribution of Non-Tax State Revenue (PNBP) sources at the Directorate of PSLH in the period 2019-2023 on average which has a dominant contribution in the realization of PNBP is that sourced from Subdirectorate of Outside the Court (LP) of 56.32% with the “Very Good” criteria. Meanwhile, PNBP sources originating from Subdirectorate of Through the Court (MP) have an average contribution of 43.68% which means they are in the “Good” criteria. Supporting and inhibiting factors in the management of PNBP at the Directorate of PSLH for the period 2019-2023 consist of internal and external. Internal supporting factors include the performance of an active implementation unit, the competence of skilled Human Resources, and operational budget support. Externally, it is supported by mandatory compliance and cooperative business actors. Internal inhibiting factors include the lack of integration system and high workload, while externally is occurrence of Covid-19 pandemic. Suggested strategies for optimizing PNBP management in the future include the preparation of dispute resolution Standard Operating Procedure for dispute resolution, the development of an internal application system, the addition of human resources as needed, and the formation of a specific work team through a formal Decree (SK).



Keywords:

Effectiveness Ratio, Contribution Ratio, Non-Tax State Revenue, Environmental Dispute Resolution, PNBP Optimization Strategy

BACKGROUND

State Revenue is a right of the central government that contributes to an increase in net worth. In accordance with Law Number 17 of 2003 concerning State Finance, specifically Article 11 Paragraph (3), Indonesia's State Revenue includes tax revenue, non-tax state revenue (PNBP), and grants. In addition to tax revenue, PNBP also plays an important role as a revenue component that has a significant contribution to the country's economy (Gloria et al., 2023). In contrast to taxes that are mandatory, Non-Tax State Revenue is revenue based on the principle of benefits. This means that PNBP payments are made by parties who directly benefit from the services provided by the government (Sarwasusila et al., 2021).

Non-Tax State Revenue is a type of revenue whose realization tends to fluctuate from time to time (Akbar & Syafina, 2023). Based on Presidential Regulation Number 72 of 2020, the State Revenue Target in the 2020 State Budget must be adjusted lower than in 2019. This decrease is due to the low projection of tax and non-tax revenues which is influenced by weakening economic activity during the Covid-19 pandemic. Director of PNBP at the Directorate General of Budget, Rahayu Puspasari, stated that in 2020, the realization of PNBP decreased by 15.9%, from Rp409 Trillion in 2019 to Rp343.8 Trillion. However, in 2021, the realization of PNBP increased again to reach IDR 458.5 trillion. This fluctuation is influenced by movements in commodity prices such as crude oil, minerals & coal, as well as innovations in services (tempo.com, 2023).

The contribution of Non-Tax State Revenue is still considered not optimal. This is triggered by various challenges and obstacles in its management. Based on the Audit Report (LHP) of the Supreme Audit Agency of the Republic of Indonesia (BPK-RI) on several Ministries/Institutions (K/L) in 2020 and previous years, there are still various problems related to the management of Non-Tax State Revenue. Some of them include delays or non-payment of PNBP to the state treasury, levies that do not have a legal basis but are directly used, PNBP that should be collected but have not been done even though there are regulations governing it, and direct use of PNBP even though it has a legal basis. In addition, there are also PNBP levies that exceed the rates stipulated in Government Regulations and are used for operational purposes, management of PNBP receivables at Ministries/Institutions that are not in accordance with the provisions, and various other problems related to the management of Non-Tax State Revenue (Kusuma, 2021).

The Ministry of Environment and Forestry is a Ministry of the Government of Indonesia that plays a strategic role in balancing national development with environmental preservation and managing forest areas and environmental governance to support sustainable development (Ministry of Environment and Forestry, 2024). The Directorate General of Environmental and Forestry Law Enforcement directly oversees the Directorate of Environmental Dispute Resolution (PSLH) which has a dominant role in contributing to the achievement of PNBP



within the scope of Environmental and Forestry Law Enforcement. However, the management of the allocation of Non-Tax State Revenue funds from the Environmental sector still has significant gaps related to the legal basis. A number of academics and legal practitioners have urged the government to revoke the Minister of Environment Regulation (Permen LH) Number 7 of 2014 because this regulation is considered problematic and has the potential to be misused in Non-Tax State Revenue (Sudarno, 2024).

Based on initial interviews, researchers identified several problems in the management of Non-Tax State Revenue at the Directorate of Environmental Dispute Resolution. One of them is that the realization of PNBP in 2020 and 2021 was low due to the impact of Covid-19, so that the dispute resolution process had to be delayed. In addition, the execution of court decisions against companies that cause environmental damage is often hampered, for example because companies file for bankruptcy without including the obligation to pay compensation to the state. Performance appraisal systems in the public sector are designed to assist government managers in evaluating the success of a strategy through various measurement tools. The application of ratios plays an important role in describing the performance of government agencies, as well as providing a basis for improvement and increasing revenue in the future (Ulum, 2024). The results of these findings provide important indicators in assessing the effectiveness of revenue management and contribution to revenue maximization efforts throughout the year.

Based on the background that has been explained, the researcher found that there are still allegations that the management of PNBP at the Directorate of PSLH is not optimal. This, realization that does not meet the potential PNBP will be an interesting problem to study while understanding the factors that become supporters and obstacles in realizing goals effectively. Therefore, researchers are interested in conducting research with the title “Analysis of the Effectiveness and Contribution of Non-Tax State Revenue (PNBP) Management at the Directorate of Environmental Dispute Resolution (PSLH) - Ministry of Environment and Forestry (KLHK)”.

THEORETICAL FRAMEWORK

Public Sector Financial Statements

Public sector financial statements are reports prepared by government agencies or public institutions to show how an agency manages and uses public funds. This report provides information about financial condition, performance, and cash flow during a certain period which is useful for related parties to assess and make decisions (Rinaldi et al., 2024). Based on Government Regulation Number 71 of 2010 concerning Government Accounting Standards, the Financial Statements consist of several main components, namely: Budget Realization Report (LRA), Statement of Changes in Excess Budget Balance (SAL), Balance Sheet, Operational Report (LO), Cash Flow Statement, Statement of Equity, and Notes to Financial Statements (CaLK). Non-Tax State Revenue (PNBP) is one of the components of state revenue recorded in the public sector financial statements, namely in the Budget Realization Report and the Operational Report.



State Revenue and Expenditure Budget (APBN)

The State Revenue and Expenditure Budget (APBN) symbolizes the people's participation and sovereignty in the national development process. This is because its preparation is not solely the authority of the government, but also requires approval from the House of Representatives (DPR) as the people's representatives (Noviyanti & Gamaputra, 2020). The APBN itself is a document detailing the nation's revenues and expenditures for a specific period, namely one year. In Indonesia, the APBN period runs from January 1st to December 31st (Arifin, 2019). Based on Law Number 17 of 2003, state revenue is defined as the central government's right that contributes to increasing net wealth. Meanwhile, state expenditure is the central government's obligation that results in a decrease in net wealth.

Generally, the APBN's structure consists of several main components, which are as follows (Noviyanti & Gamaputra, 2020):

1. State revenue and grants
2. State expenditure
3. Primary balance
4. Surplus/Deficit
5. Budget financing

State Revenue

State revenue has a very important and strategic role in the APBN framework, because it functions as a fiscal resource for the Government, helps reduce the budget deficit, and finances state spending. In the APBN structure, state revenue is divided into domestic revenue and grant revenue, the following explanation (Effendi, 2021):

1. Domestic Revenue

According to (Effendi, 2021) Domestic revenue is state revenue derived from tax revenue and non-tax state revenue. Tax revenue consists of domestic tax revenue and international trade tax. Non-Tax State Revenue (PNBP) is revenue obtained by the government from sources other than taxes, which is used to finance state expenditures. According to the Law on the State Budget, Non-Tax State Revenue is categorized into four main groups, namely Natural Resources Revenue, Revenue from Separated State Assets, Other Non-Tax State Revenue, and Revenue from Public Service Agencies (Rusdi, 2021).

2. Grants

Based on Government Regulation Number 10 of 2011 concerning Procedures for Procuring Foreign Loans and Receiving Grants, grants are state revenues in the form of foreign exchange, rupiah, goods, services, or securities originating from within or outside the country and do not need to be returned. Grants are classified into several forms, namely cash grants whose management is through the APBN, money grants to fund certain activities, grants of goods, and grants of services.

Non-Tax State Revenue (PNBP)

Based on Law Number 9 of 2018 concerning Non-Tax State Revenue, this revenue is a form of levy imposed on individuals or business entities, where they benefit either directly or indirectly from the utilization of services, resources, or rights owned by the state. Non-Tax State Revenues are included in central government revenues that are regulated outside of tax and grant revenues, and their management follows the APBN mechanism. The application of



this levy is sectoral, adjusted to the policies set by the relevant Ministries/Institutions (K/L). In general, Non-Tax State Revenue has two main roles in state financial management, namely (Agus, 2021):

1. Budgetary function: As one of the sources of state revenue that makes a major contribution in supporting development financing through the state budget and optimizing state revenue.
2. Regulatory Function: As a strategic tool for the Government in regulating and managing state assets, including the utilization of natural resources.

The object of non-tax state revenue has several criteria, namely related to the implementation of the duties and functions of the government, the utilization of funds from the state budget, the management of state assets, and the application of laws and regulations (Agus, 2021). Non-Tax State Revenue consists of several objects, which are as follows:

1. Utilization of Natural Resources
2. Public Service
3. Separate State Management
4. Management of State Property
5. Fund management
6. Other state rights

Dispute Resolution

According to the Big Indonesian Dictionary (KBBI), resolution is defined as a process, method, or action to overcome a problem or condition. Meanwhile, a dispute according to the KBBI is defined as a conflict or disagreement that can be in the form of a quarrel, dispute, dispute, or a case brought to court. Therefore, the definition of dispute resolution is a process, method, or action taken to resolve a conflict or disagreement, whether in the form of quarrels, disputes, disputes, or cases that may be resolved through the courts.

According to Government Regulation Number 36 of 2024 concerning Types and Rates of Non-Tax State Revenue Applicable to KLHK, specifically article 1 paragraph (1), one type of Non-Tax State Revenue applicable in KLHK is environmental compensation. The rate of this type of Non-Tax State Revenue is based on the settlement of environmental disputes in the form of through a court determined based on a court decision that has permanent legal force and outside the court as outlined in the form of an agreement. Dispute resolution through the court (litigation) is a legal process that brings together the parties to a dispute in court, with the aim that each party can present arguments and defend their rights before a panel of judges (Amalia, 2021). Meanwhile, out-of-court dispute resolution (non-litigation) aims to resolve legal issues without going through a court process, which is often referred to as alternative dispute resolution, such as negotiation, mediation, conciliation, arbitration, and others (Pratama, 2023).

Effectiveness Ratio

According to the Big Indonesian Dictionary (KBBI), the word “effective” means having an impact, giving results, or functioning properly in an action, as well as coming into effect in a regulatory context. Effectiveness comes from the word “effective”, which in English is called effective, which means achieving success or something done with good results (Putra et al., 2023). According to Absor et al. (2022), the effectiveness of non-tax state revenue (PNBP) reflects the extent to which an institution is able to realize planned revenue compared to the



target or potential that has been set. To measure the effectiveness ratio of PNBP, the following is the formula for calculating the effectiveness ratio carried out by experts:

$$\text{Rasio Efektivitas} = \frac{\text{Realisasi Penerimaan}}{\text{Potensi Penerimaan}} \times 100\%$$

Sumber: Halim Tahun 2004 (dikutip dari Dewi et al., 2024)

Based on the Minister of Finance Regulation Number 155/PMK.02/2021 concerning Procedures for PNBP Management, in projecting the optimal PNBP potential that can be achieved for the planned year, the PNBP management agency uses historical data owned and considers reliable assumptions. The estimate is calculated based on the number of objects subject to PNBP and the rates applied, either in the form of fixed numbers or using certain formulas in accordance with applicable regulations.

The results of the calculation with the formula are then analyzed based on the following criteria:

TABEL 2.1 KRITERIA PENGUKURAN RASIO EFEKTIVITAS

Persentase Efektivitas	Kriteria	Perhitungan	Arti
> 100 %	Sangat Efektif	(Total realisasi PNBP / Potensi PNBP) x 100%, menunjukkan persentase > 100% yang berarti realisasi penerimaan Sangat Efektif	Pencapaian penerimaan PNBP melampaui potensi yang telah diperkirakan
90 – 100 %	Efektif	(Total realisasi PNBP / Potensi PNBP) x 100%, menunjukkan persentase 90-100% yang berarti realisasi penerimaan Efektif	Penerimaan PNBP telah sesuai atau mendekati potensi yang diperkirakan
80 – 90 %	Cukup Efektif	(Total realisasi PNBP / Potensi PNBP) x 100%, menunjukkan persentase 80-90% yang berarti realisasi penerimaan Cukup Efektif	Pencapaian penerimaan PNBP berada sedikit di bawah potensi yang diharapkan
60 – 80 %	Kurang Efektif	(Total realisasi PNBP / Potensi PNBP) x 100%, menunjukkan persentase 60-80% yang berarti realisasi penerimaan Kurang Efektif	Pencapaian PNBP yang masih cukup jauh dari potensi yang diharapkan
< 60 %	Tidak Efektif	(Total realisasi PNBP / Potensi PNBP) x 100%, menunjukkan persentase <60% yang berarti Tidak Efektif	Realisasi PNBP sangat rendah di bawah potensi yang diperkirakan

Sumber: Mahmudi Tahun 2019 (dikutip dari Absor et al., 2022)



Contribution Ratio

Based on the Big Indonesian Dictionary (KBBI), contribution is defined as a contribution given to a group or organization, and can also mean donation. The word contribution itself comes from the English language, namely contribute or contribution, which means participation, involvement, or the act of taking part in an activity. In general understanding, contribution is often defined as any form of effort made in order to achieve a certain goal. This can be in the form of something of value, such as money, goods, energy, or time (Ningrum et al., 2024). Contribution analysis is also used to calculate the amount of contribution from various types of non-tax state revenue to total non-tax state revenue (Kurnia et al., 2022). The following is the formula for calculating the PNPB contribution ratio:

$$\text{Rasio Kontribusi} = \frac{\text{Realisasi Jenis PNPB}}{\text{Realisasi Total PNPB}} \times 100\%$$

Sumber: (Kurnia et al., 2022)

The higher the resulting percentage, the greater the role of contribution to total revenue. The results of the calculation with the formula are then analyzed based on these criteria:

TABEL 2.2 KRITERIA PENGUKURAN RASIO KONTRIBUSI

Persentase Kontribusi	Kriteria	Perhitungan	Arti
0 – 10 %	Sangat Kurang	(Realisasi pendapatan PNPB / Realisasi total penerimaan PNPB) x 100%, menunjukkan persentase 0-10% yang berarti kontribusi Sangat Kurang	Kontribusi yang diberikan sangat minim dan hampir tidak memberikan pengaruh terhadap total penerimaan PNPB
11 – 20 %	Kurang	(Realisasi pendapatan PNPB / Realisasi total penerimaan PNPB) x 100%, menunjukkan persentase 11-20% yang berarti kontribusi Kurang	Kontribusi masih rendah dan belum mencapai hasil yang optimal
21 – 30 %	Sedang	(Realisasi pendapatan PNPB / Realisasi total penerimaan PNPB) x 100%, menunjukkan persentase 21-30% yang berarti kontribusi Sedang	Kontribusi berada di tingkat menengah, namun masih memiliki potensi untuk ditingkatkan
31 – 40 %	Cukup Baik	(Realisasi pendapatan PNPB / Realisasi total penerimaan PNPB) x 100%, menunjukkan persentase 31-40% yang berarti kontribusi Cukup Baik	Kontribusi yang konsisten dan mulai signifikan terhadap total penerimaan PNPB



41 – 50%	Baik	(Realisasi pendapatan PNBPNBP / Realisasi total penerimaan PNBPNBP) x 100%, menunjukkan persentase 41-50% yang berarti kontribusi Baik	Kontribusi dengan memiliki andil besar dan cukup mendominasi dalam struktur penerimaan PNBPNBP
> 50 %	Sangat Baik	(Realisasi pendapatan PNBPNBP / Realisasi total penerimaan PNBPNBP) x 100%, menunjukkan persentase >50% yang berarti Sangat Baik	Kontribusi dengan penyumbang utama dalam total penerimaan PNBPNBP

Sumber: Kepmendagri No.690.900.327 Tahun 1996 (dikutip dari Gloria et al., 2023)

Supporting and Inhibiting Factors in PNBPNBP Management

Based on the Big Indonesian Dictionary (KBBI), a factor is a condition or cause that plays a part in influencing an outcome. A supporting factor is anything that serves to uphold or strengthen something, while a inhibiting factor is something that obstructs the achievement of a goal.

a) Supporting Factors

To support the achievement of optimal PNBPNBP realization, here are the supporting factors from various Ministry/Agency (K/L) cases:

1. Utilization of Information Technology (IT) Systems: The improvement and integration of IT systems continues to be prioritized to ensure that the deposit and reconciliation of Non-Tax State Revenue (PNBPNBP) runs more optimally (Kusuma, 2021).
2. Competence and Quality of Human Resources (HR): Competence, which includes knowledge, skills, and attitude, is a key supporting factor in PNBPNBP management. The commitment of leadership to PNBPNBP management is also important to prevent recurring findings in BPK-RI audits (Kusuma, 2021).
3. Increased Compliance: A good understanding of the function and purpose of Non-Tax State Revenue (PNBPNBP) will foster an awareness of the importance of contributing to state revenue (Khairiah et al., 2025).
4. Improved Quality of Public Services: Improving the quality of services in sectors that generate PNBPNBP, including Public Service Agencies (BLU), is also a supporting factor because it can increase public satisfaction and trust, which in turn impacts the smooth flow of payments (Khairiah et al., 2025).

b) Inhibiting Factors

There are inhibiting factors in the implementation when targets or potential are not achieved. The following factors are based on various cases from Ministries/Agencies (K/L):

1. Limited Government Resources: The government does not always have the necessary resources, both human and technological, to effectively monitor and implement Non-Tax State Revenue (PNBPNBP) policies. This can reduce the optimization of state revenue (Khairiah et al., 2025).
2. Limited HR Qualifications: In a case study at the Dompu Seedling Center, some employees did not have the appropriate technical qualifications. This resulted in livestock seeds that could not be sold at a high price, which negatively impacted PNBPNBP revenue (Nilayanti, 2024).



3. Lack of HR Training and Development: A lack of career development and skill improvement will hinder the ability of human resources to optimally manage Non-Tax State Revenue (PNBP) (Nilayanti, 2024).
4. High Workload: Due to a limited number of employees, one person often has to handle more than one task. This reduces the effectiveness of PNBP supervision and monitoring, which ultimately impacts the realization of PNBP revenue (Nilayanti, 2024).
5. COVID-19 Pandemic: In a case at the DJKN Bali Nusra Regional Office, the COVID-19 pandemic was identified as the main factor in the decline of PNBP. Restrictions on economic activity meant that the target for State-Owned Asset (BMN) rental revenue was not met in 2020 and continued to decrease in subsequent years (Mahadewi & Ariana, 2023).

PNBP Optimization Strategy

In the Big Indonesian Dictionary (KBBI), strategy is defined as a way or approach in managing resources to support the implementation of certain policies. Meanwhile, optimization means an effort to achieve the most effective results from the various options available. In many countries, tax revenue is the main source of funding development. In Indonesia, non-tax revenue is also an important contributor to state revenue. However, achieving the PNBP target is often affected by various challenges, both internal and external (Kusuma, 2021). Service optimization is a crucial aspect, because it contributes directly to user satisfaction and encourages PNBP growth. Therefore, the formulation of a mature strategy by policy makers is important for the future (Zulyani et al., 2022).

1. Policy and Regulatory Reform: PNBP policy and regulatory improvements should be accompanied by optimization efforts through intensification and extensification strategies, along with legal framework refinement. This includes adjusting the types and rates of levies (Kusuma, 2021).
2. Human Resources Capacity Building: Enhancing the capacity of Human Resources (HR) is crucial for driving the optimization of products and services in every Ministry/Institution. This involves increasing the appropriate workforce, both in terms of quantity and competence (Nilayanti, 2024).
3. Modernization of PNBP Governance: The governance of Non-Tax State Revenue can be modernized through the utilization of digital technology, such as the use of the Online PNBP Information System (SIMPONI) application (Zulyani et al., 2022).
4. Increased Efficiency in State-Owned Enterprises (BUMN) Management: Improving efficiency in BUMN management is vital, given their significant contribution to state revenue through dividends and profits. By implementing more transparent and efficient management practices, BUMN can provide a more optimal contribution to state revenue (Nita & Rivani, 2025).
5. Optimizing State Asset Management (BMN): The management of State-Owned Goods (BMN) can be enhanced by optimizing asset utilization through rental mechanisms. Socialization and training for relevant work units on the importance of BMN management can strengthen contributions to PNBP (Mahadewi & Ariana, 2023).



METHOD

This research was conducted at the Directorate of Environmental Dispute Resolution - Ministry of Environment and Forestry which is located at Plaza Kuningan South Tower, H.R. Rasuna Said, South Jakarta with a zip code of 12940. The research analysis techniques applied is a quantitative descriptive by utilizing effectiveness and contribution calculations as indicators of PNBP management performance in the PSLH Directorate in the 2019-2023 period. The descriptive analysis method is a type of quantitative research that is used to explore social situations thoroughly and in depth and describe facts or characteristics of certain populations systematically and accurately (Abdullah et al., 2022).

In achieving research objectives, data will be collected from secondary data and confirmed through interviews. Secondary data was used to obtain effectiveness and contribution measurement data for Non-Tax State Revenue (PNBP) at the Directorate of PSLH, gathered from various sources, including: Annual Performance Reports on PNBP potential and realization achievements at the Directorate of PSLH; Laws and regulations governing PNBP management, particularly Government Regulation Number 12 of 2014 and Ministry of Environment Regulation Number 7 of 2014, which served as references for calculating PNBP potential and realization at the Directorate of PSLH from 2019 to 2023; and previous studies, journals, and books relevant to the research topic.

Confirmation through interview results is primary data. Primary data is information directly collected by the researcher from its original source during the research process. The research chose the type of semi-structured interview, which is a form of in-depth interview that is more flexible than structured interviews with the aim of exploring the opinions and ideas of sources openly (Sugiyono, 2020). In this study, primary data was collected through interviews conducted by the researcher with the Financial Manager and Junior Policy Analyst of the PSLH Directorate, who served as informants.

RESULT

1. Calculation Results of Non-Tax State Revenue (PNBP) at the Directorate of Environmental Dispute Resolution in 2019-2023 Using Effectiveness Ratio

Assessment with effectiveness can be different depending on the goals to be achieved. This effectiveness analysis is carried out to determine the level of effectiveness of PNBP as a source of income at the Directorate of PSLH. This process requires a comparison between the realization of revenue and the potential set. The higher the percentage of achievement, the higher the level of effectiveness in managing PNBP in the institution. Conversely, if the results of the effectiveness calculation are low, then the performance of PNBP management is less effective.

**TABEL 4.1 DATA PERTUMBUHAN POTENSI PNBP DIREKTORAT PENYELESAIAN
SENGKETA LINGKUNGAN HIDUP TAHUN 2019-2023**

Tahun	Potensi PNBP (Rp)	Pertumbuhan (%)
2019	182.755.126.485,00	-
2020	75.894.080.318,61	-58,47%
2021	50.216.168.095,52	-33,83%
2022	19.933.504.564,05	-60,30%
2023	231.973.110.114,31	1.063,73%

Sumber: Data diolah Peneliti (2025), Laporan Kinerja Direktorat PSLH Tahun 2019-2023



Based on the data in Table 4.1, the potential for Non-Tax State Revenue at the Directorate of Environmental Dispute Resolution experienced significant fluctuations during the period 2019 to 2023. In 2019, the potential PNBPN was recorded at IDR182,755,126,485.00. However, in the following year there was a drastic decrease of 58.47% so that the potential PNBPN fell to IDR 75,894,080,318.61. The downward trend continued in 2021, where the potential PNBPN decreased again by 33.83% to IDR 50,216,168,095.52. A sharper decline occurred in 2022 with a decrease of 60.30% so that the potential PNBPN was only IDR 19,933,504,564.05. However, in 2023 there was a very high surge in potential PNBPN, which reached Rp231,973,110,114.31 or grew by 1,063.73% compared to 2022.

**TABEL 4.2 DATA PERTUMBUHAN REALISASI PNBPN DIREKTORAT PENYELESAIAN
SENGKETA LINGKUNGAN HIDUP TAHUN 2019-2023**

Tahun	Realisasi PNBPN (Rp)	Pertumbuhan (%)
2019	152.445.836.059,00	-
2020	25.677.912.222,40	-83,16%
2021	16.870.000.000,00	-34,30%
2022	18.665.504.564,05	10,64%
2023	231.973.110.114,31	1.142,79%

Sumber: Data diolah Peneliti (2025), Laporan Kinerja Direktorat PSLH Tahun 2019-2023

Table 4.2 shows the development of the realization of Non-Tax State Revenue at the Directorate of PSLH for the last five years, namely the 2019-2023 period. In 2019, the realization of PNBPN reached Rp152,445,836,059.00. In 2020 there was a drastic decline of 83.16% with the realization falling to IDR 25,677,912,222.40. In 2021, the realization again decreased by 34.30% to IDR 16,870,000,000.00. However, in 2022 there was a slight increase in realization of 10.64%, amounting to IDR 18,665,504,564.05. The upward trend continued in 2023, where the realization of PNBPN jumped dramatically by 1,142.79% to Rp231,973,110,114.31.

**TABEL 4.3 HASIL PERHITUNGAN RASIO EFEKTIVITAS PNBPN TAHUN
2019-2023 PADA DIREKTORAT PENYELESAIAN SENGKETA
LINGKUNGAN HIDUP**

Tahun	Potensi PNBPN (Rp)	Realisasi PNBPN (Rp)	Efektivitas (%)	Kriteria
2019	182.755.126.485,00	152.445.836.059,00	83,42%	Cukup Efektif
2020	75.894.080.318,61	25.677.912.222,40	33,83%	Tidak Efektif
2021	50.216.168.095,52	16.870.000.000,00	33,59%	Tidak Efektif
2022	19.933.504.564,05	18.665.504.564,05	93,64%	Efektif
2023	231.973.110.114,31	231.973.110.114,31	100%	Efektif

Sumber: Data diolah Peneliti (2025), Laporan Kinerja Direktorat PSLH Tahun 2019-2023



Based on Table 4.3, presents the results of the calculation of the effectiveness ratio of Non-Tax State Revenue at the Directorate of PSLH for the period 2019 to 2023. The results show significant variations each year. In 2019, the effectiveness of PNBPN was recorded at 83.42% which was included in the moderately effective category, indicated by the percentage of criteria in the 80%-90% range. However, in 2020 and 2021 there was a significant decrease in the effectiveness of PNBPN which was classified as ineffective, with the percentage of criteria being less than 60%, namely 33.83% and 33.59% respectively. Meanwhile, in 2022 and 2023 the trend began to improve, where the effectiveness rate was 93.64% and 100% respectively with the effective category, indicated by the effectiveness criteria interval value of 90%-100%. Overall, the calculation results show fluctuations in the level of effectiveness of PNBPN at the Directorate of PSLH in the 2019-2023 period, ranging from moderately effective, ineffective, to effective.

2. Calculation Results of Non-Tax State Revenue (PNBP) at the Directorate of Environmental Dispute Resolution in 2019-2023 Using Contribution Ratio

**TABEL 4.4 HASIL PERHITUNGAN RASIO KONTRIBUSI PNBPN MELALUI
PENGADILAN DIREKTORAT PENYELESAIAN SENGKETA LINGKUNGAN HIDUP
TAHUN 2019-2023**

Tahun	Realisasi PNBPN (Rp)	Realisasi MP (Rp)	Kontribusi (%)	Kriteria
2019	152.445.836.059,00	82.252.500.000,00	53,96%	Sangat baik
2020	25.677.912.222,40	12.388.701.184,00	48,25%	Baik
2021	16.870.000.000,00	3.000.000.000,00	17,78%	Kurang
2022	18.665.504.564,05	838.230.057,00	4,49%	Sangat kurang
2023	231.973.110.114,31	217.929.849.569,00	93,95%	Sangat baik

Sumber: Data diolah Peneliti (2025), Laporan Kinerja Direktorat PSLH Tahun 2019-2023

Based on the calculation results of Table 4.4, it shows that the PNBPN contribution ratio in the Subdirectorate Through Court (MP) at the Directorate of PSLH during the 2019-2023 period experienced significant fluctuations. This is the same as the effectiveness results, because the realization of PNBPN and the realization of MP have increased and decreased. In 2019, the contribution was 53.96% with very good criteria, indicated by the percentage of contribution criteria that were more than 50%. However, in 2020 the contribution decreased to 48.25%, although it was still in the good category with a percentage of contribution criteria of 40-50%. A drastic decline occurred in 2021 with a category of less, indicated by the percentage of contribution criteria of 10%-20%, which amounted to 17.78%. The downward trend continued in 2022, amounting to 4.49% with very poor criteria, indicated by the percentage of contribution criteria of 0-10%. In 2023, the contribution again increased sharply to reach 93.95% with very good criteria.



TABEL 4.5 HASIL PERHITUNGAN RASIO KONTRIBUSI PNBP LUAR

PENGADILAN DIREKTORAT PENYELESAIAN SENGKETA LINGKUNGAN HIDUP

TAHUN 2019-2023

Tahun	Realisasi PNBP (Rp)	Realisasi LP (Rp)	Kontribusi (%)	Kriteria
2019	152.445.836.059,00	70.193.336.059,00	46,04%	Baik
2020	25.677.912.222,40	13.289.211.038,40	51,75%	Sangat baik
2021	16.870.000.000,00	13.870.000.000,00	82,22%	Sangat baik
2022	18.665.504.564,05	17.827.274.507,05	95,51%	Sangat baik
2023	231.973.110.114,31	14.043.260.545,31	6,05%	Sangat kurang

Sumber: Data diolah Peneliti (2025), Laporan Kinerja Direktorat PSLH Tahun 2019-2023

Table 4.5 shows the results of the calculation of the contribution ratio of Non-Tax State Revenue in the Outer Court Subdirectorate (LP) at the Directorate of Environmental Dispute Resolution during the 2019-2023 period. The contribution of Non-Tax State Revenue Outside the Court shows a significant variation from year to year data. In 2019, the contribution was recorded at 46.04% with good criteria, indicated by the percentage of contribution criteria in the range of 40%-50%. Then, in 2020, 2021, and 2022 there was an increase in the contribution of Non-Tax State Revenue which was classified as very good, with the percentage of contribution criteria being more than 50%, namely 51.75%, 82.22%, and 95.51% respectively. However, in 2023, the contribution decreased dramatically to 6.05% which is included in the very poor category, indicated by the percentage range of contribution criteria of 0%-10%.

3. Results of Supporting and Inhibiting Factors in the Management of Non-Tax State Revenue (PNBP) at the Directorate of PSLH in 2019-2023

In analyzing the calculation of the effectiveness and contribution of Non-Tax State Revenue at the Directorate of Environmental Protection during the 2019-2023 period, a significant level of variability was found. There are years with achievements that are considered effective and good, but on the other hand there are also periods with low levels of effectiveness and less than optimal contributions. This variation is inseparable from various factors that influence the management and achievements in the realization of PNBP. Therefore, identifying these factors is important to understand the dynamics of achieving PNBP realization more thoroughly. The factors in question include supporting and inhibiting aspects, both internally and externally. Internal supporting factors are, 1) active performance of the implementing unit; 2) Skilled human resource competence; 3) Supportive leadership commitment; 4) Operational budget support. Externally include, 1) Compliance of payers; 2) Cooperation of business actors. Internal inhibiting factors include, 1) There is no integrated system from upstream to downstream; 2) High workload. Externally, these include, 1) Lack of coordination between parties (especially the courts); 2) The impact of the co-19 pandemic.



4. Results of the Strategy for Optimizing the Management of Non-Tax State Revenue (PNBP) at the Directorate of PSLH in 2019-2023

The PNBP management optimization strategy carried out by the Directorate of PSLH is to strengthen the contribution of state revenue. This optimization does not only emphasize increasing the amount of revenue, but also ensuring monitoring in tracking agreements or dispute resolution cases. Based on the results of the evaluation of the management performance and PNBP achievements of the Directorate of PSLH in the 2019-2023 period, various strategies were formulated that became aspirations for future improvements. These include, 1) The need for the preparation and establishment of SOPs that clearly regulate the stages of dispute resolution; 2) The development of an internal application system; 3) The addition of human resources with expertise as needed; and 4) The need to form a special work team or task force formally established through a Decree (SK).

DISCUSSION

1. Analyzing the Effectiveness Level of Non-Tax State Revenue (PNBP) at the Directorate of Environmental Dispute Resolution in the Period 2019-2023

TABEL 4. 1 TINGKAT EFEKTIVITAS PNBP PADA DIREKTORAT PSLH TAHUN 2019-2023

Tahun	Efektivitas (%)	Kriteria
2019	83,42%	Cukup Efektif
2020	33,83%	Tidak Efektif
2021	33,59%	Tidak Efektif
2022	93,64%	Efektif
2023	100%	Efektif
Rerata	68,90%	Kurang Efektif

Sumber: Data diolah Peneliti (2025)

Based on table 4.16 above, shows the results of the level of effectiveness of PNBP at the Directorate of PSLH in the 2019-2023 period. Fluctuations in the effectiveness of PNBP at the Directorate of PSLH in the 2019-2023 period were influenced by several things, such as budget availability, number of case agreements, compliance of payers, and policy support.

- 1) In 2019 the level of effectiveness of PNBP at the Directorate of PSLH showed a percentage of 83.42% which was included in the moderately effective category, meaning that the achievement of PNBP was slightly below the expected potential, indicated by the percentage of criteria in the 80%-90% range. This is due to the fact that most of the dispute settlement agreements have not fully reached the settlement stage and without any policy pressure.
- 2) In 2020 and 2021 the level of effectiveness of PNBP decreased with 33.83% and 33.59% respectively, which are classified as ineffective criteria, meaning that the realization of PNBP is very low below the estimated potential, with the percentage of criteria being less than 60%. This is influenced by the potential that is determined not in accordance with the actual financial condition of the payer affected by the pandemic. And the determination of the accumulative potential, which includes the total value of the agreement formed, including those from the previous period and



those that are not yet due for payment. In addition, the Covid-19 pandemic factor limits field verification activities and the dispute resolution case process.

- 3) In 2022 and 2023 the level of effectiveness of PNBP increased significantly, where the effectiveness ratio was 93.64% and 100% respectively with the effective category meaning that PNBP revenues were in line with or close to the estimated potential, indicated by the effectiveness criteria interval value of 90%-100%. In 2022, it is supported by the recovery of field verification activities, budget stabilization, and maturing agreements. In addition, the determination of potential in 2022 uses a conservative approach in response to the very low realization performance in the previous two years (2020-2021), which only includes values that are believed to be realized in the current fiscal year. In 2023, supported by the revival of the post-pandemic recovery spirit, ease of negotiation, increased compliance, and more operational policies. In addition, there is a target setting policy (SE-1000 in 2022), from previously based on internal technical estimates, to based on official targets from the Ministry of Finance. With that, the potential is no longer just a projection but a number that must be achieved administratively.

The results of the average calculation in table 4.6 above, show that the effectiveness ratio of PNBP at the Directorate of PSLH over a five-year period in the 2019-2023 period is in the “Less Effective” criteria because the average is 68.90%, which is in the interval of assessment of effectiveness criteria 60%-80%. Although there are years with optimal achievements, fluctuations in the level of effectiveness from year to year indicate the challenge of maintaining consistency and stability in the management and collection of PNBP. This instability is an indicator that PNBP management has not yet been fully implemented in a systematic and sustainable manner. However, the trend seen in recent years shows an improvement in performance, where the Directorate of PSLH has begun to show increased effectiveness in terms of PNBP realization, along with increased compliance of payers, improved governance, and more targeted policy support.

2. Analyzing the Contribution Rate of Non-Tax State Revenue (PNBP) Sources at the Directorate of Environmental Dispute Resolution in the Period 2019-2023

**TABEL 4.7 TINGKAT KONTRIBUSI PNBP MELALUI PENGADILAN (MP)
PADA DIREKTORAT PSLH TAHUN 2019-2023**

Tahun	Kontribusi (%)	Kriteria
2019	53,96%	Sangat baik
2020	48,25%	Baik
2021	17,78%	Kurang
2022	4,49%	Sangat kurang
2023	93,95%	Sangat baik
Rerata	43,68%	Baik

Sumber: Data diolah Peneliti (2025)

Based on table 4.7 above, shows the results of the PNBP contribution rate to the Subdirectorate through the Court (MP) at the Directorate of Environmental Dispute Resolution in the 2019-2023 period. The discussion will be explained in points related to fluctuations in contributions that occurred in 2019-2023, as follows:



- 1) In 2019 and 2023, the level of PNBP contribution to the Subdirectorate Through the Court was 53.96% and 93.95% respectively with very good criteria, meaning that the contribution with the main contributor in the total PNBP revenue, indicated by the percentage of contribution criteria that are more than 50%. This is supported by most of the realization comes from old cases that have just been resolved and paid (as well as direct payment), with an intensive coordination role from PSLH and the court in encouraging companies to make payments. Which means that the realization of PNBP from the Subdirectorate of Outer Court is lower in both years.
- 2) However, in 2020 the contribution rate decreased to 48.25%, although it is still in the good category with a percentage interval of 40-50% contribution criteria, which means that the contribution has a large share and is quite dominating in the PNBP revenue structure. This shows that the realization of PNBP in the Outer Court Subdirectorate will dominate in 2020.
- 3) A fairly drastic decrease in the level of contribution occurred in 2021 of 17.78% with a category of less, meaning that the contribution is still low and has not achieved optimal results, indicated by the percentage interval of the contribution criteria of 10%-20%. The downward trend continued in 2022, which amounted to 4.49% with very poor criteria, meaning that the contribution made was very minimal and had almost no effect on total PNBP revenue, indicated by the percentage of contribution criteria of 0%-10%. This is due to the fact that in these two years there were not many realizations that were due for cases that already had court challenges. In addition, the settlement through the court process takes a long time until it reaches a permanent decision (inkracht) and also requires greater costs.

**TABEL 4.2 TINGKAT KONTRIBUSI PNBP LUAR PENGADILAN (LP) PADA
DIREKTORAT PSLH TAHUN 2019-2023**

Tahun	Kontribusi (%)	Kriteria
2019	46,04%	Baik
2020	51,75%	Sangat baik
2021	82,22%	Sangat baik
2022	95,51%	Sangat baik
2023	6,05%	Sangat kurang
Rerata	56,32	Sangat baik

Sumber: Data diolah Peneliti (2025)

In table 4.8 above, shows the results of the PNBP contribution rate to the Out of Court Subdirectorate (LP) at the Directorate of Environmental Dispute Resolution in the 2019-2023 period. Discussion related to fluctuations in contributions that occurred in 2019-2023 will be explained in points, as follows:

- 1) In 2019, the level of PNBP contribution in the Subdirectorate Outside the Court (LP) was 46.04% with good criteria, which means that the contribution has a large share and is quite dominating in the PNBP revenue structure, indicated by the percentage of contribution criteria in the 40%-50% range. This shows that the realization of PNBP in the Subdirectorate Through the Court dominated in 2019.
- 2) Then, in 2020, 2021, and 2022 there was an increase in the contribution of PNBP which was classified as very good criteria, meaning that the contribution was the



main contributor to the total PNBP revenue, with the percentage of contribution criteria being more than 50%, namely 51.75%, 82.22%, and 95.51% respectively. This was influenced by the pandemic which limited court activities and slowed down the legal process. Out-of-court dispute resolution is considered more effective, fast, flexible, and less costly than going to court but is also expertly scalable and adaptable to health protocols, such as online negotiation. These settlements allow for negotiations that take into account the company's capabilities, maintain goodwill, and allow for gradual payments so they feel lighter.

- 3) However, in 2023, the level of contribution has decreased dramatically to 6.05% which is included in the very poor category, meaning that the contribution made is very minimal and has almost no effect on total PNBP revenue, indicated by the percentage range of contribution criteria of 0%-10%. This is because in 2023, some of the PNBP realization from the MP Subdirectorate dominated with newly resolved and due. Thus, making out-of-court contributions lower due to the limited number of negotiated agreements and the number of new cases.

The average results of the contribution rate show that the contribution ratio of PNBP from sources Through the Court (MP) at the Directorate of PSLH during the five-year period in the 2019-2023 period is in the "Good" criteria because the average is 43.68%, which is in the assessment range of the contribution criteria 40%-50%. Meanwhile, the ratio of PNBP contribution from sources Outside the Court (LP) at the Directorate of PSLH during the five-year period in 2019-2023 is in the "Very Good" criteria because the average is 56.32%, which is in the assessment range of the contribution criteria of more than 50%. This shows that the contribution of PNBP from out-of-court sources has a very important and dominant role in supporting the realization of PNBP revenue at the Directorate of PSLH.

3. Supporting and Inhibiting Factors in the Management of Non-Tax State Revenue (PNBP) at the Directorate of Environmental Dispute Resolution

In the process of managing Non-Tax State Revenue (PNBP), the Directorate of Environmental Dispute Resolution runs various conditions that affect the achievement of its performance. There are a number of factors that support success, but not a few obstacles that interfere with the effectiveness of the Non-Tax State Revenue management process. The results of the calculation of the effectiveness ratio and contribution ratio which state that it is quite effective, effective, good, and very good are influenced by **supporting factors** both internally and externally:

a. Internally

- 1) Performance of an active implementation unit
An active Non-Tax Revenue officer unit journals, books, and documents processes that support accurate and orderly reporting.
- 2) Competence of Human Resources (HR) who are dexterous
The ability of Human Resources to accurately calculate and record non-tax state revenue fines or obligations.
- 3) Commitment of leaders who support
Highly committed leaders strengthen the process of management and realization of Non-Tax State Revenue.



4) Operational Budget Support

The availability of a budget makes technical activities such as field verification, case classification, and negotiation processes run effectively and on time.

b. Externally

1) Payer Compliance

Companies that adhere to payment schedules and complete obligations according to agreements will facilitate realization.

2) Cooperation of Business Actors

The attitude of data openness which is an aspect of consideration for calculation and collaborative companies in the dispute resolution process supports cooperation and implementation of obligations.

The results of the calculation of the effectiveness ratio and contribution ratio with criteria of ineffective, less, and very less are influenced by **inhibiting factors** both internally and externally:

a. Internally

1) The absence of an integrated system from upstream to downstream

The absence of a specialized structure that handles PNBP as a whole will affect reporting and management.

2) High Workload

The lack of appropriate human resources makes the work unit double job, this reduces work efficiency, slows down the administrative process, and hampers monitoring and evaluation of payments.

b. Externally

1) Lack of coordination between parties (especially the court)

There is no clear SOP in coordination between the company, the court, and the Directorate of PSLH which makes an obstacle in the reporting and realization of PNBP.

2) Impact of Covid-19 Pandemic

Activity restrictions during the pandemic hamper field verification, negotiation systems, and reduce the payment capacity of companies (mandatory payers).

4. Strategy for Optimizing the Management of Non-Tax State Revenue (PNBP) at the Directorate of Environmental Dispute Resolution for the Future

Based on the results of the evaluation analysis of PNBP management and revenue at the Directorate of PSLH using the effectiveness ratio and contribution ratio approaches in the 2019-2023 period, researchers obtained several strategies for optimizing PNBP management in the future from the results of interviews with informants at the Directorate of PSLH, as follows:

- 1) It is necessary to develop and establish a Standard Operating Procedure (SOP) that clearly regulates the stages of dispute resolution, from the verification process to the final agreement. Without a standardized SOP, the negotiation process and the implementation of agreements are still situational, thus risking inconsistency and repetition.



- 2) Development of an internal application system to ensure data security and integration. This system will facilitate recording, tracking of cases, and preparation of more accurate and efficient reports.
- 3) Strengthening the capacity of Human Resources is also crucial. The lack of staff and the current double workload reduce the effectiveness of dispute resolution. The addition of Human Resources with expertise according to technical needs is needed so that services run optimally.
- 4) It is necessary to establish a special work team or Task Force (satgas) that is formally established through a Decree (SK). This task force is not only administrative, but is equipped with a job description from upstream to downstream to ensure that the entire PNPB management process runs in good coordination. With the support of commitment from the leadership and institutional strengthening through clear SOPs, systems, Human Resources, and work structures, the effectiveness of PNPB management in the future can be further improved.

CONCLUSION

Based on the results of the analysis, the conclusions that can be drawn from this research are as follows:

1. The level of effectiveness of Non-Tax State Revenue (PNBP) at the Directorate of PSLH - Ministry of Environment and Forestry in 2019, the percentage of effectiveness ratio is 83.42% with a fairly effective category. Whereas in 2020 and 2021 there was a decrease in the level of effectiveness, respectively 33.83% and 33.59% in the ineffective category. However, in 2022 and 2023 the percentage of the effectiveness ratio increased, respectively 93.64% and 100% so that it fell into the effective category. On average in the period 2019-2023, the effectiveness ratio of PNPB was 68.90%, which means it was in the "Less Effective" category.
2. Sources of PNPB at the Directorate of PSLH - Ministry of Environment and Forestry in the period 2019-2023 on average which have a dominant contribution to the realization of PNPB are those from Subdirectorat of Outside the Court (LP) of 56.32% with the criteria "Very Good". Meanwhile, PNPB sources originating from Subdirectorate of Through the Court (MP) have an average contribution of 43.68% which means they are included in the "Good" criteria.
3. In carrying out PNPB management at the Directorate of PSLH in the period 2019-2023, there are supporting factors and inhibiting factors. Supporting factors internally are the active performance of the implementing unit, the competence of skilled human resources, the commitment of supportive leaders, and operational budget support. Externally, they include the compliance of payers and the cooperation of business actors. Internal inhibiting factors include the absence of an integrated system from upstream to downstream and high workload. Externally, these include a lack of coordination between parties (especially the courts) and the impact of the COVID-19 pandemic.
4. Based on the results of interviews from various informants, the researcher can conclude that the PNPB management strategy at the Directorate of PSLH for future optimization includes the need to prepare and establish Standard Operating Procedure that clearly regulate the stages of dispute resolution, the development of an internal application system, the addition of human resources with expertise as needed, and the need to form a special work team or task force formally formed through a Decree (SK).



BIBLIOGRAPHY

- Abdullah *et.al.* (2022). *Metodologi Penelitian Kuantitatif*. Yayasan Penerbit Muhammad Zaini.
- Absor *et.al.* (2022). Efektivitas Penerimaan Negara Bukan Pajak (PNBP) Pada Kantor Kesyahbandaran dan Otoritas Pelabuhan Kelas IV Tegal. *Jurnal Strategik Manajemen*, 10(2), 1–18.
- Agus, P. (2021). *Penerimaan Negara Bukan Pajak*. Yayasan Pendidikan Lambang Budi Bakti Alumnika (YPLBBA).
- Akbar, F., & Syafina, L. (2023). Analysis of The Achievement of Non-Tax State Revenue (PNBP) at The Main Port Office of Belawan. *Bilancia: Jurnal Ilmiah Akuntansi*, 7(1), 463–472.
- Amalia, R. (2021). Model Penyelesaian Sengketa dan Perkara Pidana in and out side court. *Maslahah*, 12(2), 1–14.
- Arifin, S. (2019). *Buku Ekonomi Materi APBN dan APBD*. Teras Kata.
- Dewi *et.al.* (2024). Analisis Efektifitas Penerimaan Negara Bukan Pajak (PNBP) di Pelabuhan Perikanan Nusantara Palabuhanratu (PPNP). *Jurnal Pendidikan Tambusai*, 8(3), 39131–39141.
- Effendi, S. (2021). *Tata Kelola Keuangan Negara*. CV Batam Publisher.
- Gloria *et.al.* (2023). Analisis Efektivitas Dan Kontribusi Penerimaan Negara Bukan Pajak Pada Unit Penyelenggara Bandar Udara Kelas III Lagaligo Bua Kab. Luwu. *Journal of Economy Business Development*, 1(2), 82–86.
- Kementerian Lingkungan Hidup dan Kehutanan. (2024). *Menteri LHK: Planologi Kehutanan dan Tata Lingkungan Sangat Penting untuk Stabilitas Nasional dan Reputasi Negara*. Diakses 29 April, 2025 melalui menlhk.go.id
- Khairiah *et.al.* (2025). Analisis Pengelolaan Negara Bukan Pajak (PNBP): Pendekatan Teoritis dan Implikasi Audit Berbasis Risiko. *Journal of Humanities Education Management Accounting and Transportation*, 2(1), 749–757.
- Kurnia *et.al.* (2022). Analisis Efektivitas dan Kontribusi Pendapatan Negara Bukan Pajak (PNBP) Pada Kantor Kejaksaan Negeri Pangkalpinang. *Jurnal Ilmiah Niaga Bisnis Elektronik*, 2(1), 25–33.
- Kusuma, R. E. J. (2021). Analisis Faktor-Faktor Yang Memengaruhi Kualitas Pengelolaan Penerimaan Negara Bukan Pajak Basis Layanan Pada Kementerian/Lembaga. *Jurnal Good Governance*, 17(2), 180-201.
- Mahadewi, I. A. G. D. F., & Ariana, I. K. A. (2023). Upaya Meningkatkan PNBP Melalui Pemanfaatan Sewa Barang Negara (BMN) Pada Kanwil DJKN Bali Nusra. *Jurdimas (Jurnal Pengabdian Kepada Masyarakat) Royal*, 6(1), 73–78.
- Nilayanti, Y. (2024). Optimalisasi penerimaan negara bukan pajak (PNBP) dari sisi sumber daya manusia. *Jurnal Ekonomi Kreatif Dan Inovatif Indonesia*, 2(2), 253–266.
- Ningrum *et.al.* (2024). Analisis Efektivitas Program Pembinaan Kemandirian dalam Penerimaan Negara Bukan Pajak (PNBP) Lapas Perempuan Kelas II A Pekanbaru. *INNOVATIVE: Journal Of Social Science Research*, 4(5), 4308–4315.
- Nita, D. M., & Rivani, E. (2025). Strategi Pemerintah Dalam Mengoptimalkan Pendapatan Negara. *Badan Keahlian DPR RI*.
- Noviyanti, & Gamaputra, G. (2020). *Administrasi Keuangan Negara*. UNESA UNIVERSITY PRESS.
- Peraturan Menteri Keuangan Nomor 155/PMK.02/2021 Tentang Tata Cara Pengelolaan PNBP (2021).
- Peraturan Pemerintah Nomor 10 Tahun 2011 Tentang Tata Cara Pengadaan Pinjaman Luar Negeri Dan Penerimaan Hibah, peraturan.bpk.go.id (2011).



- Peraturan Pemerintah Nomor 36 Tahun 2024 Tentang Jenis Dan Tarif PNBP Yang Berlaku Pada KLHK (2024).
- Peraturan Pemerintah Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintahan (2010).
- Pratama, G. A. (2023). *Buku Ajar Alternatif Penyelesaian Sengketa*. CV. Mega Press Nusantara.
- Putra *et.al.* (2023). Efektivitas Pelayanan Publik Pada Kantor Sekretariat Daerah Kabupaten Wajo. *GEMILANG: Jurnal Manajemen Dan Akuntansi*, 3(1), 132–144.
- Rinaldi *et.al.* (2024). *Sistem Akuntansi dan Pengelolaan Keuangan di Sektor Publik*. Samudra Solusi Profesional.
- Rusdi, D. R. (2021). Peranan Penerimaan Negara Bukan Pajak dalam Pendapatan dan Belanja Negara. *Jurnal Ilmu Sosial Dan Pendidikan*, 5(1), 77-85.
- Sarwasusila *et.al.* (2021). Pengaruh Efektivitas Pengelolaan PNBP Terhadap Kinerja Keuangan Di Badan Pengembangan Dan Pembinaan Bahasa Tahun 2018-2020. *Jurnal Sosial Dan Humaniora*, 6(2), 185–210.
- Sudarno, A. (2024, December 15). *Guru Besar Lingkungan dan Pakar Hukum Desak Permen LH Dicabut karena Berpotensi Jadi Bancakan PNBP*. Diakses 15 Februari, 2025 melalui liputan6.com.
- Sugiyono. (2020). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. ALFABETA.
- Tempo. (2023). *Kebijakan PNBP 2024 kepada Kualitas Layanan dan Lingkungan*. Diakses 22 Februari, 2025 melalui tempo.com.
- Ulum, I. (2024). *Audit Sektor Publik Suatu Pengantar*. PT Bumi Aksara.
- Undang-Undang Republik Indonesia Nomor 9 Tahun 2018 Tentang Penerimaan Negara Bukan Pajak, peraturan.bpk.go.id (2018).
- Zulyani *et.al.* (2022). Upaya Optimalisasi Penerimaan Negara Bukan Pajak Pada Kegiatan Bongkar Muat di KSOP Khusus Batam Tahun 2020-2021. *Jurnal Inovtek Polbeng*, 12(1), 94-99.