



DO PLANNING QUALITY AND IMPLEMENTATION CAPACITY DRIVE NON-TAX STATE REVENUE UNDER FISCAL SUPERVISION?

Diananto Krisnandono^{1,*}, Lela Nurlaela Wati¹, Rama Yuli¹

¹ Muhammadiyah University of Technology Jakarta, Jakarta, Indonesia
Corresponding author email: krisnandono@gmail.com

Article Info

Received: Dec 23, 2025

Revised: Jan 14, 2026

Accepted: Feb 22, 2026

OnlineVersion: Feb 24, 2026

Abstract

Non-tax state revenue (NTSR) strengthens Indonesia's fiscal capacity; however, research on governance mechanisms for service-based NTSR optimization, especially the Ministry of Finance's role, remains scarce. This study fills this gap by exploring fiscal supervision's moderating effect on the NTSR management-revenue optimization link. A qualitative systematic literature review (SLR) using the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework synthesizes 28 articles (2010–2025) and relevant reports. Thematic content analysis identifies patterns linking planning accuracy, service execution, governance quality, and supervisory mechanisms to revenue performance. The findings show that NTSR optimization is driven by integrated managerial functions (planning, actuating, and controlling), with realistic targets and effective service delivery boosting revenue. However, these factors alone do not ensure optimal outcomes. Fiscal supervision moderate governance by enhancing accountability, reducing information asymmetry, improving internal controls, and ensuring compliance across ministries. Effective supervision amplifies the impact of planning and execution on NTSR optimization, supporting sustainable revenue. This study uniquely conceptualizes supervision as a moderating institutional mechanism in service-based NTSR governance. It contributes to public financial management and revenue governance literature by integrating state revenue theory and managerial function perspectives into a unified model. Practically, the findings offer policy insights for adaptive, performance-oriented NTSR supervisory systems. This study is limited to service-based NTSR and qualitative synthesis; future research should use quantitative methods to test the moderating framework across broader NTSR sectors.

Keywords: Literature Review, Non-Tax State Revenue, Planning, Supervision, Systematic Revenue Optimizing.



© 2026 by the author(s)

This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

INTRODUCTION

Non-tax state revenue (NTSR) is a vital source of state revenue in Indonesia. NTSR is mainly sourced from several sectors, such as the utilization of natural resources, dividends from state-owned

enterprises, and other sectors that primarily originate from services in ministries and agencies. The utilization of the natural resources sector is the largest contributor to state revenue, contributing approximately 46% of the total NTSR annually. Dividends from the state-owned enterprises sector are the second largest contributor, accounting for approximately 15% of the total NTSR each year. Other sectors contribute approximately 39% of the total NTSR annually. The state revenue sector corresponds to the power and authority of the state. Specifically, the intended revenue comes from the sale of natural resources and wealth belonging to the state. In addition, this revenue is also derived from the granting of facilities or permits to certain community groups to conduct specific activities. Therefore, this type of revenue is scattered across various ministries, depending on the duties and functions of the ministry concerned.

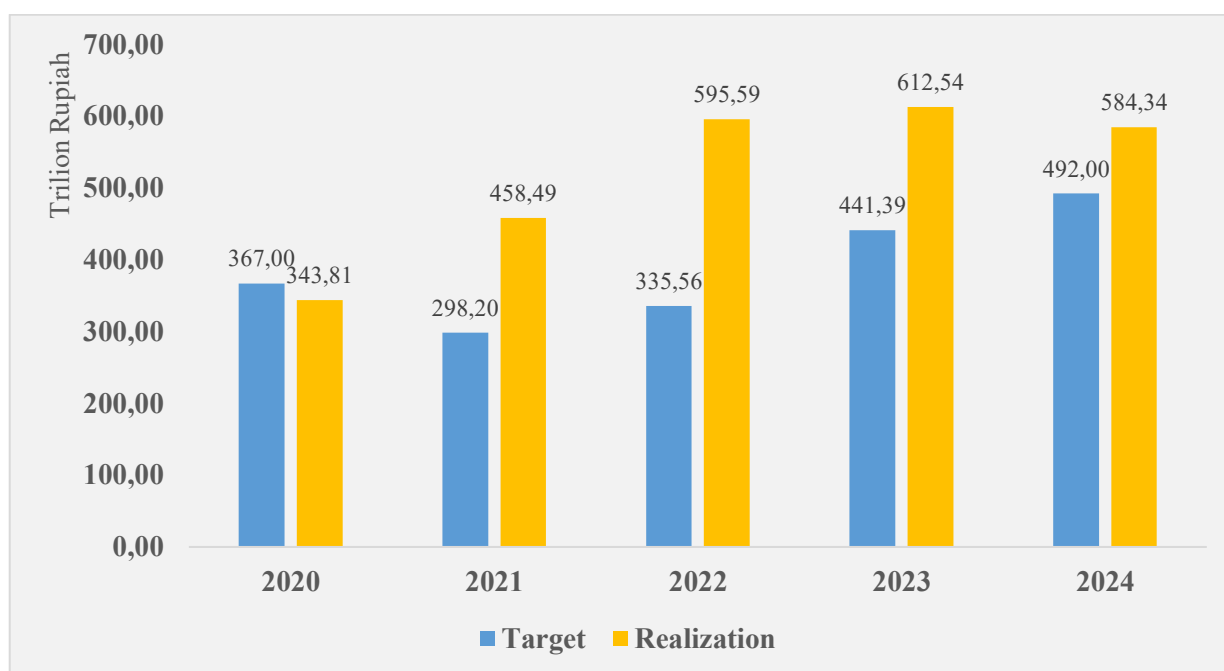


Figure 1. Indonesia's NTSR Target and Realization 2020 – 2024

However, data from the Ministry of Finance show a consistent deviation between NTSR realization and the planned targets in the Indonesian state budget (APBN) over the last five years, from 2020 to 2024. While the 2020 NTSR realization fell short of the target, the realization significantly exceeded the target from 2021 to 2024. This deviation indicates a problem with the accuracy of NTSR planning, leading to sub-optimal NTSR targets in the APBN and consequently impacting the financing budget needed to cover the state deficit. One of the reasons why the government undertakes budget financing activities is to cover the APBN deficit, where state revenue is smaller than state expenditure (Direktorat Penyusunan APBN Kementerian Keuangan, 2014). Thus, the government must establish fiscal policies to optimize state revenue, both tax revenue and NTSR. For the 2025 fiscal year, one of the Indonesian Government's 2025 Fiscal Policy to be implemented is optimizing state revenue while maintaining the quality of public services and environmental sustainability, with strategies including the implementation of NTSR supervision to enhance compliance and governance (Kementerian Keuangan RI, 2025).

The challenge of NTSR optimization is escalating owing to policy changes and external factors. With the enactment of Law No. 1 of 2025 (Amendment to the State-Owned Enterprises Law), which transfers 99% of State-Owned Enterprises' dividends from revenue in the APBN to BPI Danantara (Republik Indonesia, 2025). In addition, the decreasing trend in the price of natural resource commodities in 2025 further adds pressure on the APBN because it potentially leads to the revenue target not being achieved. These commodities include, among others, crude oil, natural gas, coal, nickel, gold, copper, and other minerals. One of the medium-term challenges facing the Indonesian economy is its dependence on commodities. Consequently, fluctuations in the prices of major commodities, particularly natural resource commodities, significantly affect the volatility of Non-Tax State Revenue (NTSR) performance (Indrawati et al., 2024). The Government must optimize NTSR from other sectors, in this case form

services sector, to compensate for this potential revenue loss. NTSR from Ministries/Agencies services is highly diverse, ranging from radio frequency spectrum usage to immigration services and driver's license issuance.

The enactment of Law No. 9 of 2018 concerning NTSR provides a new mandate to the Ministry of Finance to conduct NTSR supervision on Ministries/Agencies across the entire management cycle, from planning, execution, until accountability (Republik Indonesia, 2018). This supervision is crucial, given persistent findings by the Indonesian Supreme Audit Institution (BPK RI) regarding NTSR management issues, such as uncollected or under-collected NTSR, late or non-deposit of NTSR, collections without a legal basis, and direct use of NTSR funds (Badan Pemeriksa Keuangan RI, 2024). These findings by the BPK RI are recurrent and consistently appear, at least in the audit results of the BPK RI over the last five years. These findings indicate the continued existence of governance issues in the execution of NTSR by Ministries/Agencies that do not comply with the prevailing laws and regulations.

Optimizing state revenue in accordance with current government policy requires concrete steps. Optimization is a strategy undertaken to maximize benefits and efficiency while minimizing losses, costs, and risks (Dinarjito, 2017). Efficiency in state expenditures must be balanced with the optimization of state revenue. NTSR supervision by the Minister of Finance, as a new mandate given to the Minister of Finance as the Fiscal Manager, is one step in realizing state revenue optimization. The diversity of services provided by the Ministries/Agencies, the varying number of work units across Ministries/Agencies spread throughout Indonesia and abroad, and limited human and financial resources, further present challenges in the execution of NTSR supervision by the Ministry of Finance. To overcome the challenges mentioned above, this systematic literature review study was conducted to map the relationship between NSTR supervision by the Ministry of Finance and its impact on optimizing NTSR from the services sector in Ministries/Agencies. Existing research on NTSR from Ministries/Agencies services is limited, particularly at the national level. No comprehensive study has yet analyzed the role of NTSR supervision by the Ministry of Finance in the relationship to optimizing NTSR from the services sector in Ministries/Agencies.

Based on the researcher's knowledge, the number of studies conducting in-depth empirical examinations of NTSR remains limited. Information regarding NTSR remains relatively limited (Rusdi, 2021). Several previous studies have highlighted the importance of NTSR management in supporting revenue effectiveness (Sari, 2017; Dinarjito, 2017; Wibowo et al., 2021). However, the scope of these studies remains limited to specific institutions and does not reflect the dynamics of NTSR at the national level. In addition, operational factors, such as service volume, have also been shown to influence state revenue in prior research (Pusat Kebijakan APBN, Badan Kebijakan Fiskal, 2019; Mapunda et al., 2023). Nevertheless, in certain contexts, increases in service volume do not necessarily lead to higher NTSR realization when NTSR management is not yet optimal (Utami et al., 2021). This suggests that the conversion of service output into state revenue is influenced not only by operational performance but also by the quality of governance and management of NTSR services.

In contrast, supervision of NTSR conducted by the Ministry of Finance plays a crucial role in ensuring alignment between planning, implementation, and accountability within the NTSR management cycle. Effective supervision enhances the quality of NTSR management and the integrity of revenue data (Yamin et al., 2018; Halim et al., 2024; Januar et al., 2024). However, research that specifically examines the relationship between supervision and the effectiveness of NTSR management into NTSR realization at the national level remains limited. These conditions indicate the need for a more comprehensive study based on national-level NTSR data to better understand how NTSR management affects NTSR realization and to what extent supervision strengthens these relationships.

This research is expected to complete previous studies related to NTSR, provide new knowledge regarding NTSR from the service sector nationally, and provide a literature review of the role of NTSR supervision in the optimization of NTSR from the service sector in ministries/agencies. Theoretically, this research contributes to the development of management and state revenue theories. Practically, the findings are expected to provide evidence and input to the government for formulating policies that can optimize service-based NTSR, and the results will be used as a basis for future researchers to conduct quantitative method research that covers all sectors or objects of NTSR.

Management is a distinct process involving planning, organizing, directing, and controlling to achieve a specific objective through the utilization of human and other resources (Terry, 2022). The core functions of management include planning, organizing, actuating, and controlling. Planning involves

setting goals and determining how to achieve them; organizing is about structuring tasks and resources; actuating is the implementation and execution of the plan; and controlling is the monitoring of results to ensure that they align with the objectives. Supervision is the function of actuating or directing in this model, which involves guiding and motivating people to perform their work. For instance, management functions operate as an integrated managerial cycle in achieving organizational objectives, and the four functions constitute the essential foundation of systematic management practice (Hasnida & Azhari, 2024; Syahputra & Aslami, 2023). Organizational performance tends to weaken when the implementation of planning and controlling functions is suboptimal, underscoring the critical importance of effective execution and monitoring mechanisms (Yusuf et al., 2024). Similarly, a consistent and structured application of POAC has been shown to enhance institutional performance outcomes and organizational effectiveness (Wijayanti & Wicaksana, 2023). Furthermore, the continued relevance of Terry's classical framework in contemporary management studies is emphasized, particularly the strategic role of the controlling function in ensuring alignment between organizational goals and realized results (Hariro et al., 2024).

Based on the NTSR Law, NTSR management refers to the utilization of resources within a governance framework that encompasses planning, execution, accountability, and supervision to enhance services, accountability, and the optimization of state revenue derived from NTSR. The NTSR management cycle (planning, execution, accountability, and supervision) aligns with these management functions. NTSR supervision by the Minister of Finance is carried out through assessment, evaluation, and verification, aiming to enhance the quality of NTSR management, enhance services, and optimize state revenue derived from NTSR.

State revenue is defined as the central government's right that is recognized as an increase in assets/net worth (Direktorat Penyusunan APBN Kementerian Keuangan, 2014). During the period from 1969/1970 to 1999/2000, the main components of revenue in the APBN were domestic and development revenues. Domestic revenue was revenue that could be collected from domestic sources, consisting of oil and gas and non-oil and gas revenues. Non-oil and gas revenues consisted of tax and non-tax state revenues. Development revenue was essentially revenue originating from abroad, consisting of program and project aid. Development revenue itself was foreign loans/debt but was required and administered in the APBN as revenue. In 2001, state revenue was reclassified into state revenue and grants, which consisted of domestic and grant revenues. Domestic revenue was reclassified from the previous oil and gas and non-oil and gas revenues to tax and non-tax state revenues. Subsequently, with the issuance of the State Finance Law package, changes were made to the classification and components of state revenue. Based on Law No. 17 of 2003 concerning State Finance, state revenue consists of tax revenue, non-tax revenue, and grants. Tax levies include import duties and excise taxes (Republik Indonesia, 2003).

Based on the NTSR Law, NTSR is a levy paid by individuals or entities that receive direct or indirect benefits from services or the utilization of resources and rights obtained by the state, based on laws and regulations, which becomes central government revenue, excluding tax revenue and grants, and is managed within the state revenue and expenditure budget mechanism. NTSR includes payments made to the government that are (i) mandatory and receive reciprocity, (ii) voluntary and do not receive reciprocity, and (iii) voluntary and receive reciprocity (Gupta, 2004). NTSR is non-capital (or income) revenue, in cash or in kind (not accrual), excluding government taxes.

In principle, NTSR has two functions: budgetary and regulatory. As a budgetary function, NTSR is one of the pillars of state revenue that contributes significantly to supporting the state revenue and expenditure budget through the optimization of state revenue. Meanwhile, as a regulatory function, NTSR plays an important and strategic role in supporting government policies for controlling and managing state wealth, including the utilization of natural resources. This control and management are crucial for realizing public welfare, national independence, and sustainable and equitable national development. Generally, NTSR is calculated by multiplying the service volume or a specific calculation basis by the NTSR tariff. In the context of NTSR as one of the sources of state revenue, NTSR serves as a strategic instrument for realizing fiscal resilience and sustainability, as well as managing the responsible fields of government. The government carries out intensification and extensification activities to explore the NTSR potential to achieve NTSR optimization. NTSR optimization is carried out by considering the characteristics of each type of NTSR. Accordingly, the research questions can be formulated as follows: 1) How does NTSR management contribute to NTSR optimization?; 2) How does fiscal supervision moderate the relationship between NTSR management and NTSR optimization?

RESEARCH METHOD

This study used a systematic literature review (SLR) method, which aims to comprehensively examine previous research results and empirical phenomena related to the role of supervision in NTSR optimization. An SLR was used because it can describe a topic in depth, especially the distribution of the research reviewed from several aspects (Gaur & Saxena, 2025; Sudirman et al., 2025; Minsih et al., 2025; Albadarin et al., 2024; Nugroho et al., 2024; Pahmi et al., 2022; Zuhri et al., 2023). The topics examined in this study include NTSR, state revenue governance, management, and public services. The analysis focused on publications indexed in Scopus, ScienceDirect, Emerald Insight, and Google Scholar, as well as NTSR books and reports issued by the Ministry of Finance over the past sixteen years (2010–2025). This time frame was selected to capture recent developments in NTSR research, given that scholarly literature on NTSR remains relatively limited. The Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework was employed to guide the article selection process. PRISMA was chosen because it enables systematic screening and applies rigorous inclusion and exclusion criteria, thereby enhancing the transparency and methodological reliability of the review process.

The stages in the SLR of this research are as follows: Identification. In this step, the researchers conducted searches on several well-known journal websites (Scopus, Science Direct, and Emerald Insight) as the main databases and used Google Scholar as an additional database. The keywords used were NTSR and non-tax revenue. Based on the search results, there were 0 results from scopus.com, 0 results from sciencedirect.com, 19.775 results from emerald.com, and 25.200 results from scholar.google.com. To strengthen confidence in the articles obtained, this study also used NTSR books and reports issued by the Ministry of Finance. Screening. At this stage, the researchers screened the article titles identified in the previous step. The screening criteria were designed to eliminate duplicate records, ensure that publications fell within the 2010–2025 time frame, exclude articles not relevant to the public service sector, and retain only open-access publications. Consequently, a substantial number of articles were excluded during this phase. Based on the screening process, a total of 90 articles met the specified criteria and were retained for further assessment. Eligibility. In the subsequent eligibility stage, full-text assessments were conducted using predefined inclusion and exclusion criteria. The inclusion criteria required that articles (1) address supervision, public financial management, public sector, or internal control mechanisms; (2) examine the relationship between governance and revenue performance; and (3) demonstrate relevance to the core managerial functions of planning, implementation, and control. Conversely, studies were excluded if they (1) focused solely on taxation without reference to non-tax revenue contexts, (2) examined purely private sector issues without relevance to the public sector, or (3) were purely conceptual articles that did not substantively discuss governance or oversight mechanisms. Following the full-text eligibility assessment, 40 articles met all inclusion criteria and were retained for qualitative synthesis in this systematic literature review. Inclusion. At the inclusion stage, the researchers applied more specific inclusion criteria to ensure that the selected articles contained sufficient empirical and theoretical evidence to address the research questions concerning NTSR management, NTSR supervision, and NTSR optimization. Only studies that provided substantive discussions on governance mechanisms, oversight functions, and their relationships to revenue performance were retained. Based on this final assessment, 28 core articles were identified and included as primary sources for answering the research questions in this SLR. A summary of the number of articles during the PRISMA process is presented in Figure 2.

Identification	scopus.com (n=0) sciencedirect.com (n=0) emerald.com (n=19.775) scholar.google.com (n=25.200)	Books and reports published by Ministry of Finance (n=4)
Screening	Record after eliminate duplicate records, ensure that publications fell within the 2010–2025 time frame, exclude articles not relevant to the public service sector, and retain only open-access publications (n=90)	Record excluded (n=44.889)
Eligibility	Full-text article for eligibility (n=40)	Do not met predefined inclusion and exclusion criteria (n=50)
Inclusion	Studies included (n=28)	Articles do not contained sufficient empirical and theoretical evidence concerning NTSR management, NTSR supervision, and NTSR optimization (n=12)

Figure 2. PRISMA Results

he state utilizes all its wealth, assets, and resources to generate state revenue. Related to NTSR, as a form of state revenue in accordance with the State Finance Law and the state revenue theory, all Central Government revenue outside of taxation and grants (covering the objects of natural resource utilization, services, management of separated state wealth, management of state-owned assets, fund management, and other state rights} the Central Government, through Ministries/Agencies, utilizes all available resources and wealth to generate NTSR. This is also aligned with the function of management in utilizing all available resources to achieve objectives.

The management cycle, which includes planning, actuiting, and controlling, is also adopted in NTSR management. Based on the package of regulations in the NTSR sector, the NTSR cycle also encompasses the processes of planning, execution, accountability, supervision, and inspection of NTSR. NTSR management, or in other words, NTSR governance, has a budgetary function to optimize state revenue. Furthermore, the new mandate from the package of NTSR regulations to the Minister of Finance as the Fiscal Manager to conduct NTSR supervision on Ministries/Agencies is expected to improve the quality of NTSR planning, execution, and accountability.

The challenge of optimizing state revenue in accordance with current Government policy requires concrete steps. Efficiency in state expenditures must be balanced with the optimization of state revenue. NTSR supervision by the Minister of Finance, as a new mandate given to the Minister of Finance as the Fiscal Manager, is one step in realizing state revenue optimization. The diversity of services provided by the Ministries/Agencies, the varying number of work units across Ministries/Agencies spread throughout Indonesia and abroad, and limited human and financial resources, further present challenges in the execution of NTSR supervision by the Ministry of Finance.

RESULTS AND DISCUSSION

The synthesis of the 28 articles selected through the PRISMA process demonstrates a coherent governance-based explanation of how NTSR management contributes to revenue optimization. The findings are grouped into four interrelated thematic clusters: (1) planning and target accuracy, (2) service execution and operational performance, (3) governance, internal controls, and supervision mechanisms.

Planning and Target Accuracy

Nine of the reviewed studies emphasize that revenue planning is a primary determinant of NTSR realization. Empirical findings indicate that data-driven and performance-adjusted targets significantly increase the likelihood of achieving revenue outcomes (Sari, 2017; Wibowo et al., 2021; Utami et al., 2021; Direktorat PNBK Kementerian Keuangan, 2015). However, excessive or politically inflated targets may reduce achievement effectiveness and generate fiscal distortions (Utami et al., 2021). The APBN formulation process illustrates that revenue targets are embedded within executive–legislative negotiations, potentially introducing agency risks and budgetary bias (Direktorat Penyusunan APBN Kementerian Keuangan, 2014). Regulatory design also influences the functional role of NTSR within the budget system (Distirama et al., 2022). Strategic alignment between expenditure composition and revenue planning further affects realization performance (Wibowo et al., 2021). Optimization strategies and monitoring frameworks strengthen target credibility and compliance (Pusat Kebijakan APBN, Badan Kebijakan Fiskal, 2019; Pardede, 2025). Moreover, effective managerial practices significantly improve financial performance outcomes (Susila et al., 2021). Collectively, these studies confirm that planning accuracy forms the structural foundation of NTSR optimization.

Service Execution and Operational Performance

Eight studies focus on the execution (actuating) function, demonstrating that service volume and operational performance are direct drivers of NTSR realization. The growth in the public service sector significantly contributes to revenue performance (Mapunda et al., 2023). However, administrative complexity arising from diverse service types and tariff heterogeneity may weaken revenue conversion efficiency (Pusat Kebijakan APBN, Badan Kebijakan Fiskal, 2019). Asset governance and strategic leasing mechanisms enhance revenue generation capacity (Rifai et al., 2022; Frediyanto et al., 2025), while administrative control systems improve collection accuracy (Adhitama & Joshua, 2023). Digital transformation and e-government implementation strengthen transparency and operational efficiency in NTSR administration (Pramugar & Sinaga, 2021; Junying & Haoyue, 2024). Furthermore, leadership quality and accountability frameworks influence the long-term sustainability of revenue management. Certain services are deliberately assigned zero tariffs to preserve public welfare objectives, reinforcing the need to balance revenue optimization with equity considerations (Wibowo & Murwaningsari, 2024). These findings indicate that operational expansion contributes to revenue optimization only when supported by sound governance and administrative discipline.

Governance, Internal Control, and Supervision Mechanisms

Eleven empirical studies identify governance quality, internal control systems, and supervision intensity as critical determinants of revenue optimization. Internal control mechanisms significantly improve reporting integrity and receivable management quality (Wibowo et al., 2025; Kusuma, 2021; Elis et al., 2025). The use of information technology and structured sanctions enhances management quality and compliance levels (Januar et al., 2024). Supervision and audit practices have been shown to directly influence revenue performance (Basrowi, 2020; *Olumoh & Mubaraq, 2025*). Accountability and transparency mechanisms positively affect budget performance and financial outcomes (Suharyono, 2019). Governance reform initiatives further demonstrate that institutional effectiveness is closely tied to oversight capacity (Yamin et al., 2018).

Behavioral distortions in budget implementation can arise from weak monitoring systems (Halim et al., 2024), whereas good corporate governance mechanisms strengthen the relationship between revenue performance and broader economic outcomes (Lubis, 2023). Supervision at the regional level also increases compliance and revenue realization (Yasin et al., 2024). Monitoring systems improve institutional compliance and optimize NTSR outcomes (Pardede, 2025). Supervisory findings serve as feedback mechanisms for refining regulatory frameworks and governance standards (Direktorat PNBK Kementerian Keuangan, 2020). Importantly, multiple studies explicitly demonstrate that supervision functions as a moderating mechanism that strengthens the relationship between management practices and revenue realization (Januar et al., 2024; *Wibowo & Murwaningsari, 2024*); Basrowi, 2020). Given the diversity of services, tariff variations, and geographically dispersed work units, effective oversight becomes structurally indispensable (Pusat Kebijakan APBN, Badan Kebijakan Fiskal, 2019).

A structured summary of the reviewed articles is provided in Table 1.

Table 1. Articles Sythesis Results

No	Article (Authors, Year)	Main Variable	Key Findings
1	The Influence of the Use of Information Technology, Supervision and Audit, Use of PNBP Funds, and Implementation of Sanctions on the Quality of Management of Non-Tax State Revenue in Ministry/State Agencie (Januar et al., 2024)	Information and Technology Utilization, Supervision, Sanctions, NTSR Management Quality	Supervision and information and technology utilization significantly improve the quality of NTSR management and strengthen compliance.
2	Analysis of Financial Indicators of Non-Tax State Revenue (NTSR) on the Financial Performance of Government Agencies (Sari, 2017)	Financial Ratios, NTSR Performance	Effectiveness ratios significantly influence financial performance and the realization of stability.
3	Factors Influencing Non-Tax Revenue Sustainability in Indonesian Government Institutions: The Mediating Role of Accountability (Wibowo & Murwaningsari, 2024)	Leadership, Internal Control, Sustainability	Internal controls and leadership enhance accountability and long-term revenue sustainability.
4	Analysis of Factors Influencing the Realization Achievement of Non-Tax State Revenue at Karel Sadsuitubun Airport, Langgur (Utami et al., 2021)	Target, Deposit, Volume, Realization	Revenue targets and service volumes significantly affect PNBP realization outcomes.
5	The Effect of NTSR Management Effectiveness on Financial Performance at the Agency for Language Development and Cultivation, 2018–2020 (Susila et al., 2021)	Management Effectiveness, Financial Performance	Effective managerial practices increase financial performance and revenue optimization.
6	Analysis of Factors Affecting the Quality of Service-Based Non-Tax State Revenue Management in Ministries/Agencies (Kusuma, 2021)	Human Resources Competency, Information and Technology, Tariff Setting, Reporting Quality	Human resource competency improves financial reporting quality and accountability
7	The Effect of Central Government Expenditure on Non-Tax State Revenue in Ministries/Agencies for the 2012–2017 Period (Wibowo et al., 2021)	Government Expenditure, NTSR Realization	The spending composition influences the effectiveness of PNBP realization.
8	The Budgetary and Regulatory Functions of Non-Tax State Revenue in Indonesia (Distirama et al., 2022)	Regulatory Design, Budgetary Function	Regulatory frameworks significantly affect revenue performance and institutional roles.
9	Does Service Sector Growth Influence Tax Revenue in Tanzania? (Mapunda et al., 2023)	Service Growth, Revenue Performance	Expansion of service sectors positively impacts revenue generation.
10	The Management of Non-Tax Revenue: An Evaluative Review (Yamin et al., 2018)	Governance Reform, NTSR Effectiveness	Governance reform enhances revenue management and reduces institutional obstacles.
11	Why are the Other Non-Tax State Revenue Budget Variances in Ministries and Agencies in Indonesia Large? Dysfunction in the Public Sector? (Halim et al., 2024)	Budget Variance, Behavioral Factors	Weak monitoring contributes to dysfunctional behavior and fiscal inefficiency.

No	Article (Authors, Year)	Main Variable	Key Findings
12	Analysis of Non-Tax State Revenue Realization at the Public Service Agency of Politeknik Keuangan Negara STAN (Adhitama & Joshua, 2023)	Administrative Control, Revenue Realization	Strong administrative systems improve collection accuracy and realization rates.
13	Increasing Non-Tax State Revenue through the Management of State-Owned Assets at the Ministry of Defense (Rifai et al., 2022)	Asset Management, Revenue	Effective asset governance increases revenue contribution.
14	E-Government in Optimizing Non-Tax Revenue of The Mining Sector in Indonesia (Pramugar & Sinaga, 2021)	Digitalization, NTSR Optimization	E-government implementation increases transparency and revenue efficiency.
15	Optimization of Tax Collection Supervision in Increasing Local Original Revenue (PAD) by Gorontalo City Finance Agency (Yasin et al., 2024)	Tax Supervision, Revenue Compliance	Supervision significantly improves compliance and local revenue realization.
16	Analysis of Strengthening Government Non-Tax Revenue Management by Fiscal Departments under New Circumstances (Junying & Haoyue, 2024)	Digital Reform, Transparency	Transparency reforms improve revenue management efficiency.
17	The Effect of Tax Supervision and Tax Collection on Obedience to Pay Taxes and Tax Revenue (Basrowi, 2020)	Supervision, Collection, Revenue	Supervision positively affects revenue performance and compliance.
18	The Effect of Accountability, Transparency, and Supervision on Budget Performance by Using the Concept of Value For Money in Regional Business Enterprises (BUMD) of Riau Province (Suharyono, 2019)	Accountability, Transparency, Budget Performance	Governance quality enhances budget and revenue performance.
19	Internal Control and Financial Accountability in Non-Tax Forest Revenue Management: a Qualitative Study (Elis et al., 2025)	Internal Control, Revenue Accountability	Internal controls strengthen accountability and improve NTR realization.
20	Indonesian Economic Growth Through Tax and Non-Tax Revenue Mediated by Good Corporate Governance (Lubis, 2023)	Tax, NTSR, Good Corporate Governance, Economic Growth	Governance moderates the relationship between revenue and economic growth.
21	Optimization of Non-Tax Revenue Through Monitoring and Supervision of Telecommunication Equipment and Devices (Pardede, 2025)	Monitoring, NTSR Optimization	Monitoring mechanisms improve compliance and revenue effectiveness.
22	Optimization of Non-Tax State Revenue in the Water Lease Section in The Marine Sector of Istitution X Office (Frediyanto et al., 2025)	Leasing Strategy. Revenue	Strategic leasing increases revenue performance.
23	Tax Audit Management, Tax Control Mechanisms, and the Performance of State Internal Revenue Services in South-West, Nigeria (Olumoh & Mubaraq, 2025)	Audit Management, Revenue Performance	Audit systems strengthen compliance and financial performance.

No	Article (Authors, Year)	Main Variable	Key Findings
24	Revisiting Leadership in Public Finance: Evidence on Non-Tax Revenue Receivables Management Quality in Indonesia (Wibowo et al., 2025)	Internal Control. Receivable Management	Strong internal controls improve receivable quality and revenue governance.
25	Formulation of a Strategy for Optimizing Non-Tax State Revenue at the Ministry of Communication and Informatics (Pusat Kebijakan APBN, Badan Kebijakan Fiskal, 2019)	Strategy, Target, Service Volume, Revenue Realization	Optimization strategies and realistic target-setting improve revenue realization performance.
26	Non-Tax State Revenue: An Introduction (Direktorat PNBK Kementerian Keuangan, 2020)	Supervision Findings. Governance Improvement	Supervisory findings function as feedback mechanisms for regulatory refinement.
27	The Golden Ink of NTSR in the State Budget (Direktorat PNBK Kementerian Keuangan, 2015)	Target Accuracy. Revenue Performance	Capacity-based target setting increases the realization probability.
28	The Structure of Indonesia's State Budget (Direktorat Penyusunan APBN Kementerian Keuangan, 2014)	Budget Formulation, Revenue Target	Political negotiation in budget formulation affects revenue credibility.

NTSR management contributes to NTSR optimization through three interrelated managerial dimensions: planning accuracy, operational execution, and governance quality. First, at the planning stage, realistic, capacity-based, and data-driven target setting increases the probability of achieving revenue realization. Studies consistently show that accurate revenue forecasting and strategic alignment between targets and institutional capacity reduce fiscal distortion and improve realization performance. Conversely, politically inflated or unrealistic targets weaken optimization outcomes and create inefficiencies. Second, at the execution stage, service volume and operational management directly influence revenue realization. Increased service delivery expands the revenue base, whereas effective asset management, leasing strategies, and administrative controls improve collection efficiency. However, operational expansion alone does not guarantee optimization; it must be supported by structured governance and administrative discipline. Third, at the governance level, internal control systems, accountability mechanisms, digitalization, and reporting quality significantly strengthen revenue integrity and sustainability. Effective management reduces leakage risks, enhances receivable management, and improves institutional performance. Thus, NTSR optimization is not merely a function of increasing revenue volume but the outcome of integrated managerial functions (planning, service execution, and governance systems) working coherently to translate administrative capacity into realized revenue.

Fiscal supervision moderates the relationship between NTSR management and NTSR optimization by strengthening accountability, reducing agency problems, and aligning managerial behavior with fiscal objectives. Revenue managers may face incentive misalignment relative to national fiscal goals. Supervision functions as a monitoring mechanism that reduces information asymmetry and behavioral distortions. Empirical evidence demonstrates that supervision enhances management quality, compliance, and revenue realization. Specifically, supervision strengthens the target and realization relationship. Supervision ensures that targets are realistic, verified, and periodically evaluated. Monitoring improves alignment between planning and realization, reducing over-optimistic projections. Supervision also strengthens the volume and realization relationships. Supervision enhances control over service tariffs, billing systems, and receivable management, ensuring that increased service output translates into effective revenue collection. Audits, compliance assessments, and regulatory enforcement improve transparency and reporting reliability. Supervisory feedback mechanisms also refine institutional standards and policy frameworks.

Importantly, the literature indicates that supervision does not directly generate revenue; rather, it amplifies the effectiveness of management practices. In statistical terms, supervision acts as a moderating variable that increases the strength and stability of the relationship between NTSR management and optimization outcomes. Therefore, NTSR optimization is highest when effective management practices

are combined with structured and proportional fiscal supervision. Weak supervision weakens the planning–realization link, whereas effective supervision enhances accountability, compliance, and sustainable revenue performance.

Based on the synthesis of the 28 core articles included in this SLR, a coherent conceptual research model was developed. The findings indicate that NTSR optimization is fundamentally influenced by the quality of NTSR management, which encompasses the managerial functions of planning (target setting), implementation (service delivery and operational execution), and control (monitoring and internal governance mechanisms). The literature consistently demonstrates that well-calibrated NTSR management positively contributes to revenue realization. However, the synthesis further reveals that managerial quality alone does not guarantee optimal revenue performance. Instead, supervision mechanisms play a critical moderating role. Effective supervision reduces information asymmetry, strengthens accountability, enhances data integrity, and aligns institutional behavior with fiscal objectives. Consequently, the proposed conceptual model positions supervision as a moderating governance mechanism that strengthens the relationship between NTSR management practices and revenue optimization outcomes at the national level.

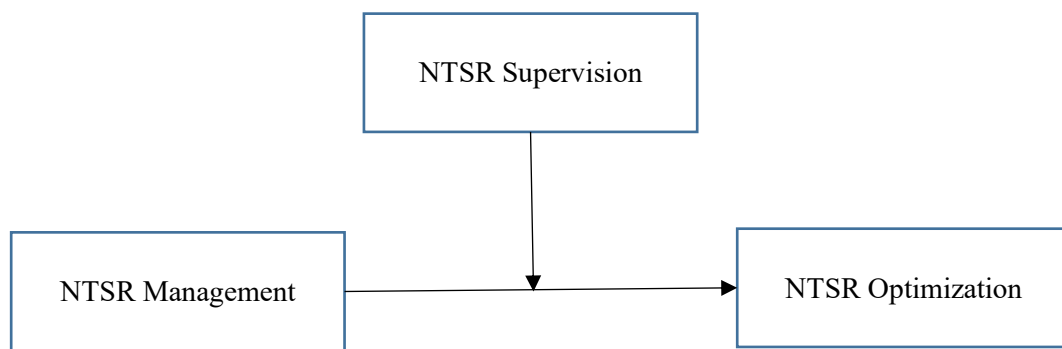


Figure 3. Conceptual Model

CONCLUSION

This study demonstrates that NTSR optimization is fundamentally driven by an integrated governance framework that combines planning accuracy, operational performance, and structured supervision. The synthesis of 28 empirical studies shows that effective NTSR management contributes to revenue realization through three interrelated dimensions. First, realistic, data-driven, and capacity-adjusted target setting strengthens the credibility of revenue planning and increases the probability of achieving realization outcomes. Second, service execution (reflected in service volume, asset utilization, leasing strategies, administrative controls, and digital systems) directly affects revenue performance, although operational expansion alone is insufficient to guarantee optimization. Third, governance quality, including internal control mechanisms, accountability systems, and reporting integrity, reduces revenue leakage risks and enhances sustainability. Within this integrated framework, fiscal supervision plays a reinforcing and stabilizing role. Supervision does not directly generate revenue; rather, it strengthens the relationship between NTSR management practices and revenue outcomes by enhancing compliance, ensuring target credibility, improving receivable management, and supporting administrative discipline. When planning accuracy and service execution are combined with proportional and structured supervision, revenue optimization becomes more consistent and sustainable. Conversely, weak supervision may weaken the translation of managerial capacity into realized revenue.

Theoretically, this study contributes to the public financial management literature by positioning supervision as an institutional mechanism that moderates service-based NTSR governance. It advances a structured conceptual model that links target setting, service volume, supervision, and revenue realization within a coherent explanatory framework. By integrating findings from 28 empirical studies, this research provides a comprehensive governance-based explanation of how non-tax revenue systems can be optimized beyond mere revenue expansion strategies. Practically, the findings suggest that policymakers should prioritize realistic and performance-based revenue planning, strengthen administrative and digital governance systems, and design risk-based supervisory mechanisms that function as constructive supervision rather than purely compliance-oriented monitoring. Enhancing cross-ministerial coordination, standardized reporting systems, and integrated digital supervision platforms is essential to

ensure accountability and sustainability in NTSR management across diverse service sectors and decentralized work units. This study has several limitations. First, it focuses exclusively on service-based NTSR and does not cover other non-tax revenue sources, such as natural resource royalties or investments in state-owned enterprises returns. Second, the research employs a systematic literature review methodology, which limits the ability to empirically test causal relationships and quantify the magnitude of moderation effects. Third, variations in institutional contexts across ministries and agencies may not be fully captured within the synthesized framework. Future research should employ quantitative approaches, such as panel data regression or structural equation modeling, to empirically test the moderating effect of fiscal supervision across broader NTSR sectors. Additionally, future investigations may explore the optimal intensity of supervision to ensure that supervision enhances performance without creating excessive administrative rigidity. Overall, this study affirms that sustainable NTSR optimization is not achieved through revenue expansion alone, but through the dynamic interaction between accurate planning, effective service execution, and structured fiscal supervision within an integrated governance system.

ACKNOWLEDGMENTS

The authors would like to express sincere gratitude to the campus, for the invaluable support and resources provided throughout this research.

AUTHOR CONTRIBUTIONS

Conceptualization and methodology, Krisnandono, Wati, and Yuli; software, Krisnandono; Validation, Wati and Yuli; Formal Analysis, Krisnandono, Wati, and Yuli; Investigation, Krisnandono; Resources, Krisnandono; Data Curation, Krisnandono, Wati, and Yuli; Writing – Original Draft Preparation, Krisnandono; Writing – Review & Editing, Krisnandono, Wati, and Yuli; Visualization, Krisnandono; Supervision, Wati and Yuli.

CONFLICTS OF INTEREST

The author(s) declare no conflict of interest.

USE OF ARTIFICIAL INTELLIGENCE (AI)-ASSISTED TECHNOLOGY

The authors declare that no artificial intelligence (AI) tools were used in the generation, analysis, or writing of this manuscript. All aspects of the research, including data collection, interpretation, and manuscript preparation, were carried out entirely by the authors without the assistance of AI-based technologies.

REFERENCES

- Adhitama, S., & Joshua, S. (2023). Analisis realisasi penerimaan negara bukan pajak badan layanan umum politeknik keuangan negara STAN [Analysis of the realization of non-tax state revenues of the public service agency of the State Finance Polytechnic STAN]. *Ekuitas (Jurnal Ekonomi Dan Keuangan)*, 7(2), 233–253. <https://doi.org/10.24034/j25485024.y2023.v7.i2.5368>.
- Albadarin, Y., Saqr, M., Pope, N., & Tukiainen, M. (2024). A systematic literature review of empirical research on ChatGPT in education. *Discover Education*, 3(1). <https://doi.org/10.1007/s44217-024-00138-2>.
- Badan Pemeriksa Keuangan RI. (2024). *Laporan Hasil Pemeriksaan BPK RI: Sistem Pengendalian Intern dan Kepatuhan Terhadap Ketentuan Peraturan Perundang-undangan Pemerintah Pusat Tahun 2023*. https://www.bpk.go.id/laporan_hasil_pemeriksaan#.
- Basrowi, B. (2020). The effect of tax supervision and tax collection on obedience to pay taxes and tax revenue. *Indonesian Journal of Accounting and Governance*, 3(1), 101–140. <https://doi.org/10.36766/ijag.v3i1.37>.
- Dinarjito, A. (2017). Optimalisasi penerimaan negara bukan pajak pada lembaga penyiaran publik televisi republik Indonesia (LPP TVRI) [Optimization of non-tax state revenue at the Republic of Indonesia Public Television Broadcasting Institution (LPP TVRI)]. *Jurnal PKN STAN*, 107–122. <https://doi.org/10.35837/subs.v1i1.211>.
- Direktorat Penyusunan APBN Kementerian Keuangan. (2014). *Postur APBN Indonesia*. https://drive.google.com/file/d/1v6bXmcV_oHa23n5OUE0izPdEoietOa0b/view?usp=sharing.
- Direktorat PNBK Kementerian Keuangan. (2015). *Tinta Emas PNBK dalam Anggaran Pendapatan dan*

- Belanja Negara*. https://drive.google.com/file/d/1T_nWWd-SaPuNjZHMBIfvd6J-BoBkOjJ3/view?usp=sharing.
- Direktorat PNPB Kementerian Keuangan. (2020). *Penerimaan Negara Bukan Pajak, Sebuah Pengantar*. <https://drive.google.com/file/d/1a4xBZ-CHFyfSsnuL4we7NsHBe2zFg5w/view?usp=sharing>.
- Distirama, T., Sinaulan, R. L., & Ismail. (2022). Fungsi Budgetary dan Regulatory Penerimaan Negara Bukan Pajak di Indoensia. *Syntax Idea*, 4(6). <https://doi.org/10.46799/syntax-idea.v4i6.1897>.
- Elis, O., Aisyah, N., Martani, D., & Author, C. (2025). Internal Control and Financial Accountability in Non-Tax Forest Revenue Management: a Qualitative Study. *Balance: Jurnal Akuntansi Dan Bisnis*, 10(1), 82–92. <https://doi.org/10.32502/balance.v10i1.601>.
- Frediyanto, J., Priono, H., & Budiwitjaksono, G. S. (2025). Optimization of Non-Tax State Revenue in the Water Lease Section in The Marine Sector of Istitution X Office. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, 8(3). <https://doi.org/10.31538/ijse.v8i3.8242>.
- Gaur, P., & Saxena, A. (2025). Systematic Literature Review and Bibliometric Analysis on Adoption of Digital Payments. *Jurnal Ilmiah Ilmu Terapan Universitas Jambi*, 9(2), 737–764. <https://doi.org/10.22437/JIITUJ.V9I2.40667>.
- Gupta, A. Das. (2004). *Non-Tax Revenues in Indian States: Principles and Case Studies*. 1–62. https://www.academia.edu/8496509/Non_Tax_Revenues_in_Indian_States_Principles_and_Case_Studies.
- Halim, A., Sari, P. D., & Sofyani, H. (2024). Why are the Other Non-Tax State Revenue Budget Variances in Ministries and Agencies in Indonesia Large? Any Dysfunctional Behaviour? *The Indonesian Journal of Accounting Research*, 27(01). <https://doi.org/10.33312/ijar.731>.
- Hariro, A. Z. Z., Purba, H. M., Ulkhaira, N., Harahap, N. R., Ramadhani, T., & Aswaruddin. (2024). Teori-Teori Manajemen dan Prinsip-Prinsip Dasarnya. *Jurnal Mudabbir*, 4. <https://jurnal.permapendis-sumut.org/index.php/mudabbir/article/view/576/461>.
- Hasnida, & Azhari, H. (2024). Fungsi Manajemen George Robert Terry Dalam Pandangan Islam. *Al Ashriyah*, 10. <https://alashriyyah.stai-nuruliman.ac.id/index.php/alashriyyah/article/view/207/140>.
- Indrawati, S. M., Satriawan, E., & Abdurohman. (2024). Indonesia's Fiscal Policy in the Aftermath of the Pandemic. *Bulletin of Indonesian Economic Studies*, 60(1), 1–33. <https://doi.org/10.1080/00074918.2024.2335967>.
- Januar, I. K., Sueb, M., & Mulyani, S. (2024). The Influence of the Use of Information Technology, Supervision and Audit, Use of PNPB Funds, and Implementation of Sanctions on the Quality of Management of Non-Tax State Revenue in Ministry/State Agency. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 7(1), 268–290. <https://bircu-journal.com/index.php/birci/article/view/7866>.
- Junying, L., & Haoyue, L. (2024). Analysis of Strengthening Government Non-Tax Revenue Management by Fiscal Departments under New Circumstances. *International Journal of Social Sciences in Universities*, 7(4), 73. <http://www.acadpubl.com>.
- Kementerian Keuangan RI. (2025). *Kerangka Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Pemerintah Tahun 2025*. https://fiskal.kemenkeu.go.id/files/kemppkf/file/1716178459_final_kem_ppkf_2025_versi_public.pdf.
- Kusuma, R. E. J. (2021). Analisis faktor-faktor yang memengaruhi kualitas pengelolaan penerimaan negara bukan pajak basis layanan pada kementerian/lembaga [Analysis of factors influencing the quality of management of service-based non-tax state revenues in ministries/institutions]. *Jurnal Good Governance*, 17(2), 179–201. <https://doi.org/10.32834/gg.v17i2.344>.
- Lubis, J. M. (2023). Indonesian Economic Growth Through Tax and Non-Tax Revenue Mediated by Good Corporate Governance. *International Journal of Commerce and Management Research*. <http://repository.uki.ac.id/12219/1/Indonesianeconomicgrowththroughtaxandnontaxrevenue mediatedbygoodcorporate.pdf>.
- Mapunda, M., Kira, A. R., & Ngomuo, S. (2023). Does Service Sector Growth Influence Tax Revenue in Tanzania? *Cogent Business and Management*, 10(3). <https://doi.org/10.1080/23311975.2023.2259615>.
- Minsih, Mujahid, I., Mukminin, A., & Helzi. (2025). The integration of culture literacy in strengthening the profile of pancasila students in science learning for elementary schools. *Jurnal Ilmiah Ilmu Terapan Universitas Jambi*, 9(2), 609–618. <https://doi.org/10.22437/jiituj.v9i2.41764>.

- Nugroho, N. E., Irianto, J., & Suryanto, S. (2024). A systematic review of Indonesian higher education students' and graduates' work readiness. *Jurnal Ilmiah Ilmu Terapan Universitas Jambi*, 8(1), 350–363. <https://doi.org/10.22437/jiituj.v8i1.33073>.
- Olumoh, Y. A., & Mubaraq, S. (2025). Tax audit management, tax control mechanisms, and the performance of state internal revenue services in South-West, Nigeria. *FUDMA Journal of Accounting and Finance Research [FUJAFR]*, 3(3), 1–20. <https://doi.org/10.33003/fujafir-2025.v3i3.189.1-20>.
- Pahmi, S., Juandi, D., & Sugiarni, R. (2022). The effect of STEAM in mathematics learning on 21st century skills: A systematic literature reviews. *PRISMA*, 11(1), 93. <https://doi.org/10.35194/jp.v11i1.2039>.
- Pardede, M. (2025). Optimization of non-tax revenue through monitoring and supervision of telecommunication equipment and devices. *West Science Interdisciplinary Studies*, 03(01), 48–54. <https://doi.org/10.58812/wsis.v3i01.1623>.
- Pramugar, R. N., & Sinaga, R. Y. (2021). E-Government in optimizing non-tax revenue of the mining sector in Indonesia. *Jaf (Journal of Accounting and Finance)*, 5(1), 36–44. <https://doi.org/10.25124/jaf.v5i1.3743>.
- Pusat Kebijakan APBN, Badan Kebijakan Fiskal, K. K. R. (2019). *Perumusan Strategi Optimalisasi PNBP Kementerian Komunikasi dan Informatika*. <https://fiskal.kemenkeu.go.id/kajian/2020/04/02/072010695972755-optimalisasi-pnbp-pelayanan-pada-kementerian-komunikasi-dan-informatika>.
- Republik Indonesia. (2003). *Undang-Undang Republik Indonesia Nomor 17 Tahun 2003 tentang Keuangan Negara*. <https://jdih.kemenkeu.go.id/dok/uu-17-tahun-2003>.
- Republik Indonesia. (2018). *Undang-Undang Republik Indonesia Nomor 9 Tahun 2018 tentang Penerimaan Negara Bukan Pajak*. <https://jdih.kemenkeu.go.id/dok/uu-9-tahun-2018>.
- Republik Indonesia. (2025). *Undang-Undang Republik Indonesia Nomor 1 Tahun 2025 tentang Perubahan Ketiga atas Undang-Undang Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara*. <https://jdih.kemenkeu.go.id/dok/uu-1-tahun-2025>.
- Rifai, M., Tutu, A., Sahabuddin, Z. A., & Santosa, A. I. (2022). Peningkatan penerimaan negara bukan pajak melalui pengelolaan barang milik negara kementerian pertahanan [Increasing non-tax state revenue through the management of state assets of the Ministry of Defense]. *Citizen : Jurnal Ilmiah Multidisiplin Indonesia*, 2(1), 173–182. <https://doi.org/10.53866/jimi.v2i1.46>.
- Rusdi, D. R. (2021). Peranan penerimaan negara bukan pajak dalam pendapatan dan belanja negara [The role of non-tax state revenue in state income and expenditure]. *Jurnal Ilmu Sosial Dan Pendidikan*. <https://doi.org/10.58258/jisip.v5i1.1645>.
- Sari, K. (2017). Analisis Indikator Keuangan Penerimaan Negara Bukan Pajak (PNBP) Terhadap Kinerja Keuangan Instansi Pemerintah. In *Jakarta: Tugas Akhir Program Magister, Magister* <http://repository.ut.ac.id/id/eprint/7944>.
- Sudirman, Rodríguez-Nieto, C. A., Susandi, A. D., Isnawan, M. G., & Pauzan, M. (2025). Massive Open Online Course in Mathematics: Perspectives on Country, Publication Trends, Research Approaches, Participants, and Content Element. *Jurnal Ilmiah Ilmu Terapan Universitas Jambi*, 9(2), 452–464. <https://doi.org/10.22437/jiituj.v9i2.36805>.
- Suharyono. (2019). The Effect of Accountability, Transparency, and Supervision on Budget Performance by Using the Concept of Value For Money in Regional Business Enterprises (BUMD) of Riau Province. *International Journal of Public Finance*, 4(2), 236–249. <https://doi.org/10.30927/ijpf.584834>.
- Susila, E. S., Sugiyanto, E., & Digidowiseiso, K. (2021). Pengaruh Efektivitas Pengelolaan PNBP terhadap Kinerja Keuangan di Badan Pengembangan dan Pembinaan Bahasa Tahun 2018-2020. *Populis : Jurnal Sosial Dan Humaniora*, 6(2), 185–210. <https://doi.org/10.47313/pjsh.v6i2.1040>.
- Syahputra, R. D., & Aslami, N. (2023). Prinsip-Prinsip Utama Manajemen George R. Terry. *Manajemen Kreatif Jurnal*, 1(3), 51–61. <https://doi.org/10.55606/makreju.v1i3.1615>.
- Terry, G. R. (2022). *Principles of Management*. Martino Publishing. <https://books.google.co.id/books?id=-rm86zULFKQC>.
- Utami, S. P., Siaila, S., & Widokarti, J. R. (2021). Analisis Faktor-Faktor Yang Memengaruhi Capaian Realisasi Penerimaan Negara Bukan Pajak Pada Bandar Udara Karel Sadsuitubun Langgur. *Coopetition : Jurnal Ilmiah Manajemen*, 12(2), 245–252. <https://doi.org/10.32670/coopetition.v12i2.446>.
-

- Wibowo, P., Abimanyu, Y., Syafardi, H., Prabowo, M., & Indrawati, I. (2021). Pengaruh Belanja Pemerintah Pusat Terhadap Penerimaan Negara Bukan Pajak Pada Kementerian Negara/Lembaga Periode 2012-2017. *Indonesian Treasury Review: Jurnal Perbendaharaan, Keuangan Negara Dan Kebijakan Publik*, 6(3), 227–245. <https://doi.org/10.33105/itrev.v6i3.343>.
- Wibowo, P., Firmansyah, A., Suhendra, M., Subardianta, A. U., & Krisnandono, D. (2025). Revisiting Leadership in Public Finance: Evidence on Non-Tax Revenue Receivables Management Quality in Indonesia. *Accounting Analysis Journal*, 14(2), 141–154. <https://doi.org/10.15294/aaj.v14i2.22491>.
- Wibowo, P., & Murwaningsari, E. (2024). Factors Influencing Non-Tax Revenue Sustainability in Indonesian Government Institutions: The Mediating Role of Accountability. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2303788>.
- Wijayanti, N., & Wicaksana, F. (2023). Implementasi Fungsi Manajemen George R Terry Dalam Meningkatkan Mutu Lembaga Pendidikan. *Jurnal Cerdik: Jurnal Pendidikan Dan Pengajaran*, 3(1), 30–43. <https://doi.org/10.21776/ub.jcerdik.2023.003.01.04>.
- Yamin, N. Y., Amir, A. M., & Angraini, M. (2018). *The Management of Non-Tax Revenue: An Evaluative Review*. 231(Amca), 432–435. <https://doi.org/10.2991/amca-18.2018.119>.
- Yasin, A. N., Nggilu, R., & Kadir, J. (2024). Optimization of Tax Collection Supervision in Increasing Local Original Revenue (PAD) by Gorontalo City Finance Agency. *Jurnal ISO: Jurnal Ilmu Sosial, Politik Dan Humaniora*, 4(1), 9. <https://doi.org/10.53697/iso.v4i1.1759>.
- Yusuf, A. W. I., Kohar, A., & Sartrika, I. (2024). Application of The Concept Planning, Organizing, Actuating, Controlling in Improving the Quality of Education at Madrasah Ibtidaiyah Wathoniyah Cirebon. *Journal of Leadership, Management and Policy in Education*, 2(1), 1–17. <https://doi.org/10.51454/jlmpedu.v2i1.618>.
- Zuhri, R. S., Wilujeng, I., & Haryanto. (2023). Multiple Representation Approach in Elementary School Science Learning: A Systematic Literature Review. *International Journal of Learning, Teaching and Educational Research*, 22(3), 51–73. <https://doi.org/10.26803/ijlter.22.3.4>.