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**ANALYSIS OF THE REALIZATION OF NON-TAX STATE REVENUE  
AT THE DIRECTORATE GENERAL OF WORKFORCE PLACEMENT  
DEVELOPMENT AND EXPANSION OF EMPLOYMENT OPPORTUNITIES,  
MINISTRY OF MANPOWER**

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**Abstract**

*The Ministry of Manpower, through the Directorate General of Workforce Placement Development and Expansion of Employment Opportunities, has the task and function of managing Non-Tax State Revenues as The Non-Tax State Revenue Management Agency. This research aims to analyze the realization of Non-Tax State Revenue sourced from The Compensation Fund for The Use of Foreign Workforce at the Directorate General of Workforce Placement Development and Expansion of Employment Opportunities for the fiscal year 2019 to 2023. This study used a descriptive qualitative method. The results of the research show that the realization of Non-Tax State Revenue sourced from The Compensation Fund for The Use of Foreign Workforce at the Directorate General of Workforce Placement Development and Expansion of Employment Opportunities for fiscal year 2019 to 2023 will experience fluctuations that cannot be separated from the number of foreign workers working in Indonesia. Management of Non-Tax State Revenue sourced from The Compensation Fund for The Use of Foreign Workforce has not been implemented optimally due to several internal and external factors. Factors that influence the realization of Non-Tax State Revenue sourced from The Compensation Fund for The Use of Foreign Workforce are government regulations and policies, the COVID-19 pandemic, the number of regional regulations regarding regional levies, and the dollar exchange rate against the rupiah.*

**Keywords:** Non-Tax State Revenues, Realisation, Revenue, The Compensation Fund for The Use of Foreign Workforce

**Introduction**

To achieve national independence by optimizing state revenue sources to strengthen fiscal resilience and support sustainable and equitable national development, the Government has diversified state revenue sources, one of which is Non-Tax State Revenue (PNBP). Based on Law Number 9 of 2018 concerning Non-Tax State Revenue, Non-Tax State Revenue (PNBP) is a levy paid by individuals or entities that receive direct or indirect benefits from services or utilization of resources and rights obtained by the state, based on regulations, which become Central Government revenue outside the state revenue and expenditure budget mechanism.

PNBP plays a very strategic and significant role in supporting the financing of national development, such as infrastructure, education, and health, in addition to tax revenue. "In the State Budget (APBN) structure, Non-Tax State Revenue (PNBP) is one of the sources of state revenue besides tax revenue and grant revenue." (Dinarjito, 2017). PNBP's contribution is becoming increasingly crucial in the modern era where financing needs continue to rise. "PNBP's contribution to the APBN is quite significant and plays an important role as one of the pillars of the state's finances." (Rusdi, 2021).

Indonesia has vast potential for PNBP revenue from various sectors. Increasing efficiency and effectiveness is essential to support PNBP management in Indonesia. "PNBP, if properly explored and managed, can become one of the main pillars of domestic revenue due to its enormous potential in Indonesia." (Angraini, et al., 2020). Strengthening governance, transparency, and accountability is the government's obligation to maximize the potential of PNBP revenue. "The management of state revenue is always endeavored to be more effective and efficient, especially revenue sources from the people." (Rusdi, 2021).

The Ministry of Manpower through the Directorate General of Workforce Placement Development and Expansion of Employment Opportunities (Ditjen Binapenta dan PKK) has the task and function of managing PNBP as a PNBP Managing Agency by Article 1, paragraph (1) of Government Regulation Number 41 of 2023 concerning Types and Tariffs on Types of Non-Tax State Revenue Applicable to the Ministry of Manpower. One of the types of Non-Tax State Revenue applicable to the Ministry of Manpower is from the receipt of the Use of Foreign Labor Compensation Fund (DKPTKA).

Following up on the above regulations, Ditjen Binapenta dan PKK manages PNBP DKPTKA starting from the planning stage of PNBP revenue targets. Realistic, optimal, and by statutory provisions PNBP revenue target planning is the key to optimizing PNBP planning. "PNBP planning is compiled in the form of PNBP targets or targets and budgets for the use of PNBP funds and must be prepared optimally, realistically, and by

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regulations." (Muliani, 2022). Based on Regulation of the Minister of Finance Number 155/PMK.02/2021 concerning the Procedures for Managing Non-Tax State Revenue, the PNBP Managing Agency has one of the tasks of preparing and submitting the PNBP Plan in the context of preparing the draft APBN and/or draft APBN changes to the Ministry of Finance by following the APBN cycle. The PNBP Managing Agency prepares the PNBP Plan for the planned fiscal year and the forward projection of the PNBP Plan for 3 (three fiscal years after the planned fiscal year). PNBP revenue targets can be prepared using several bases, including the type of PNBP and the tariff on the type of PNBP, the estimated number/volume that is the basis for calculating PNBP from each type of PNBP, and the basic assumptions of macroeconomics and/or other parameters for certain types of PNBP.

In the current fiscal year, Ditjen Binapenta dan PKK must manage, administer, and account for PNBP DKPTKA revenue properly to obtain maximum results in terms of the quantity of revenue realization and the quality of management, administration, and accountability. Improving PNBP governance is a must for all PNBP Managing Agencies, one of which can be done by maximizing the role of technology and improving data quality through more effective and efficient verification. Verification is very important to ensure the conformity of the variables that form the PNBP obligation, the time.

In the context of administering and accounting for PNBP revenue, Ditjen Binapenta dan PKK appoints the Treasurer of Receipts to administer PNBP revenue from DKPTKA. PNBP administration must refer to the accounting standards and state revenue administration mechanisms applicable to the PNBP Managing Agency. With its growing contribution to assisting the tax sector as one of the sources of state revenue, PNBP managed by the PNBP Managing Agency must be managed consistently, accurately, transparently, and accountably.

Periodic reporting and evaluation of PNBP receipts serve as evidence of the accountability of PNBP Managing Agencies to the public users of government services who are accountable.

Based on Regulation of the Minister of Finance Number 58 of 2023 amending Regulation of the Minister of Finance Number 155/PMK.02/2021 concerning Procedures for Managing Non-Tax State Revenue, reporting by PNBP Managing Agencies can be categorized into two types, (1) Biannual Reports (PNBP Realization Report, PNBK Fund Utilization Report, PNBK Receivables Report, Progress Report on Resolution of Objections, Relief, and Restitution (KKP) PNBK, and Progress Report on Follow-up/Settlement of Inspection and Supervision Results Related to PNBK Management, (2) Monthly Reports.

This research aims to conduct a comprehensive analysis of the realization of Non-Tax State Revenue (PNBP) derived from the Use of Foreign Labor Compensation Fund (DKPTKA) at the Directorate General of Workforce Placement Development and Expansion of Employment Opportunities (Ditjen Binapenta dan PKK) from Fiscal Year 2019 to 2023. The study will encompass the entire spectrum of PNBK management, encompassing target planning, administration, stewardship, and accountability. Additionally, the research will evaluate the targets and actual PNBK realization from DKPTKA and meticulously analyze the factors that influence the realization of PNBK from DKPTKA at Ditjen Binapenta dan PKK.

## **Method**

This research was conducted using a qualitative descriptive method. The study aims to review the realization of Non-Tax State Revenue (PNBP) derived from the Utilization of Foreign Labor (DKPTKA) at the Ditjen Binapenta dan PKK for the Fiscal Years 2019 to 2023. This includes examining the planning of revenue targets, management, administration, and accountability of PNBK receipts, evaluating PNBK targets and realizations, and analyzing the factors affecting PNBK realizations from DKPTKA at the Ditjen Binapenta dan PKK. Primary data for the study was collected through interviews with officials responsible for managing DKPTKA PNBK at the Ditjen Binapenta dan PKK using a purposive sampling approach. Secondary data was also utilized, including Realization of Government Expenditures and Realization of Non-Tax State Revenue for Fiscal Years 2019 to 2022, Targets and Realization of Non-Tax State Revenue for Fiscal Years 2019 to 2022, Realization of PNBK DKPTKA for Fiscal Years 2019 to 2023, and the Number of Foreign Workers in Indonesia for Fiscal Years 2019 to 2023. After analyzing primary and secondary data, a comparative study was conducted to identify the root causes and factors influencing the quality and quantity of PNBK realization from DKPTKA at the Ditjen Binapenta dan PKK.

## **Results**

An examination of Non-Tax State Revenue (PNBP) realization from the Utilization of Foreign Labor (DKPTKA) at the Ditjen Binapenta dan PKK for Fiscal Years 2019 to 2023 reveals a pattern of fluctuation.

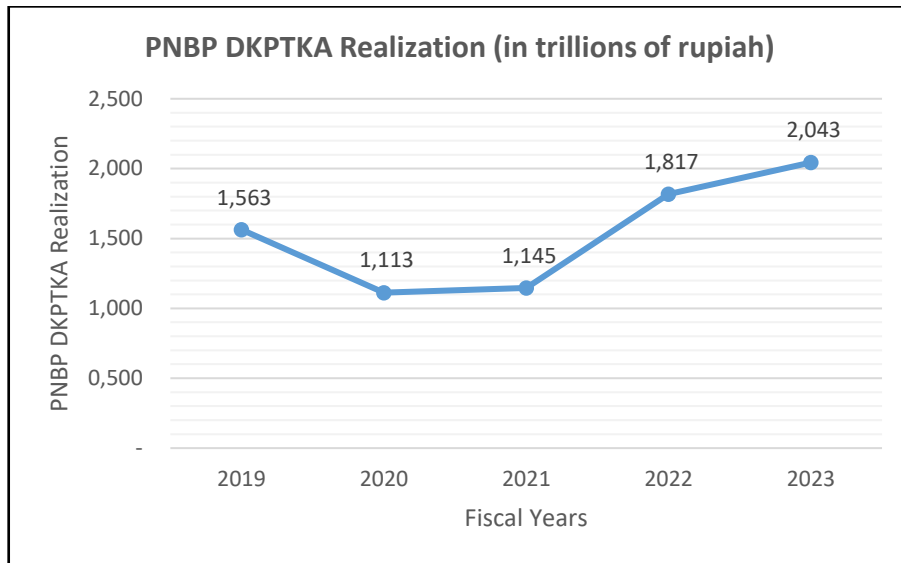


Figure 1

**PNBP DKPTKA Realization for Fiscal Years 2019 to 2023**

These fluctuations are primarily attributed to the dynamic nature of the foreign labor workforce in Indonesia.



Figure 2

**Number of Foreign Workers in Indonesia from 2019 to 2023**

In 2019, the Indonesian Minister of Manpower issued Ministerial Decree (Kepmenaker) Number 228 of 2019 concerning Specific Positions Occupied by Foreign Workers. This decree expanded the scope of permissible positions for foreign workers across 18 business sectors. This expansion encompassed sectors such as construction, real estate, education, manufacturing, arts, entertainment, and recreation, financial and insurance activities, information and telecommunications, other professional services, and scientific and technical activities.

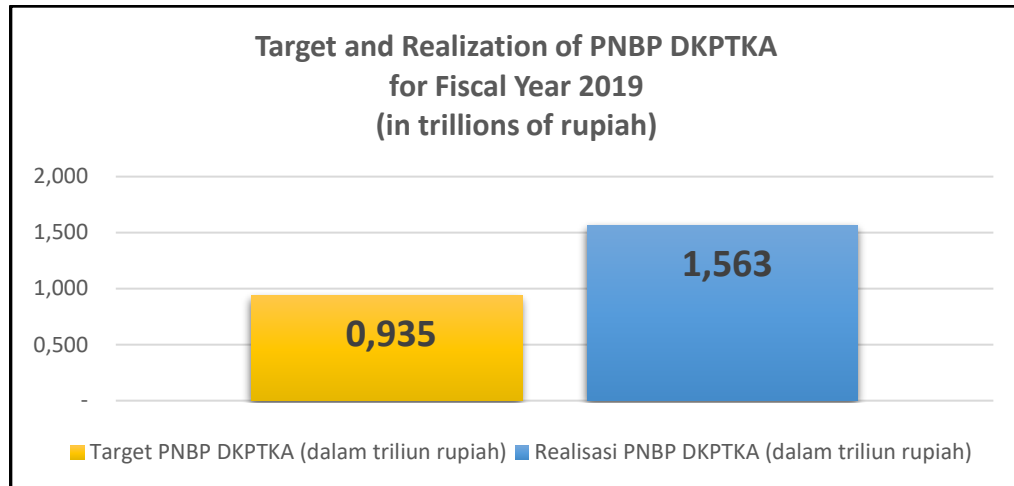


Figure 3

**Target and Realization of PNBP DKPTKA for Fiscal Year 2019**

The expanded scope of permissible positions for foreign workers led to an increase in the number of foreign workers employed in Indonesia, reaching 109,546. This increase in foreign labor utilization resulted in a significant boost in PNBP generated from DKPTKA. Ditjen Binapenta dan PKK successfully realized PNBP from DKPTKA amounting to Rp1,562,679,096,600, exceeding the target of Rp935,000,000,000 by 167.13%.

The COVID-19 pandemic that swept across the globe in 2020 had a significant impact on the foreign labor workforce in Indonesia, both existing and potential. This impact was also reflected in the country's revenue generation. In the same year, the Job Creation Law (Law No. 11 of 2020) was enacted by the Indonesian House of Representatives (DPR). The law was passed to facilitate business and investment, create more jobs, and enhance the nation's competitiveness in the international arena, as well as implement regulatory reforms for national economic recovery in the face of the COVID-19 pandemic. The law includes several provisions related to foreign labor, including (1) a Streamlined Permitting Process for obtaining foreign labor permits, replacing the previous Plan for the Utilization of Foreign Labor (RPTKA) and notification system with a system of RPTKA approval, (2) Expanded RPTKA Categories and Duration to accommodate a wider range of employment scenarios, (3) Extended Exemptions from Foreign Labor Permit Requirements were extended beyond diplomatic and consular personnel to include board of directors or commissioners with certain ownership or shareholding structures as defined by law. These exemptions were also extended to several other occupations, such as those required by employers in emergencies, vocational training, technology-based startups, business visits, and research for a specified period, (4) Shift from Criminal to Administrative Sanctions for Foreign Labor Permit Violations. These changes aimed to make it easier for companies to employ foreign labor in Indonesia, by streamlining the permit process, relaxing foreign labor qualification requirements, and expanding exemptions from permit requirements.

Despite the government's efforts to adjust regulations to improve the investment climate and attract foreign investment, a decline in Non-Tax State Revenue (PNBP) realization for Fiscal Year 2020 was unavoidable. The Ministry of Manpower, as the agency responsible for managing PNBP, experienced a decline in PNBP realization. "PNBP realization in the FY2020 State Budget compared to FY2019 PNBP realization decreased by Rp66.50 trillion (16.42%)." (Sayadi, 2020).

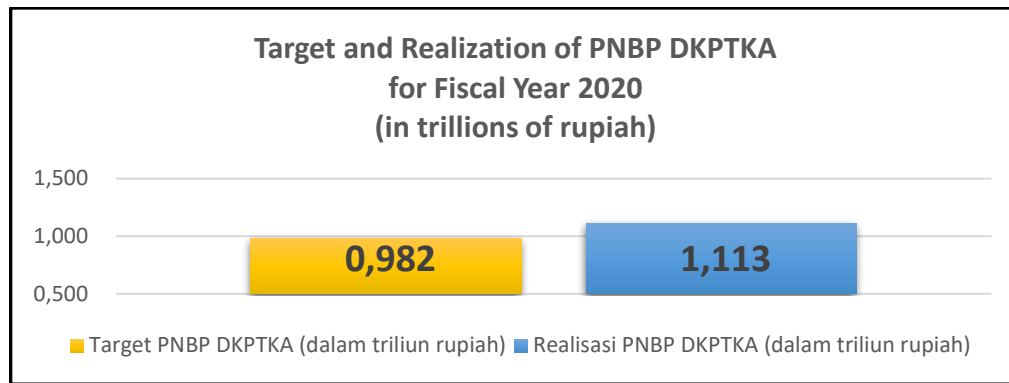


Figure 4

**Target and Realization of PNBP DKPTKA for Fiscal Year 2020**

Ditjen Binapenta dan PKK, as the agency responsible for managing PNBP from the Utilization of Foreign Labor Compensation Fund (DKPTKA), was also affected by the COVID-19 pandemic, resulting in a decline in DKPTKA PNBP realization. Compared to FY2019 PNBP realization, although DKPTKA-sourced PNBP realization exceeded the target, there was a significant decrease of Rp449,947,289,292 (28.79%). The decline in DKPTKA-sourced PNBP realization in FY2020 was greater than the overall decline in PNBP realization. This was due to a decrease in the number of foreign workers (TKA) working in Indonesia, from 109,546 to 93,761 foreign workers (14.41%).

In 2021, the Indonesian government issued two significant regulations related to foreign labor utilization, Government Regulation (PP) Number 34 of 2021 on the Utilization of Foreign Labor and Minister of Manpower Regulation Number 8 of 2021 on Implementing Regulations of Government Regulation Number 34 of 2021 on the Utilization of Foreign Labor. These regulations were part of the government's ongoing efforts to balance the need for foreign labor with the protection of domestic workers and the promotion of economic growth. Despite the government's efforts to facilitate the employment of foreign workers, the number of foreign workers in Indonesia continued to decline in 2021, reaching 88,271. This decline was likely due to a combination of factors, including the ongoing COVID-19 pandemic, economic uncertainty, and the stricter regulatory requirements imposed by the new regulations. Despite the decrease in the number of foreign workers, the government managed to achieve a modest increase in PNBP from the Utilization of Foreign Labor Compensation Fund (DKPTKA) in 2021. PNBP realization reached Rp1,145,137,804,300, representing a 2.91% increase from 2020.

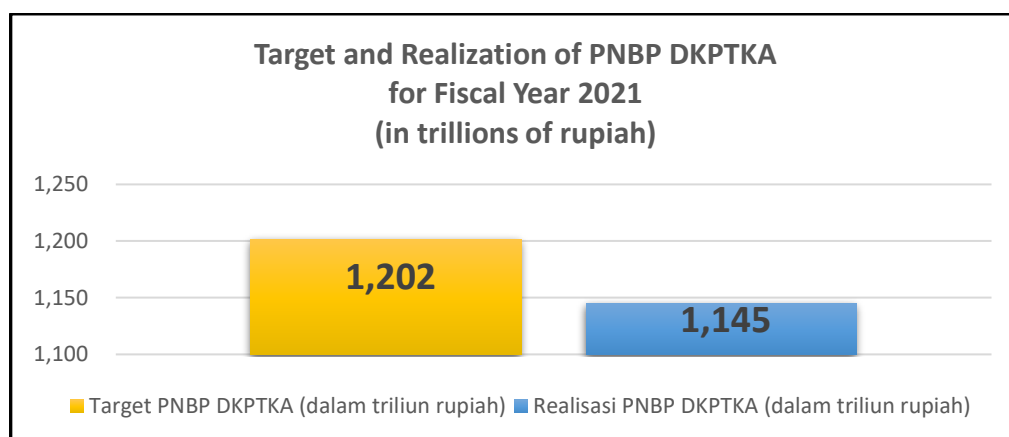


Figure 5

**Target and Realization of PNBP DKPTKA for Fiscal Year 2021**

This increase was primarily attributed to the issuance of two ministerial circulars, (1) Minister of Manpower Circular Number M/8/HK.04/VI/2021 on Adjustment of Regional Regulations or Regional Head Regulations Concerning Regional Retributions Derived from Payments of Foreign Labor Utilization Compensation Fund (DKPTKA) for Approval of Extension of Foreign Labor Utilization Plan (RPTKA) (This circular instructed local governments to adjust their regulations related to DKPTKA retributions by July 1,

2021.), (2) Minister of Home Affairs Circular Number 011/5976/SJ on Acceleration of the Preparation of Basic Regulations for Business Licensing Requirements, Building Construction Approval Services and Building Construction Approval Retributions, and Foreign Labor Utilization Retributions (This circular also urged local governments to expedite the adjustment of their regulations related to DKPTKA retributions.). These circulars ensured that DKPTKA retributions were being collected and remitted to the central government, even in cases where local governments had not yet updated their regulations.

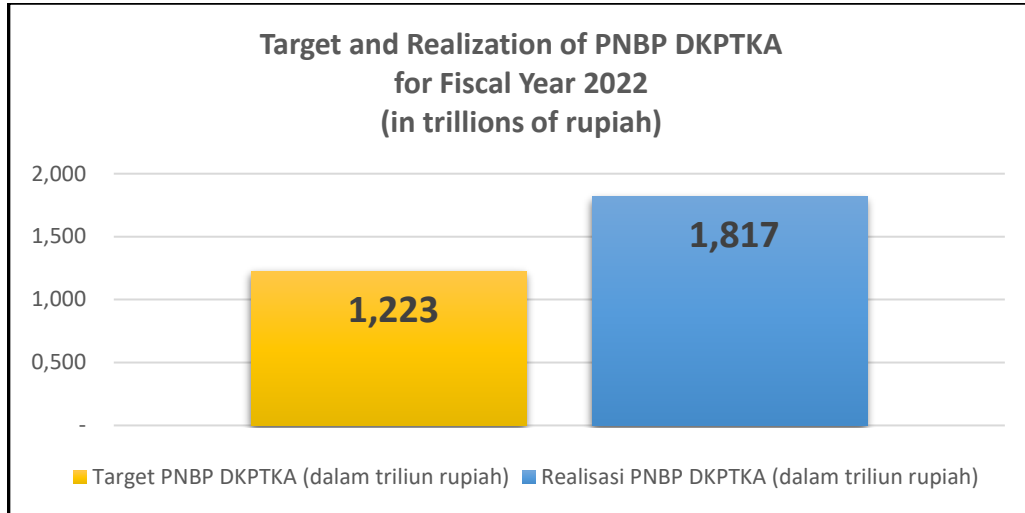


Figure 6

#### Target and Realization of PNBP DKPTKA for Fiscal Year 2022

The year 2022 marked a period of transition for Indonesia. After navigating the tumultuous years of 2020 and 2021, characterized by the COVID-19 pandemic's adverse impact, Indonesia began to exhibit signs of economic recovery. This resurgence fueled an upsurge in investment activities, particularly in sectors demanding specialized expertise, such as infrastructure, manufacturing, and technology. Additionally, the government initiated the acceleration of strategic national projects. These factors collectively contributed to a notable rise in the number of foreign laborers employed in Indonesia.

In 2022, the number of foreign workers in Indonesia reached 111,537, representing a significant increase of 23,266 (26.36%) compared to 2021. This figure surpassed the pre-pandemic levels of 2019. The substantial growth in foreign labor has direct implications for the revenue generated from the Utilization of Foreign Labor Permits (DKPTKA). During the 2022 fiscal year, Ditjen Binapenta dan PKK successfully collected DKPTKA non-tax revenue (PNBP) amounting to Rp1,817,247,281,500 (148.62%). This achievement exceeded the target of Rp1,222,758,900,000 and marked a significant increase of Rp672,109,477,200 (58.69%) compared to the 2021 fiscal year.

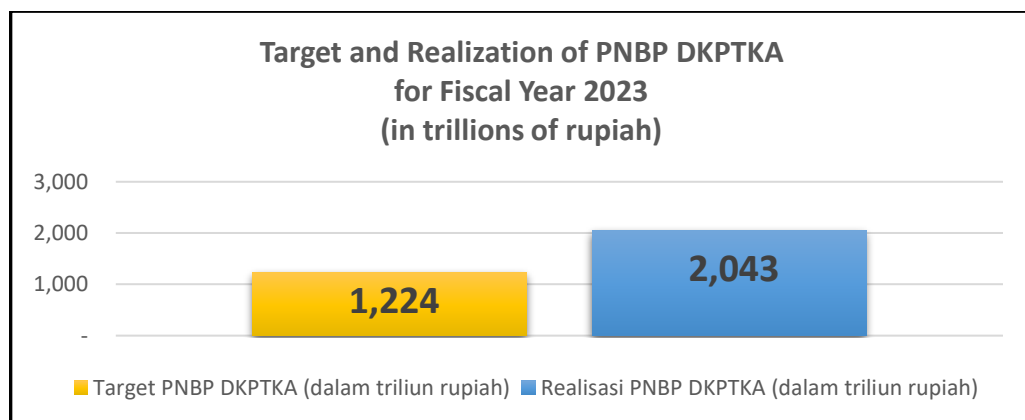


Figure 7

#### Target and Realization of PNBP DKPTKA for Fiscal Year 2023

The year 2023 witnessed a remarkable surge in the number of foreign workers employed in Indonesia, reaching a staggering 168,048 individuals. This represents a substantial increase of 56,511 (50.67%) foreign

workers compared to 2022, far surpassing the pre-pandemic levels of 2019. This significant influx of foreign labor has undoubtedly impacted the realization of non-tax revenue (PNBP) derived from DKPTKA. During the 2023 fiscal year, Ditjen Binapenta dan PKK successfully collected PNBP DKPTKA amounting to Rp2,043,498,227,100 (166.96%). This achievement exceeded the target of Rp1,223,958,050,000 and marked an increase of Rp226,250,945,600 (12.45%) compared to the 2022 fiscal year.

Despite the substantial increase in foreign labor, the growth in DKPTKA PNBP revenue was not as significant. This discrepancy can be attributed to the implementation of Regional Regulations (Perda) by several local governments. These regulations empower local authorities to collect Regional Taxes for the Utilization of Foreign Labor (Retribusi PTKA) and deposit them into local coffers. Consequently, the central government's share of DKPTKA PNBP has decreased.

Table 1. Target and Realization of PNBP DKPTKA for Fiscal Years 2019 to 2023

FISCAL YEAR	TARGET of PNBP	REALIZATION of PNBP	%	INFORMATION
2019	935.000.000.000	1.562.679.096.600	167,13%	Exceeding the target
2020	981.758.000.000	1.112.731.807.308	113,34%	Exceeding the target
2021	1.201.758.000.000	1.145.137.804.300	95,29%	Did not reach the target
2022	1.222.758.900.000	1.817.247.281.500	148,62%	Exceeding the target
2023	1.223.958.050.000	2.043.498.227.100	166,96%	Exceeding the target

An examination of the target-setting process for PNBP DKPTKA reveals several areas that could benefit from enhanced rigor and comprehensiveness. While historical data and growth projections serve as valuable inputs, the process may lack in-depth consideration of external stakeholder perspectives, economic conditions, and a thorough evaluation of past performance. Furthermore, the involvement of Ditjen Binapenta dan PKK in the target-setting process appears to be limited to providing data on target and PNBP realization. This suggests that their participation may not extend to engaging in substantive discussions and analyses of factors influencing target achievement.

A detailed examination of PNBP DKPTKA target setting and realization for the period of fiscal years 2019 to 2023 reveals a notable discrepancy in fiscal year 2021. While target increments were generally incremental across the years, fiscal year 2021 witnessed a significant surge in the PNBP DKPTKA target. This deviation from the established trend can be attributed to the influence of the Directorate of PNBP (Direktorat PNBP), which advocated for a substantial increase in PNBP DKPTKA revenue. However, this recommendation was implemented without adequate coordination among key stakeholders, including Ditjen Binapenta dan PKK (Secretariat of Ditjen Binapenta dan PKK), Secretariat General of Ministry of Manpower, and Ministry of Finance (Directorate of PNBP). The lack of comprehensive coordination and technical discussions surrounding the target-setting process, coupled with the lingering economic repercussions of the COVID-19 pandemic, failed to achieve the ambitious target set for fiscal year 2021.

An examination of the target-setting methodology for PNBP DKPTKA for fiscal years 2019, 2020, 2022, and 2023 reveals a pattern of incremental increases based on the preceding fiscal year's target. However, the magnitude of these increases appears to be relatively modest. This conservative approach to target setting contrasts with the remarkable realization rates achieved by Ditjen Binapenta dan PKK in these years. For instance, the realization rates for PNBP DKPTKA reached 167.13% and 166.96% in fiscal years 2019 and 2023, respectively. Several factors may contribute to the observed approach to target setting, (1) Impact on Budget Allocation. Setting overly ambitious targets for PNBP DKPTKA could lead to a surge in PNBP-sourced budget allocations. This, in turn, could potentially reduce allocations from pure rupiah (RM) sources, raising concerns about potential funding imbalances. (2) Risk Aversion, a conservative approach to target setting may stem from a desire to minimize the risk of target underachievement. This risk could be particularly pronounced in the context of economic uncertainties or potential disruptions to foreign labor utilization.

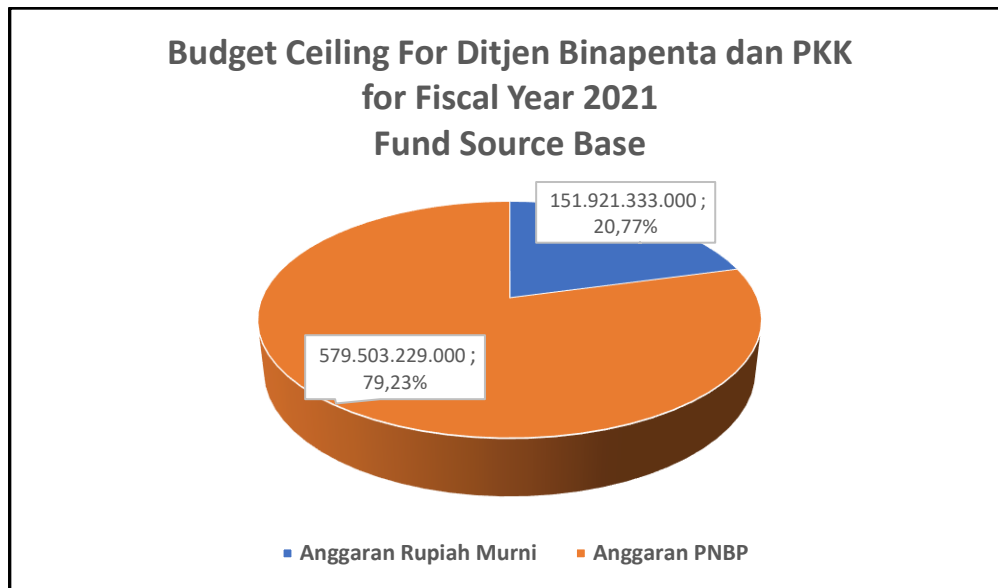


Figure 8.

**Budget Ceiling for Ditjen Binapenta dan PKK for Fiscal Year 2021 (Fund Source Base)**

In fiscal year 2021, Ditjen Binapenta dan PKK's total budget allocation of Rp731,424,562,000 was derived from two sources: Pure Rupiah (RM) funding and PNBP-sourced funding. While RM funding accounted for Rp151,921,333,000 (20.77%), a significant portion of the budget, Rp579,503,229,000 (79.23%), originated from PNBP. The PNBP budget portion is very dominant when compared to the Pure Rupiah (RM) budget portion. The substantial reliance on PNBP-sourced funding raises concerns regarding its flexibility and alignment with Ditjen Binapenta dan PKK's budgetary structure. The majority of the organization's budget is allocated to *Belanja Barang Bantuan yang Diberikan Kepada Masyarakat (526xxx)*, a category that PNBP-sourced funds are not permitted to support. Additionally, PNBP-sourced funds are deemed unsuitable for activities related to public service delivery and managerial support. The utilization of PNBP-sourced funding presents several challenges that hinder effective service delivery and budget execution, (1) Lengthy and Complex Procedures, and (2) Hindered Budget Realization.

Ditjen Binapenta dan PKK plays a pivotal role in managing PNBP generated from DKPTKA. However, the process of setting PNBP targets has been subject to scrutiny, with concerns regarding the lack of significant target increases and the influence of external factors. This paper delves into an analysis of the factors influencing target setting for PNBP DKPTKA, focusing on the case of Ditjen Binapenta dan PKK. A key factor contributing to the conservative approach to PNBP DKPTKA target setting is the perceived lack of adequate incentives from the Ministry of Finance (Kementerian Keuangan). While Instansi Pengelola PNBP, such as Ditjen Binapenta dan PKK, face pressure to achieve PNBP targets, the rewards for meeting or exceeding these targets are deemed insufficient. In contrast, failure to achieve the set targets can result in sanctions from the Directorate of PNBP (Direktorat PNBP) within the Ministry of Finance. This imbalance between potential rewards and penalties has led to a cautious approach to target setting, as Ditjen Binapenta dan PKK prioritizes maintaining consistent target achievement to avoid sanctions.

Ditjen Binapenta dan PKK are responsible for managing, administering, and accounting for PNBP related to foreign labor utilization. This process involves internal and external coordination to ensure accurate data collection, reconciliation, and reporting. Internal coordination is conducted with the Secretariat of Ditjen Binapenta dan PKK and the Directorate of Control of Foreign Labor Utilization (Dit. PPTKA) to synchronize transaction data. External coordination is carried out with the Ministry of Manpower's Financial Bureau, the Special State Treasury Office for Revenue (KPPN Khusus Penerimaan), and the Ministry of Finance. PNBP DKPTKA does not utilize revenue collection accounts to ensure direct deposits into the state treasury and is recorded in the Ministry of Finance's Non-Tax State Revenue Online Information System (SIMPONI) and Generation 2 State Revenue Module (MPN G2). However, potential issues with these applications may necessitate consultation and confirmation with KPPN Khusus Penerimaan.

The current evaluation process conducted by Ditjen Binapenta dan PKK primarily focuses on normative assessments, compiling data into the PNBP Realization Report without delving into deeper analysis or pursuing concrete solutions to address identified issues. This approach fails to fully exploit the potential of evaluation as a tool for continuous improvement and informed policy formulation. Historical data, encompassing information gathered about past events and circumstances related to a specific subject, holds immense value in



enhancing the evaluation process. By analyzing historical data, Ditjen Binapenta and PKK can gain valuable insights into trends, patterns, and underlying factors that influence PNBP targets and realizations. This knowledge can then be leveraged to identify areas for improvement, formulate effective strategies, and make informed policy decisions. Ditjen Binapenta and PKK can effectively utilize historical data from diverse sources to strengthen PNBP target and realization evaluations. Examples of relevant historical data include (1) Target and realization data of PNBP DKPTKA from previous fiscal years, (2) Government policy directives, (3) Macroeconomic conditions, (4) World Bank forecasts, (5) Historical exchange rate data, and (6) Other relevant historical data.

Ditjen Binapenta and PKK's current approach to determining the PNBP DKPTKA tariff at \$100 per person per month lacks a comprehensive assessment, hindering the optimization of PNBP DKPTKA realization. The PNBP DKPTKA tariff should serve as a key instrument in optimizing PNBP DKPTKA realization. Optimization, as defined by Dinarjito (2017), encompasses efforts to maximize, streamline, and enhance PNBP by existing regulations, enabling its utilization to finance public service-related activities within the ministry/institution's core functions. According to Law Number 9 of 2018 concerning Non-Tax State Revenue, Article 17, Paragraph (2), "In managing PNBP as referred to in paragraph (1), the Head of the PNBP Managing Agency shall have the following duties: (a) prepare and submit proposals for types and tariffs of PNBP." Ditjen Binapenta and PKK, as the PNBP-generating unit, are mandated to prepare and submit proposals for PNBP types and tariffs to the Secretariat General of the Ministry of Manpower, the PNBP Managing Agency, for compilation and submission to the Ministry of Finance. The proposed tariff structure must undergo a comprehensive evaluation process, including a thorough assessment. According to Government Regulation Number 69 of 2020 concerning Procedures for Determining Tariffs on Types of Non-Tax State Revenue, Article 25, Paragraph (1), "The Head of the PNBP Managing Agency or the Minister as the fiscal manager shall conduct a periodic evaluation of the implementation of types and tariffs on types of PNBP at least every 2 (two) years or as needed." A comprehensive evaluation is crucial to ensure the optimal realization of PNBP from DKPTKA. Zeithaml and Bitner in Grönroos (2020) outline three fundamental approaches to pricing or tariff determination: (1) Cost-based pricing, (2) Competition-based pricing, and (3) Demand-based pricing. A comprehensive evaluation of the proposed PNBP DKPTKA tariff, incorporating the three pricing approaches outlined above, is essential to optimize and enhance PNBP DKPTKA realization. By adopting a data-driven and evidence-based approach to tariff determination, Ditjen Binapenta and PKK can ensure a fair, efficient, and revenue-maximizing tariff structure that contributes to the overall financial sustainability of the government.

A comprehensive analysis of PNBP DKPTKA realization in Ditjen Binapenta and PKK from 2019 to 2023 reveals a multitude of factors that influence PNBP DKPTKA realization. These factors encompass government policies, economic conditions, regional regulations, and exchange rates. Understanding these factors is crucial for developing effective strategies to optimize PNBP DKPTKA realization and enhance revenue generation. Key Factors Influencing PNBP DKPTKA Realization are (1) Government Policies on Foreign Labor and Economic Conditions and Investment Climate, government policies and regulations related to foreign labor have a direct impact on PNBP DKPTKA realization. From 2019 to 2023, various government regulations, ranging from Ministerial Circulars to the Job Creation Law, have contributed to an increase in PNBP realization. The overall economic climate and investment environment in Indonesia significantly influence PNBP DKPTKA's realization. A conducive economic and investment climate fosters business growth and employment opportunities, leading to increased demand for foreign labor and, consequently, higher PNBP revenue. (2) Impact of the COVID-19 Pandemic, the global COVID-19 pandemic had a profound impact on the global economy, including Indonesia, and negatively affected PNBP DKPTKA realization. However, the government's swift and effective pandemic response measures have contributed to a rapid economic recovery, enabling PNBP DKPTKA realization to rebound. (3) Regional Regulations on Local Retributions, the number of Regional Regulations (Peraturan Daerah) on local retributions established by provincial and municipal governments influences PNBP DKPTKA realization. An increase in such regulations can potentially decrease PNBP DKPTKA realization as local retributions collected from DKPTKA-related activities, such as extensions of Foreign Labor Utilization Plans (RPTKA), may be diverted to local government coffers instead of the central government. (4) Exchange Rate Fluctuations, the exchange rate between the US dollar (USD) and the Indonesian rupiah (IDR) plays a crucial role in PNBP DKPTKA realization. An appreciation of the USD against the IDR increases the value of USD in IDR terms, leading to a corresponding increase in PNBP DKPTKA realization as companies employing foreign labor make payments in USD.

## Conclusion

Non-Tax State Revenue (PNBP) derived from DKPTKA at the Ditjen Binapenta and PKK has exhibited fluctuations from 2019 to 2023. This paper delves into the factors influencing these fluctuations, including the number of foreign workers employed in Indonesia, internal and external factors affecting target revenue planning, and the effectiveness of PNBP management practices. Additionally, it highlights the commendable efforts of Ditjen Binapenta and PKK in ensuring optimal management, record-keeping, and

reporting of PNBP receipts. The evaluation of PNBP targets and realization from DKPTKA has not been conducted optimally. The evaluation process lacks comprehensiveness, and the resulting data and information have not been fully utilized for future policymaking, particularly in the context of PNBP DKPTKA management. Historical data from various credible and accountable sources can serve as a valuable resource for evaluating PNBP DKPTKA targets and realization. A continuous review of the PNBP DKPTKA tariff, currently set at \$100 per person per month, is recommended to optimize PNBP DKPTKA realization. Key Factors Influencing PNBP DKPTKA Realization is (1) Government Policies on Foreign Labor and Economic Conditions and Investment Climate, (2) Impact of the COVID-19 Pandemic, (3) Regional Regulations on Local Retributions, (4) Exchange Rate Fluctuations.

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