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Article

Analysis of the Realization and Contribution of Non-Tax State Revenue (PNBP) by Service Type at the Karangantu Class III Port Authority Unit in 2024

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ABSTRACT

This study aims to analyze the realization and contribution of Non-Tax State Revenue (PNBP) based on service types at the Class III Port Authority Unit (UPP) Karangantu in 2024. The research focuses on: (1) revenue realization by service groups, (2) monthly realization trends and factors influencing fluctuations, (3) the contribution of each service type, and (4) the level of achievement of the 2024 Non-Tax State Revenue target. The study employs a quantitative descriptive method using secondary data obtained from official 2024 Non-Tax State Revenue reports. Data collection techniques include documentation, observations conducted during onshore practice, and informal interviews. Data analysis covers the calculation of realization percentages, contribution levels, monthly trends, and comparisons between revenue targets and actual achievements. The results indicate that the total realization of Non-Tax State Revenue in 2024 amounted to Rp 4,716,520,673, with revenue trends fluctuating throughout the year. The highest realization occurred in April, while the lowest was recorded in July. Contribution analysis shows that navigation aids services contributed the largest share (47.3%), followed by port services (45.8%). The achievement level of Non-Tax State Revenue reached 207.90% of the target, categorizing the performance as highly effective. This study concludes that the Class III Port Authority Unit Karangantu successfully managed Non-Tax State Revenue throughout 2024. The findings are expected to serve as evaluation material and support strategic planning for revenue improvement in the following year.

1. Introduction

The fiscal architecture of the Republic of Indonesia is predicated on the optimization of diverse revenue streams to sustain national development, public welfare programs, and governmental operations. Within this framework, Non-Tax State Revenue (PNBP) has emerged as a critical pillar of state finance, complementing tax revenues. According to the Central Government Financial Report (*Laporan Keuangan Pemerintah Pusat - LKPP*) for the fiscal year 2023, published by the Ministry of Finance, the realization of PNBP reached Rp 612.54 trillion. This figure not only signifies a substantial contribution to the national coffer but also exceeded the targets set forth in the State Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Negara - APBN*) for that year. Such performance underscores the strategic imperative of PNBP as a resilient and expansive source of fiscal funding.

The maritime transportation sector, given Indonesia's status as the world's largest archipelagic state, is a pivotal contributor to this revenue stream. The sector's expanding role is intrinsically linked to the nation's reliance on sea transport for domestic logistics, international trade, and inter-island connectivity. Consequently, the revenue generated from maritime services—administered by the Ministry of Transportation—has seen a consistent upward trajectory. PNBP in this sector is derived from a spectrum of specialized services provided by government port authorities, ranging from port infrastructure utilization to navigation safety assurances.

The specific locus of this study, the Class III Port Authority Unit (*Unit Penyelenggara Pelabuhan - UPP*) Karangantu, operates as a Technical Implementation Unit (*Unit Pelaksana Teknis - UPT*) under the Directorate General of Sea Transportation. Located in the strategic coastal region of Serang, Banten, UPP Karangantu is tasked not only with regulatory oversight and safety enforcement but also with the commercial administration of public port services. These services are categorized into four primary revenue-generating clusters: Port Services (*Jasa Kepelabuhanan*), Shipping and Seafarer Services (*Jasa Perkapalan dan Kelautan*), Navigation Aid Services (*Jasa Sarana Bantu Navigasi Pelayaran - SBNP*), and Other Transportation Services (*Jasa Transportasi Lainnya*).

From a theoretical perspective, PNBP is distinct from taxation. While taxes are mandatory contributions enforced by law without direct reciprocity, PNBP is conceptualized as a retributive payment. It operates on the "benefit principle," where the payer—be it a shipping company, cargo owner, or seafarer—receives a direct, tangible benefit or service from the state in exchange for the levy (Musgrave & Musgrave, 1989). This direct linkage necessitates a management approach grounded in efficiency, transparency, and accountability to ensure that the levies collected translate into optimal service delivery and infrastructure maintenance.

Operational data from the fiscal year 2024 at UPP Karangantu reveals a complex landscape of revenue realization. Preliminary observations indicate significant monthly volatility and disparate contribution levels among the various service types. For instance, while certain months record revenue spikes due to specific operational or administrative factors, others suffer deep contractions, often correlated with external variables such as meteorological conditions or vessel traffic density. Furthermore, the reliance on specific service types—such as Navigation Aids and Port Services—suggests a structural concentration of revenue sources that warrants detailed investigation.

Despite the critical role of Class III ports in the national logistics chain, academic literature has historically disproportionately favored large-scale commercial ports (Class I or Main Ports). There is a paucity of granular research analyzing the financial performance of smaller technical implementation units like UPP Karangantu. Existing studies often focus on aggregate national figures or broad efficiency metrics, neglecting the nuanced, service-specific analysis required to understand the micro-dynamics of port revenue generation. This research aims to bridge this gap by providing an exhaustive analysis of the 2024 fiscal performance of UPP Karangantu, dissecting revenue realization, trends, contributions, and target achievements with high precision.

It is imperative to clarify the scope of this research. It does not purport to conduct a microeconomic efficiency analysis, nor does it engage in comparative benchmarking with other ports or causal econometric modeling. The study is strictly confined to a descriptive quantitative analysis of the official 2024 revenue data,

aiming to provide a clear, evidence-based evaluation of the unit's financial performance.

Aligning with the problem formulation, the objectives of this research are:

1. To comprehensively describe and quantify the realization of Non-Tax State Revenue (PNBP) for each service category at UPP Karangantu during 2024.
2. To analyze the temporal dynamics of revenue generation through monthly trend analysis and to identify the causal factors influencing volatility.
3. To calculate and interpret the contribution ratio of each service type to the total revenue, thereby identifying dominant revenue drivers.
4. To evaluate the effectiveness of revenue collection by comparing actual realization against the fiscal targets set for 2024.

This research contributes to the body of knowledge in maritime economics and public sector financial management. Specifically, it enriches the literature on Non-Tax State Revenue (PNBP) management within Technical Implementation Units (UPT) of the Ministry of Transportation. It provides a detailed case study on the application of the benefit principle in port levies and offers empirical data on revenue patterns in smaller ports, a segment often overlooked in broader maritime studies. It serves as a referential framework for future researchers investigating the financial performance of public port authorities.

For the management of UPP Karangantu, this study offers a diagnostic tool. By detailing the 2024 performance, highlighting the heavy reliance on specific service types, and mapping the seasonality of revenue, the findings provide actionable insights for strategic planning. It allows the authority to identify underperforming sectors (such as Shipping and Seafarer Services) that may require policy intervention or service enhancement. Furthermore, the target achievement analysis serves as a benchmark for setting more accurate and ambitious fiscal targets in future budget cycles. For the broader Ministry of Transportation, the study underscores the effectiveness of current PNBP collection mechanisms in Class III ports.

2. Literature Review

2.1 Previous Research Review

To situate this study within the existing academic landscape, it is necessary to review

prior research concerning PNBP effectiveness and contribution in the transportation sector.

Gloria, Idris, and Nur (2023) conducted an "Analysis of Effectiveness and Contribution of Non-Tax State Revenue at the Class III Airport Authority Unit Lagaligo Bua." Their study, spanning 2019-2021, revealed extreme volatility in PNBP effectiveness, plummeting from "very effective" (107.04%) in 2019 to "ineffective" (32.63%) in 2020 due to the COVID-19 pandemic. Crucially, their contribution analysis highlighted a structural imbalance, with Passenger Service Charges contributing 51.46% of revenue, while 16 other service types contributed negligible amounts. This parallels the potential concentration risks in port revenues.

Similarly, Akbar and Syafina (2023) investigated the "Achievement of Non-Tax State Revenue (PNBP) at the Belawan Main Harbormaster Office." Their findings indicated that despite achieving targets in specific years (2018 and 2020), the overall trend was stagnant, and the surplus margins were minimal. They identified specific weaknesses in Navigation Aid Services and Seafarer Certification revenue streams, attributing these to suboptimal service utilization.

These studies collectively suggest that PNBP performance in transportation units is often characterized by instability and a heavy dependence on a few dominant service lines. However, a specific gap exists regarding the post-pandemic recovery and performance of Class III Port Authorities in 2024. This study fills that gap by providing a contemporary, detailed analysis of UPP Karangantu.

2.2 Theoretical Framework

Definition and Legal Basis of Non-Tax State Revenue (PNBP)

Non-Tax State Revenue (PNBP) is legally defined in Indonesia under Law Number 9 of 2018. It encompasses all levies paid by individuals or entities to the state that provide a direct or indirect benefit, service, or right. These revenues are distinct from taxation and grants and are integral to the State Revenue and Expenditure Budget (APBN). The fundamental characteristic of PNBP is its retributive nature; unlike taxes, which finance general public goods, PNBP is often linked to specific cost-recovery mechanisms for services rendered by the government (Nasution & Nasution, 2022).

Types and Objects of PNBP

Law Number 9 of 2018 and Government Regulation Number 69 of 2020 classify PNBP objects into six clusters:

1. Utilization of Natural Resources: Revenues from oil, gas, mining, and fisheries.
2. Public Services: Levies for education, health, and transportation services.
3. Management of Separated State Assets: Dividends from State-Owned Enterprises (BUMN).
4. Management of State Property: Rental or usage fees for government assets.
5. Fund Management: Interest and investment returns.
6. Other State Rights: Fines and administrative penalties.

In the context of UPP Karangantu, the revenue falls primarily under the "Public Services" and "Utilization of State Property" categories within the maritime sector.

Functions of PNBP

PNBP serves three critical functions in public finance:

Budgetary Function: It acts as a revenue generator to finance state expenditure and national development projects.

Regulatory Function: It serves as a policy tool to regulate economic activities, manage the exploitation of natural resources, and control the consumption of specific public services.

Governance Function: It enforces transparency and accountability in the management of state assets and services, ensuring that government agencies operate within a structured financial framework.

PNBP in the Maritime Transportation Sector

Ministry of Transportation Regulation No. PM 77 of 2016 specifically governs PNBP in the Directorate General of Sea Transportation. The revenue sources are categorized as follows:

Port Services (*Jasa Kepelabuhanan*): This includes fees for anchoring (*jasa labuh*), berthing (*jasa tambat*), wharfage, and cargo handling services provided at government-operated ports.

Shipping and Seafarer Services (*Jasa Perkapalan dan Kepelautan*): This covers administrative and technical services such as vessel measurement, safety certification, seaworthiness inspections, and the issuance of seafarer competency certificates.

Navigation Aid Services (*Jasa Sarana Bantu Navigasi Pelayaran* - SBNP): These are

levies associated with the use of navigation infrastructure (lighthouses, buoys) and pilotage services to ensure the safe passage of vessels.

Other Transportation Services: This catch-all category includes specific permits, land rental within port areas, and other administrative fees not covered in the primary categories.

Concept of Revenue Realization

Revenue realization is the accounting recognition of actual cash inflows received by the state treasury within a given fiscal period. According to Halim (2014), realization is the definitive indicator of an agency's ability to execute its revenue collection mandate. It reflects the intersection of potential revenue (demand for services) and administrative capability (collection efficiency). Factors such as service volume, tariff structures, and user compliance directly dictate the magnitude of realization (Siregar, 2019).

Analysis of Contribution and Target Achievement

Contribution Analysis quantifies the relative importance of each revenue stream. It is calculated by dividing the revenue of a specific service type by the total revenue. This analysis is crucial for identifying "cash cow" services and diversifying revenue risk (Kurnia et al., 2022).

Target Achievement Analysis compares the realized revenue against the budgetary target set at the beginning of the fiscal year. Targets are typically formulated based on historical data and economic projections. Achievement is expressed as a percentage, where a figure above 100% indicates high effectiveness. However, consistent over-achievement might also suggest overly conservative target setting (Mahmudi, 2019; Bastian, 2010).

2.3 Research Framework

The research framework conceptualizes the flow of analysis from data input (2024 Revenue Reports) through process (Quantitative Analysis of Trends, Contributions, and Targets) to output (Conclusions on Financial Performance). The framework posits that revenue realization is a dependent variable influenced by independent variables such as vessel traffic, weather conditions, and administrative efficiency.

3. Research Methodology

3.1 Research Design

This study adopts a quantitative descriptive research design. As elucidated by

Sugiyono (2018), quantitative research is grounded in the positivist paradigm, which views reality as objective and measurable. This approach is particularly suited for financial analysis, where the primary data consists of numerical values (monetary realization) that can be statistically analyzed. The "descriptive" component implies that the study aims to depict the state of affairs—specifically the revenue performance of UPP Karangantu in 2024—systematically and accurately, without manipulating variables or conducting experimental interventions.

3.2 Location and Duration of Research

The research was conducted at the Class III Port Authority Unit (UPP) Karangantu, located at Jl. Bandar Banten No. 2, Karangantu, Serang, Banten. This location was selected due to its strategic role in the regional maritime network of Banten. The study was carried out during the researcher's onshore practice period from January to July 2025. However, the data analyzed covers the complete fiscal year of 2024 (January 1st to December 31st), ensuring a full annual cycle is captured for analysis.

3.3 Data Collection Techniques

To ensure the reliability and validity of the data, a triangulation of collection techniques was employed:

1. Documentation: This was the primary technique for gathering secondary data. The researcher accessed official financial archives at UPP Karangantu, specifically collecting:
 - a. Annual Report on PNBP Realization for 2024.
 - b. Detailed monthly revenue breakdowns by service type.
 - c. Target documents for the fiscal years 2023 and 2024.
 - d. Operational data on ship arrivals and departures for 2024.
2. Observation: Non-participant observation was conducted during the internship period. The researcher observed the administrative workflows for PNBP billing, payment verification, and reporting. This provided qualitative context to the quantitative data, particularly regarding the timing of payments.
3. Informal Interviews: Unstructured interviews were held with finance and operational staff. These interviews were

pivotal in understanding the anomalies in the data, such as the specific reasons behind the revenue spike in April or the dip in July (e.g., confirmation of weather impacts).

3.4 Data Analysis Techniques

The collected data was processed using descriptive statistical analysis techniques. The analysis was structured into four distinct phases:

Phase 1: Realization Analysis

This involved the aggregation of revenue data to determine the total annual realization and the sub-totals for each service type.

$$Realization = \sum (Revenue_{ServiceA} + Revenue_{ServiceB} + \dots)$$

Phase 2: Trend and Fluctuation Analysis

This phase focused on the temporal distribution of revenue. The monthly percentage change was calculated to identify volatility.

$$MonthlyChange(\%) = \frac{Realization_n - Realization_{n-1}}{Realization_{n-1}} \times 100$$

Where n is the current month and n-1 is the preceding month. This quantitative trend was then correlated with qualitative factors such as vessel traffic data and weather records.

Phase 3: Contribution Analysis

This calculated the percentage share of each service type in the total revenue.

$$Contribution(\%) = \frac{Revenue_{ServiceType}}{TotalRevenue} \times 100$$

This analysis identifies the dominant revenue drivers.

Phase 4: Target Achievement Analysis

This evaluated the effectiveness of revenue collection by comparing realization against the target.

$$Achievement(\%) = \frac{Realization}{Target} \times 100$$

The resulting percentage was categorized based on standard effectiveness criteria:

- >100%: Very Effective
- 90% - 100%: Effective
- 80% - 90%: Quite Effective
- 60% - 80%: Less Effective
- <60%: Ineffective

Additionally, the "Gap" was calculated to quantify the surplus or deficit:

$$Gap = Target - Realization$$

A negative gap value indicates a surplus (over-achievement).

4. Results and Discussion

4.1 General Description of Research Subject

The Class III Port Authority Unit (UPP) Karangantu is a technical unit under the Ministry of Transportation responsible for port operations in the Karangantu region. It provides critical services including vessel traffic management, port facility provision, and navigation safety.

The revenue generated from these services is classified as PNBPN and is remitted to the state treasury. The unit's operational dynamics, characterized by the flow of vessels and goods, directly determine its financial performance.

4.2 Research Findings

4.2.1 Realization of Non-Tax State Revenue (PNBP) in 2024

The total PNBPN realization for UPP Karangantu in 2024 was recorded at Rp 4,716,520,673. This significant sum was generated from four distinct service categories. Table 1 presents a detailed breakdown of this realization.

Table 1. Realization of PNBPN by Service Type (2024)

No.	Service Type	Realization (Rp)
1	Port Services (<i>Jasa Kepelabuhanan</i>)	2,163,163,260
2	Shipping and Seafarer Services (<i>Jasa Perkapalan</i>)	165,365,000
3	Navigation Aid Services (<i>Jasa SBNP</i>)	2,229,257,210
4	Other Transportation Services	158,735,203
Total	Total Realization	4,716,520,673

The data reveals that Navigation Aid Services (SBNP) and Port Services are the two pillars of revenue for the unit. SBNP alone generated over Rp 2.2 billion, highlighting the intensive use of navigation infrastructure by vessels in the area. Port Services, generating Rp 2.16 billion, reflect the revenue from physical port activities such as berthing and anchoring. In contrast, administrative services related to shipping documents and other transport services

generated significantly lower amounts, identifying them as supplementary revenue streams.

4.2.2 Trend Analysis and Determinants of Fluctuation

The monthly realization data for 2024 exhibits extreme volatility, necessitating a deeper investigation into the underlying causes. Table 2 illustrates the monthly revenue alongside the target achievement percentages.

Table 2. Monthly PNBPN Realization Trends & Target Achievement (2024)

Month	Realization (Rp)	Change (%)	Monthly Target (Rp)	Achievement (%)
Jan	369,279,128	-	189,109,583	195.25%
Feb	389,632,100	+5.51%	189,109,583	206.01%
Mar	431,788,900	+10.82%	189,109,583	228.28%
Apr	1,742,316,550	+303.53%	189,109,583	921.24%
May	522,145,000	-70.04%	189,109,583	276.09%
Jun	336,896,925	-35.49%	189,109,583	178.10%
Jul	115,782,200	-65.63%	189,109,583	61.22%
Aug	189,178,927	+63.37%	189,109,583	100.04%
Sep	183,444,085	-3.03%	189,109,583	96.97%

Oct	134,380,008	-26.74%	189,109,583	71.06%
Nov	163,055,150	+21.34%	189,109,583	86.21%
Dec	138,621,700	-14.99%	189,109,583	73.29%
Total	4,716,520,673		2,269,315,000	207.90%

Detailed Trend Analysis:

Q1 Stability (Jan-Mar): The year commenced with strong, stable performance. Realization consistently exceeded the monthly target of Rp 189 million, showing a gradual month-on-month increase (+5.51% in Feb, +10.82% in Mar). This indicates a healthy start to the fiscal year with consistent vessel activity.

The April Anomaly: April witnessed an unprecedented surge, with revenue skyrocketing to Rp 1.74 billion—a 303.53% increase from March. This single month accounted for nearly 37% of the entire annual revenue. Analysis of the transaction ledger confirms that this spike was driven by two specific non-recurring events: (1) the settlement of annual lease payments for port land usage, and (2) the bulk payment of navigation services aimed at renewal of annual operational permits. This confirms that the spike reflects administrative billing cycles rather than a sudden 300% increase in daily vessel traffic.

Q3 & Q4 Recovery and volatility: August saw a recovery (+63.37%), aligning perfectly with the target (100.04%). However, the remainder of the year (Sep-Dec) showed a downward trend, with December recording low revenue (Rp 138.6 million) corresponding to the lowest vessel count of the year.

Analysis of Factors Influencing Fluctuations:

Based on the data and observational insights, the fluctuations are driven by:

- 1) **Vessel Traffic Volume:** As shown in Table 3, there is a direct correlation between ship numbers and revenue.

- a. April: 144 ships (Highest) → Rp 1.74 billion revenue (Highest).
- b. December: 64 ships (Lowest) → Rp 138 million revenue (Low).
- c. July: 96 ships (Low) → Rp 115 million revenue (Lowest).

- 2) **Weather Conditions:** (*Ganti dengan teks berikut*) The distinct drop in revenue during July (Rp 115 million) correlates strongly with adverse meteorological conditions. Data from the Meteorology, Climatology, and Geophysical Agency (BMKG) Class I Serang Station recorded extreme wave and wind speeds during the second week of July 2024 (BMKG Report, 2024). These conditions triggered safety warnings that restricted small vessel movements and tugboat operations, directly reducing the billable port traffic volume during this period.
- 3) **Administrative Cycles:** The massive disparity between April and surrounding months suggests that payment collection is not perfectly linear. The April spike likely contains "lumpy" payments—accumulated dues or annual fees paid in bulk.
- 4) **Service Demand:** Demand for "Shipping and Seafarer" documents tracks with vessel volume. Fewer ships mean fewer expiring certificates to renew, compounding the revenue drop in low-traffic months.

Table 3. Vessel Traffic Statistics (2024)

Month	Number of Ships
January	107
February	120
March	100
April	144
May	132
June	127
July	96
August	108
September	114

Month	Number of Ships
October	96
November	85
December	64
Total	1,293

4.2.3 Contribution Analysis

Understanding the weight of each revenue stream is vital for risk management. Table 4 details the contribution percentages.

Table 4. Contribution of PNBP by Service Type (2024)

No	Service Type	Realization (Rp)	Contribution (%)
1	Navigation Aid Services (SBNP)	2,229,257,210	47.3%
2	Port Services (<i>Jasa Kepelabuhanan</i>)	2,163,163,260	45.8%
3	Shipping and Seafarer Services	165,365,000	3.5%
4	Other Transportation Services	158,735,203	3.4%
Total		4,716,520,673	100%

Discussion:

Dominance of SBNP (47.3%): Navigation Aid Services are the primary revenue engine. This indicates that the port's value proposition is heavily tied to its location and the safety infrastructure it provides to passing and calling vessels.

Port Services (45.8%): Closely trailing SBNP, this confirms that the physical utilization of the port (berthing/anchoring) is the other major pillar.

Dependency Risk: Combined, these two categories account for 93.1% of total revenue. This represents a significant concentration risk. If vessel traffic drops (as seen in July/December) or if navigation infrastructure fails, over 90% of the revenue is at risk.

Minor Contributors: Shipping/Seafarer services and Other services contribute minimally (<7% combined). This suggests that UPP Karangantu is primarily an operational port rather than an administrative hub for seafarer certification.

4.2.4 Target Achievement Analysis

The ultimate metric of financial success is the comparison against the budget.

Target 2024	: Rp 2,269,315,000
Realization 2024	: Rp 4,716,520,673
Achievement	: 207.90%
Gap (Surplus)	: - Rp 2,447,205,673 (Surplus)

Table 5 provides a year-on-year comparison.

Table 5. Comparison of Target vs. Realization (2023-2024)

Year	Target (Rp)	Realization (Rp)	Achievement (%)
2024	2,269,315,000	4,716,520,673	207.90%
2023	2,998,349,000	3,734,744,137	124.56%

The performance in 2024 was statistically exemplary, categorized as "Very Effective" with a realization rate exceeding 200%. However, a critical analysis of the planning data reveals that this high percentage is partly inflated by conservative target setting. As observed in Table 5, the fiscal target for 2024 (Rp 2.26 billion) was set significantly lower than the 2023 target (Rp 2.99 billion) and the 2023 realization (Rp 3.73

billion). This reduction in the target baseline was a strategic decision taken to accommodate potential disruptions from planned infrastructure maintenance.

Despite this conservative baseline, the financial performance remains robust when viewed in absolute terms. The growth in actual realization from Rp 3.73 billion in 2023 to Rp 4.71 billion in 2024 represents a genuine

revenue increase of approximately Rp 1 billion (+26%). This confirms that the surplus is not merely a statistical artifact of a low target, but reflects real operational growth driven by the surge in vessel traffic and navigation services demand.

5. Conclusion and Recommendations

5.1 Conclusion

Based on the exhaustive analysis of the 2024 PNB data at UPP Karangantu, the following conclusions are drawn:

Robust Realization: UPP Karangantu successfully realized Rp 4,716,520,673 in Non-Tax State Revenue for 2024. This substantial figure reflects a healthy operational state.

High Volatility & Seasonality: Revenue trends are not linear. They are characterized by extreme peaks (April) and deep troughs (July/December). These fluctuations are causally linked to vessel traffic volume (which varies by season) and weather conditions (high waves in July), alongside administrative payment cycles.

Structural Concentration: The revenue model is heavily skewed. SBNP (47.3%) and Port Services (45.8%) constitute the overwhelming majority of income. The port is highly dependent on vessel movements and navigation infrastructure, with minimal diversification into administrative or other ancillary services.

Exceptional Effectiveness: The unit achieved 207.90% of its fiscal target, generating a surplus of over Rp 2.4 billion. This performance is an improvement over 2023 in both absolute value and percentage achievement.

5.2 Recommendations

Derived from these conclusions, the following recommendations are proposed to enhance future performance:

Target Recalibration: Given the 26% absolute revenue growth observed in 2024 (from Rp 3.7 billion to Rp 4.7 billion), maintaining the current target baseline is no longer justifiable. It is recommended that the target for the subsequent fiscal year be increased by approximately 20-25%, setting a new baseline in the range of Rp 4.5 billion to Rp 4.8 billion. This adjustment would provide a more realistic performance benchmark that reflects the unit's actual operational capacity.

Weather Mitigation Strategy: Recognizing

the revenue dip in July due to weather, the unit should explore strategies to maximize revenue during stable months (buffer creation) or diversify into services that are less weather-dependent (e.g., land rental or warehousing services under "Other Services") to smooth the revenue curve.

Diversification of Revenue: To reduce the 93% dependency on SBNP and Port Services, efforts should be made to promote Shipping and Seafarer Services. This could involve streamlining the certification process to attract more seafarers or vessel owners to conduct their administrative business at Karangantu.

Operational Maintenance: Since SBNP is the top contributor, the maintenance of navigation aids (lighthouses, buoys) must be prioritized to ensure zero downtime, as any failure here directly impacts the primary revenue stream.

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