



Contribution of Non-Tax State Revenue Sales of Agricultural Products and Research Collaboration at the Large Testing Center for Standard Rice Instruments

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ABSTRACT

The aim of this research to determine the extent of the contribution and effectiveness of agricultural product sales and research collaboration at the Large Testing Standard Rice Instrument to the state of Indonesia. The research methodology used is descriptive with a qualitative approach using primary and secondary data. The results of the study show that the Large Testing Standard Rice Instrument in Subang Regency Provides an excellent and highly effective contribution to the state of Indonesia. This means it provides significant contribution to human life as it functions as a food provider and supports the national economy, especially in realizing food security, increasing competitiveness, and alleviating poverty. In addition, it encourages the growth of downstream agro-industry and stimulates the export of agricultural commodities to increase the country's foreign exchange. The conclusion this research from 2018-2022 was able optimize non tax state revenue from the Agricultural sector very well and effectively.

Keywords: *Non-tax state revenue, sales of agricultural products, research cooperation, contribution, and effectiveness.*

1. INTRODUCTION

Non-Tax State Revenue, abbreviated as PNBP, is one of the sources of income for the state to achieve economic growth, increase national income, attain economic stability, and determine the direction and priorities of general development through the State Budget, abbreviated as APBN. The APBN is a manifestation of state financial management and serves as an instrument for the government to regulate state expenditure and income in order

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to finance the implementation of government activities and development. To achieve these goals, hard work is required both when starting to plan and when creating PNBP realization reports to reach these targets, this is because the contribution of PNBP in the APBN is increasingly significant in financing development each fiscal year, according to research by Morrison (2007) that PNBP is a large amount of government income throughout the world, this is no different from other countries, for countries in the European Union according to Gilles Maure and Andrian Reut (2017) PNBP in The European Union covers a large number of diverse sources of income for paying for public services, contributing one tenth of the country's total income, while in China according to Suhua Zhang and Zhuowen Huang (2019) its economy can grow, one of which is because of PNBP, but many people ignore the impact of PNBP on the economy so that the country not utilizing PNBP optimally to achieve economic growth.

PNBP is a scope of state finance that is managed and accounted for, so the Supreme Audit Agency (BPK), as an independent audit institution, also conducts audits on components that affect state income and are state revenues in accordance with the law. Based on (Peraturan Pemerintah Nomor 28 Tahun 2023) the types of Non-Tax State Revenues applicable in the Ministry of Agriculture are as follows:

1. Tourism Education Services
2. Provision of Business Rights and Licensing Services
3. Animal and Plant Quarantine Action Services
4. Higher Education Administration Services
5. Agricultural Functional Services
6. Provision of Infrastructure in accordance with Duties and Functions
7. Royalties and Technology Transfer Services from Agricultural Research and Development
8. Administrative Fines in the Agricultural Sector

The Non-Tax State Revenue target is collected or levied by Government Agencies by order of the Law or Government Regulation or designation from the Minister of Finance. The Target and Realization of Non-Tax State Revenues are achievement targets set for each ministry/agency in realizing state revenues derived from non-tax revenues, such as in the Ministry of Agriculture under the Research and Development Agency, where one of its units is The Large Testing Center for Standar Rice Instruments. Non-Tax State Revenues that have been collected or levied in accordance with the realization are then deposited into the state treasury and must be reported in writing by the Government Agency Officials to the Minister of Finance in the form of a Non-Tax State Revenue Realization Report. In this study, what will be examined is how much contribution from the target and realization of a agricultural product sales and research collaboration from 2018-2022 as attached in table 1 below:

Table 1: Target and Realization of Agricultural Product Sales and Research Collaboration from 2018-2022

Year	Functional PNBP	PNBP Target (Rp.)	PNBP Realization (Rp.)
2018	Agricultural Product Sales	1.470.000.000	3.194.078.670
	Research Collaboration	3.837.781.000	3.920.687.777

Year	Functional PNBP	PNBP Target (Rp.)	PNBP Realization (Rp.)
2019	Agricultural Product Sales	1.800.000.000	1.856.508.000
	Research Collaboration	11.532.645.000	11.563.869.303
2020	Agricultural Product Sales	1.858.000.000	1.947.575.000
	Research Collaboration	2.381.542.000	2.388.495.640
2021	Agricultural Product Sales	634.750.000	994.329.000
	Research Collaboration	1.722.430.000	1.581.206.600
2022	Agricultural Product Sales	1.350.000.000	1.581.940.000
	Research Collaboration	511.462.000	511.462.100

Source: PNBP Report of the Large Testing Center For Standar Rice Instruments from 2018 to 2022

Note: PNBP stands for "Penerimaan Negara Bukan Pajak", which translates to "Non-Tax State Revenue" in English. It's a term used in Indonesia to refer to state income that comes from sources other than taxes.

The sale of agricultural products and research collaboration are the focus of this study due to the suboptimal contribution of the sale of agricultural products and research collaboration as per Peraturan Pemerintah Nomor 28 Tahun 2023. Therefore, it is necessary to conduct a study titled "Contribution of Non-Tax State Revenue: Sales of Agricultural Products and Research Collaboration at the Large Testing Center For Standar Rice Instruments". The research method used provides an overview of how effective the contribution of Non-Tax State Revenue is at the Large Testing Center For Standar Rice Instruments. This research is supported by previous research such as by Wulan Kusumaramdhani (2022) at the Directorate General of General Legal Administration during the Covid-19 period, Management of Non-Tax State Revenue able to maintain effective performance of 82.54% in 2020 and 83.34% in 2021, whereas according to Tike Dwi Puteri (2021) with research conclusions Contribution of Non-Tax State Revenue at the Institute for Public Aquatic Fisheries Research and Fisheries Extension in 2019 the realization of revenues did not reach the target, however for 2020 it can reach the target of 198.9%, meaning the Non-Tax State Revenue policy is effective

2. LITERATURE REVIEW

According to Keputusan Menteri Pertanian Republik Indonesia Nomor 484/KPTS/RC.020/M/8/2021, in line with the paradigm shift from conventional agricultural systems to sustainable bio-industry agricultural systems, the Ministry of Agriculture will focus on strategic agricultural commodities such as rice, corn, soybeans, chili, onions, sugarcane, and beef/buffalo. The Agricultural Sales Results at the Large Testing Standard Rice Instrument come from the Sale of Rice Seed/Breeder Seed, Sale of Basic Rice Seed/Foundation Seed, and Sale of Rice Seed/Stock Seed.

The definition of Cooperation according to Peraturan Pemerintah Nomor 28 Tahun 2023, Article 1 and Article 2 about Non-Tax State Revenue (PNBP) applicable in the

Ministry of Agriculture is implemented based on a cooperation contract, which means "cooperation contract, is an agreement between the work unit or technical implementation unit with other parties from within or outside the country for research and development as well as education and training.

The definition of Non-Tax State Revenue according to Undang Undang Republik Indonesia Nomor 9 tahun 2018 Article 1 paragraph 1 is that Non-Tax State Revenue, abbreviated as PNBP, is a levy paid by individuals or bodies by obtaining direct or indirect benefits from services or utilization of resources and rights obtained by the state, based on laws and regulations, which become the Central Government's revenue outside tax revenue and grants, managed in the state budget revenue and expenditure mechanism.

According to (Srimulyani, 2018), the source of Non-Tax State Revenue comes from natural resources, from separated wealth, from State services which then give a price to provide good service delivery, where the three sources of PNBP have different principles. From the philosophical side, PNBP originating from natural resources, in this case, the state controls natural resources then delegated to business units whether state-owned enterprises or private must have the principle to maximize the benefits of these natural resources for the community and of course from the side of sustainability. As for PNBP originating from the management of state-owned goods, the philosophical basis is how state-owned goods can be optimized for the welfare of the people. From the side of separated state wealth, the government has the right to receive dividends.

The purpose of Non-Tax State Revenue Regulation according to Article 2 Undang Undang Republik Indonesia Nomor 9 tahun 2018 is as follows:

1. To realize the enhancement of national independence by optimizing the state's revenue sources from Non-Tax State Revenues (PNBP) in order to strengthen fiscal resilience, and support sustainable and equitable national development.
2. To support government policies in the context of improving people's welfare, enhancing quality economic growth, improving income distribution, and preserving the environment for intergenerational continuity while still considering aspects of justice.
3. To realize clean, professional, transparent, and accountable government services to support good governance and improve service to the community.

The Non-Tax State Revenue Objects according to Undang Undang Republik Indonesia Nomor 9 tahun 2018 Article 4 paragraph 1 include:

1. Utilization of Natural Resources;
2. Services;
3. Management of Separated State Wealth;
4. Management of State-Owned Goods;
5. Fund Management; and
6. Other State Rights.

The subject of Non-Tax State Revenue According to Article Peraturan Pemerintah Republik Indonesia Nomor 58 Tahun 2020, paragraph 1, the subject of Non-Tax State

Revenue (PNBP) includes individuals and entities from within or outside the country who use, benefit from, and/or are associated with PNBP objects.

The Agency Managing Non-Tax State Revenue According to Chapter II, Article 3, consists of:

1. Ministries / Agencies
2. The Ministry that performs the function as the State General Treasurer, led by the Minister as the State General Treasurer.

Contributions are used to determine the extent to which the sale of agricultural products and research collaborations contribute to the State. The calculation of contributions is done by comparing the realization of PNBP receipts with the Total PNBP Receipts. The data is analyzed using the formula (Guritno, 2000):

$$\text{Functional PNBP Contribution} = \frac{\text{Amount of Functional PNBP (i)}}{\text{Total of Functional PNBP (i)}} \times 100\%$$

Table 2: Criteria used to value contribution.

No	Contribution	Criteria
1	0% - 10%	Very Less
2	10% - 20%	Less
3	20% - 30%	Moderate
4	30% - 40%	Quite Good
5	40% - 50%	Good
6	> 50 %	Very Good

Source: Ministry of Home Affairs Decree No. 690.900.327 Year 1996

Table 3: Criteria used to value Effectiveness.

No	Contribution	Criteria
1	<60%	Not Effective
2	60% - 80%	Less Effective
3	80% - 90%	Quite Effective
4	90% - 100%	Effectove
5	> 100 %	Very Effective

Source: Ministry of Home Affairs Decree No. 690.900.327 Year 1996

3. METHODOLOGY

Research Methodology, according to (Sandu Siyoto dan Ali Sodik, 2015), is a technique or procedure for collecting and analyzing data, while according to (Sugiyono, 2018), it is a scientific way to obtain data for a specific purpose and use. Based on these two definitions, it can be concluded that Research Methodology is a systematic and organized way to analyze a problem. The method used in this research is a descriptive method with a qualitative approach. According to (Sugiyono, 2018), the descriptive method is a method conducted to know the independent variable, either only one variable, two or more (variables that stand alone or independent variables) without making comparisons with other variables that are researched and analyzed to obtain conclusions, while the Qualitative Approach according to (Sugiyono, 2018) emphasizes a process of collecting and analyzing data systematically and intensively to represent the results of the research studied.

This research was implemented from oktober 2023 until march 2024 at the Large Testing Center for Standar Rice Instruments, a testing institution located in Sukamandi, Ciaseam District, Subang Regency, West Java. The data collection techniques used in this research are as follows:

1. Documentation Research

The data obtained is primary data, obtained by documentation. Documentation is the collection of data by recording data related to the problem to be researched from documents owned by the related company, namely data collection through written materials in the form of Government Regulations, Laws of the Republic of Indonesia, Minister of Agriculture Decisions, Functional PNPB Target and Realization Reports and available archives.

2. Library Research

The data obtained is secondary data, obtained through literature studies conducted as an effort to obtain theoretical data as a comparison with the research data obtained. This data can be obtained from literature, articles, and other writings related to this research. In this case, the researcher uses the internet media as a search for information regarding theories and research data.

The Data Analysis Techniques used are as follows:

1. Analysis of the development of Functional Non-Tax State Revenue based on each source of income. This analysis compares the target amount of Non-Tax State Revenue with the realization of Non-Tax State Revenue in the form of a percentage (%). The discussion will be based on the results of the analysis above for each observation year from 2018 to 2022. The results of the analysis will be presented for each year and linked to the existing conditions at the time of analysis.
2. Analysis of the contribution of each source of Functional PNPB income to the total Functional Non-Tax State Revenue at the Large Testing Center For Standar Rice Instruments.

4. DISCUSSION

Comparison of Functional Non-Tax State Revenue Targets and Realization of Functional Non-Tax State Revenue at the Large Testing Center For Standar Rice Instruments from 2018 to 2022 to determine the contribution and effectiveness, as seen in

table 4 below :

Table 4: Contribution and Effectiveness of PNBPN The Large Testing Center For Standar Rice Instruments from 2018-2022.

Year	Functional PNBPN	PNBPN Target (Rp.)	PNBPN Realization (Rp.)	% Effectiveness	% Contribution	Contribution Criteria
2018	Agricultural Product Sales + Research Collaboration	5.307.781.000	7.114.766.447	134	88.75	Very Good
2019	Agricultural Product Sales + Research Collaboration	13.332.645.000	13.420.377.303	101	72.56	Very Good
2020	Agricultural Product Sales + Research Collaboration	4.239.542.000	4.336.070.640	102	69.27	Very Good
2021	Agricultural Product Sales + Research Collaboration	2.357.180.000	2.575.535.600	109	68.00	Very Good
2022	Agricultural Product Sales + Research Collaboration	1.861462.000	2.093.402.100	113	53.61	Very Good

Source : Non-Tax State Revenue (PNBPN) Data from 2018 to 2022, Processed in 2022

The calculations from table 4 above are analyzed using the formula (Guritno, 2000) as follows :

$$\text{Functional PNBPN Contribution of Year 2018} = \frac{\text{Amount of Functional PNBPN}}{\text{Total of Functional PNBPN}} \times 100\% = \frac{7.114.766.447}{8.015.796.447} \times 100\% = 88,75 \%$$

$$\text{Functional PNBPN Contribution of Year 2019} = \frac{\text{Amount of Functional PNBPN}}{\text{Total of Functional PNBPN}} \times 100\% = \frac{13.420.377.303}{18.493.143.585} \times 100\% = 72,56 \%$$

$$\text{Functional PNBPN Contribution of Year 2020} = \frac{\text{Amount of Functional PNBPN}}{\text{Total of Functional PNBPN}} \times 100\% = \frac{4.336.070.640}{6.258.951.240} \times 100\% = 69,27 \%$$

$$\text{Functional PNBPN Contribution of Year 2021} = \frac{\text{Amount of Functional PNBPN}}{\text{Total of Functional PNBPN}} \times 100\% = \frac{2.575.535.600}{3.787.050.600} \times 100\% = 68,00 \%$$

$$\text{Functional PNBPN Contribution of Year 2022} = \frac{\text{Amount of Functional PNBPN}}{\text{Total of Functional PNBPN}} \times 100\% = \frac{2.093.402.100}{3.904.154.100} \times 100\% = 53,61 \%$$

In 2018, the realization of Non-Tax State Revenue (PNBPN) came from the sale of agricultural products in the form of: (1) sales of rice seeds of the Breeding Seed class, (2) sales of rice seeds of the Foundation Seed class, and (3) sales of rice seeds of the Stock Seed class by 257.28%, and research collaboration based on a Cooperation contract with other parties in the form of activities: (1) Release of hybrid rice varieties, (2) Multi-test of hybrid rice, (3) Screening of brown planthoppers and bacterial leaf blight, (4) Testing the resistance of hybrid rice lines PT, Syngenta Indonesia against brown planthopper biotype 3 and bacterial leaf blight ((5) Multilocation test of hybrid rice PT. Syngenta Indonesia (6) Adaptation test of hybrid rice (7) Assessing Toxicity of DR8 in Key Rat Species of Indonesia, (8) Contraceptive balts to limit fertility of ricefield rodents in SE Asian (9) Climate change adaptation through the development of a decision support tool to guide rice production, (10) Efficacy of poly 4 as KMgS fertilizer on the growth and production of rice, (11) Implementation of institutional development incentives for leading science and

technology centers (12) Monitoring the resistance of insecticide prevaton 50SC against yellow rice stem borers, (13) Screening the resistance of rice gaur from the Kotawaringin Timur district agriculture office against brown planthoppers, bacterial leaf blight disease, tungro, abiotic FE and AI cengkaban, (14) Dissemination of regional leading innovation centers, (15) Optimization of pheromone dose to manage yellow race stem borer *Scirphophaga incertulas*, in Rice by Mating Disruption (16) Dissemination of Banten Regional Leading Innovation Center, (17) Resistance Test of Rice Lines Faculty of Agriculture, University of Jambi Against Brown Planthopper, Bacterial Leaf Blight, Tungro, and Blast and Resistance Test Against Aluminum (Al), (18) Testing the Resistance of Paddy Field Rice Lines Against Blast, Brown Planthopper, Bacterial Leaf Blight and Tungro in Greenhouses, (19) Characterization of Physical Quality, Physicochemical, and Nutrition and Resistance Test Against Tungro Some Mutant Varieties of Klaten Regency Government, (20) Testing the Resistance of Rice Lines of the Sijunjung Regency Agriculture Office Against Brown Planthopper Pests and Bacterial Leaf Blight, (21) Screening of Pest and Disease Resistance of Local Rice Varieties Putiah Papanai Padang Pariaman Regency Government Against WBC, HDB, Tungro and Blast and Physical and Chemical Quality Content of Grain/Rice, (22) Testing the Resistance of Red Rice Paddy of Batang Regency Government Against Rice Plant Pests, (23) Testing the Resistance of Five Rice Plant Lines Against Brown Planthopper *Nilaparvata lugens* Stal (24) Efficacy Testing of Tank-Mix Compound Covers Products Identity AT, OC, PY and ON/Field Efficacy of Compound Against Brown Planthopper (*Nilaparvata lugens*) (25) Use of Amizote to Increase Yield and Efficiency of NPK Fertilizer Use (*Oryza sativa*), (26) Improvement of Resistance of Superior Rice Varieties Against Blast Disease by 102.16% exceeding the set target so that the contribution of functional PNBP realization to the total realization of functional PNBP respectively by 46.71% and 57.34%. This is because (1) The Seed Source Management Unit produces rice seeds from new variety research and varieties that are in demand by farmers in Indonesia. (2) Using research and development collaboration based on a Cooperation contract with both private parties and local governments. The contribution of functional PNBP in 2018 was 88.75% of the total of functional PNBP.

In 2019, the realization of Non-Tax State Revenue (PNBP) came from the sale of agricultural products in the form of: (1) sales of rice seeds of the Breeding Seed class, (2) sales of rice seeds of the Foundation Seed class, and (3) sales of rice seeds of the Stock Seed class amounting to 103.14% and research collaboration based on a Cooperation contract with other parties in the form of activities: (1) Contraceptive Baits to Limit Fertility of Ricefield Rodents in SE Asia, (2) Efficacy Testing of Tank-Mix Compound Covers Product Identity AT, OC, PY, and ON/Field Efficacy of Compound Substances Against Brown Planthoppers (*Nilaparvata lugens*), (3) Testing the Effectiveness of Dynamic Inorganic Fertilizer on Rice Growth and Yield, (4) Testing the Resistance of Hybrid Rice Strains PT. Dupont Indonesia against Blast Disease in the Greenhouse (5) Testing the Effectiveness of Frensoil Soil Conditioner on Rice Plants, (6) Testing Pest Disease Resistance, Yield Quality and Adaptation of Rice Plants, (7) Adaptation Test, Pest Disease Resistance and Grain Quality Test PT. Dupont Indonesia, (8) Testing the Effectiveness of Technology (Drip Irrigation) on Water Consumption Efficiency, Rice Growth and Yield, and Farming Business Feasibility, (9) Testing Rice Strains from the Banyuwangi Regency Agriculture Office Against Brown Planthoppers and Bacterial Leaf Blight, (10) Adaptation Test, Evaluation of Resistance to Pests and Diseases, Evaluation of Grain Quality, Rice,

and Organoleptic Test, and Compilation of Variety Release Proposals, (11) Loading Calibration Curve of Water Content, Protein Content and Amylose Content on Nir Rice Composition Analyser AN-920, (12) Testing the Resistance of Black Rice Strains, Against Tungro Disease, (13) Testing the Resistance of Tungro Virus Disease and Blast on Mutated Rice Strains of Local Varieties Lampai kuniang from Sijunjung Regency, (14) Testing the Resistance of Rice Plant Strains Against Brown Planthopper (*Nilaparvata lugens* Stal), Bacterial Leaf Blight, Tungro and Blast, (15) Management of Yellow Rice Stem Borer, *Scirphopaga Incertulas* in Rice by Mating Disruption, (16) Testing Cempo Black Rice From LPPM Sebelas Maret University Against Brown Planthopper Pests and Bacterial Leaf Blight Disease, (17) Testing Gogo Rice Strains from the Biotechnology Research Center of the Indonesian Institute of Sciences Against Blast Disease Stress and Its Grain and Rice Quality, (18) Testing the Resistance of Rice Strains of Sijunjung Regency, West Sumatra Against Bacterial Leaf Blight Patotype III, (19) Rodent Damage and Transmission of Rodent-Borne Zoonotic Disease in Households in Asia-Pacific Territories (RAT-ADAPT) amounting to 100.27% exceeding the set target so that the contribution of functional PNBPN realization to the total realization of functional PNBPN is 10.56% and 65.75% respectively. This is because (1) The Seed Source Management Unit produces rice seeds from new research varieties and varieties that are in demand by farmers in Indonesia. (2) Conduct research and development collaboration based on a Cooperation contract with both private parties and local government. The contribution of functional PNBPN in 2019 is 72.56% of the total of functional PNBPN.

In 2020, the realization of Non-Tax State Revenue (PNBPN) came from the sale of agricultural products, which included: (1) the sale of Breeding Seed class rice seeds, (2) the sale of Foundation Seed class rice seeds, and (3) the sale of Stock Seed class rice seeds, amounting to 104.82%. Additionally, research collaboration based on contracts with other parties involved activities such as: (1) Rodent Damage and Transmission of Rodent-Borne Zoonotic Disease in Households in Asian-Pacific Territories (RAT-ADAPT), (2) Testing the Effectiveness of Sulfur Coated Urea (SCU) HARACOAT SCU39 on Rice Growth and Yield, (3) Testing Tungro Virus and Blast Disease Resistance in Genetically Engineered Rice Strains from Kerinci District, (4) Effects of Application of Calcium Silicate-Based Material on Rice Farming in Indonesia, (5) Development of Guaranteed Rice and Premium Quality Varieties, (6) Adaptation Test, Pest Disease Resistance Test and Rice Quality of PT Agri Makmur Lestari, (7) Production of Parent Seeds HIPA 19 and HIPA 21 to Support Licensing Cooperation, (8) High Zn Rice for Indonesia, Harvest Plus amounting to 100.29%, exceeding the set target. Therefore, the contribution of functional PNBPN realization to the total functional PNBPN realization was 34.45% and 42.25% respectively. This was due to: (1) The Seed Source Management Unit producing rice seeds from new research varieties and varieties that are in high demand by farmers in Indonesia. (2) Conducting research and development collaborations based on contracts with both private parties and local governments. The contribution of functional PNBPN in 2020 was 69.27% of the total of functional PNBPN.

In 2021, the realization of Non-Tax State Revenue (PNBPN) came from the sale of agricultural products in the form of: (1) sales of rice seeds of the Breeding Seed class, (2) sales of rice seeds of the Foundation Seed class, and (3) sales of rice seeds of the Stock Seed class, amounting to 156.65% exceeding the set target. However, research

collaboration based on a Cooperation contract with other parties in the form of activities: (1) Preparation of Grain Samples for Calibration of NIR Rice Composition Analyser AN-920 Data, (2) Production of Parent Seeds HIPA 19 and HIPA 21 to Support Licensing Cooperation, (3) Efficacy Test of Gypblend, Starsil, Agroleaf, Polysulphate Packages on Rice Plants in Alluvial Irrigation Paddy Fields, (4) Demonstrating Perfect Land Levelling by Farming Bulldozer D21PL-8 for Direct Seeding Rice at Swampy Area in Central Kalimantan, (5) Testing Resistance to Brown Planthopper Pests, Bacterial Leaf Blight, Tungro and Blast Diseases and Quality of PAIR-BATAN Rice Lines, (6) Resistance of PT. Agri Makmur Pertiwi's Rice Plant Lines to Brown Planthopper, (7) High Zn Rice for Indonesia, Harvest Plus Program, (8) OneRice a unified rice breeding strategy to develop and deliver better rice varieties faster to the farmers in Southeast Asia, (9) Testing Resistance of Panser Regency Government's Hopeful Lines to Brown Planthopper Pests, Blast Disease and Bacterial Leaf Blight and Iron (Fe) Poisoning Tolerance Test and Rice Chemical Quality, (10) Effectiveness Test of PT. Bandung Inovasi Organik's Organic Fertilizer on the Growth and Yield of Rice, (11) Evaluation of Rice Lines Carrying QTL Surface Root (qSFR) for Saline Land and Fe Poisoning, (12) Selection of Lines and Formation of Rice Populations Carrying Partial Resistance to Blast Disease by 91.80% below the set target due to cancellation of cooperation, so the contribution of Functional PNBP realization to the total realization of functional PNBP is 27.22% and 43.28% respectively. This is because: (1) The Seed Source Management Unit produces rice seeds from new variety research and varieties that are in high demand by farmers in Indonesia. (2) Conducting research and development cooperation based on a Cooperation contract with both private parties and regional governments. The contribution of functional PNBP in 2021 is 68.00% of the total of functional PNBP.

In 2022, the realization of Non-Tax State Revenue (PNBP) came from the sale of agricultural products in the form of: (1) sales of rice seeds of the Breeding Seed class, (2) sales of rice seeds of the Foundation Seed class, and (3) sales of rice seeds of the Stock Seed class amounting to 117.18%. There was also research cooperation based on a Cooperation Contract with other parties in the form of activities: (1) Production of Parent Seeds HIPA 18 to Support Licensing Cooperation (PT. Benih Citra Asia), (2) Production of Parent Seeds HIPA 18 to Support Licensing Cooperation (CV. SEMI), (3) Testing the Resistance of Hybrid Rice Lines of PT.BISI International Tbk Against Brown Planthopper (*Nilaparvata lugens*) amounting to 100.00% exceeding the set target so that the contribution of the realization of Functional PNBP to the total realization of functional PNBP was 43.94% and 14.21% respectively. This is because: The Seed Source Management Unit produces rice seeds from new variety research and varieties that are in high demand by farmers in Indonesia. (2) Conduct research and development cooperation based on a Cooperation Contract both with the private sector and local government. The contribution of functional PNBP in 2022 was 53.61% of the total of functional PNBP.

From this discussion, it can be seen in the graphs in Figure 1 the contribution of PNBP and Figure 2 The effectiveness of PNBP as below :

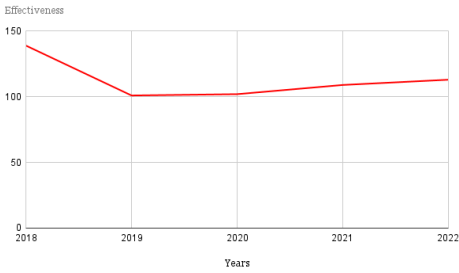


Figure 1: Contribution of PNBP

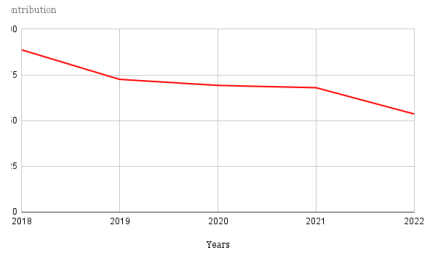


Figure 2: Effectiveness of PNBP

Figures 1 and 2 above show the contribution and effectiveness, it shows that the contribution from each year has decreased but is still in the criteria of providing excellent contributions and effectiveness, the realization each year can reach the target and even exceed the target meaning that the Large Testing Center For Standar Rice Instruments from 2018 -2022 provides excellent contributions and is very effective for the running of the government, only in 2021 there was a cancellation of the cooperation contract for the production of hybrid rice seed parents with PT. Tunas Widji Nayottama and the presence of plant disturbing orgasms, but the realization still exceeds the target. The results of this research are supported by previous research (OECD 2022) in various countries for 2018-2020 in Bhutan, Kyrgyzstan and the Philippines it increases every year, but in Kazakhstan, Maldives, Mongolia and Papua New Guinea it decreases while in Fiji, Thailand and Singapore In 2018-2020, non-tax state revenue went up and down

The contribution of Non-Tax State Revenue according to (Fajri Jufri, 2019) The state obtains PNBP worth Rp8.4 billion in the form of royalty results from agricultural technology transfer activities carried out by the license recipient partners of the Ministry of Agriculture's Research and Development Agency in 2019, different from State Revenue sourced from regional taxes, such as research conducted by (Ni Kadek Ita Erawati, Gede Adi Yuniarta dan I Nyoman Putra Yasa,2019) Regional taxes, especially hotel taxes, contribute very well to PAD, the supporting factor is the rate of economic growth, while the inhibiting factor is egosectoral, the effort to achieve the target by intensifying and extending regional taxes, this is supported by (Surya et al : 2018) The target and realization of taxes in East Kalimantan province have maximized tax receipts for PAD to achieve community welfare. This happened because there is a (Pebriani, Ni K., Edy S. dan I.G.A. Purnamawati. 2017) strong relationship between taxpayers and the tax directorate.

5. CONCLUSION AND RECOMMENDATION

5.1. Conclusion

From the analysis of the development of targets and realization of Non-Tax State Revenue, then it can be concluded that the contribution of agricultural sales and research collaboration provides an excellent and highly effective contribution to the state, meaning it contributes to Non-Tax State Revenue for the nation and the state to carry out development, which is one of the keys to achieving quality economic growth through the agricultural sector, thus capable of moving towards Golden Indonesia in 2045. The largest contribution from

agricultural sales in 2018 was the sale of rice seeds worth IDR 3.194.078.670, and the largest contract collaboration in 2019 worth IDR 8.282.709.885, from the activity of managing yellow rice stemborer scirpophage incertulas in rice by mating disruption - Provivi - USA.

5.2. Recommendation

Based on the results of the research and discussion of the research above, the author gives the following suggestions:

1. Contract collaboration should not be canceled in the current year and the Collaboration Contract must be paid after the Budget User Detail List (DIPA) is issued unless there is force majeure, besides that to prevent the existence of plant pests, (a) Seed treatment for prevention or early control, (2) periodic crop monitoring and trap lights to know migrant insects, (3) Simultaneous planting or two weeks difference with surrounding planting (4) Use insecticides with doses and types according to recommendations.
2. For the Work Unit of the Large Testing Center For Standar Rice Instruments which is the subject of research, it is expected to optimize the sources of Non-Tax State Revenue and manage transparent and accountable Non-Tax State Revenue.
3. For the Work Unit within the scope of the Agricultural Research and Development Agency to optimize the sale of agricultural products and involve partners to collaborate in testing so that the realization of Non-Tax State Revenue exceeds the set target.

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