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THE ROLE OF STATE REVENUE IN ACHIEVING SUSTAINABLE DEVELOPMENT GOALS

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ABSTRACT

Sustainable development as stated in the Sustainable Development Goals (SDGs) requires significant financial resources to achieve a balance between economic, social, and environmental needs. Sources of state revenue, including taxes, Non-Tax State Revenue (PNBP), and grants, play an important role in supporting the achievement of the SDGs. Taxes contribute more than 80% of state revenue, while PNBP and grants also provide support for strategic development programs. However, the management of these revenue sources faces various challenges, such as low tax compliance, dependence on natural resources (SDA), and inefficiency in grant management. This study uses a descriptive qualitative approach with secondary data analysis from government reports, regulations, scientific journals, and statistical documents. The results show that taxes are the main source of funding for the education, health, and infrastructure sectors, while PNBP supports economic diversification through the management of natural resources, state-owned enterprises, and public services. Grants support strategic projects, such as climate change mitigation and disaster management. However, the main challenges of dependence on SDA and grants, as well as the need for tax reform, need to be addressed. The proposed optimization strategies include reforming the tax system, diversifying revenue sources, increasing financial transparency, and strengthening international cooperation to achieve sustainable development goals.

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A. INTRODUCTION

Sustainable Development Goals (SDGs) is a global agenda that aims to create sustainable development by balancing social, economic and environmental aspects. Achieving the SDGs requires large financial resources, and one of the main sources used by the government to meet these needs is tax. Tax is the largest contributor to the state revenue structure in Indonesia, contributing more than 80% of total state revenue (Saidi & Huseng, 2010).

As the main source of public funding, taxes are used to finance various strategic sectors such as infrastructure development, education services, health, and social protection. For example, revenue from Income Tax (PPh) and Value Added Tax (PPN) supports the development of public facilities and improving public welfare (Sutedi, 2022). However, tax optimization faces challenges in the form of low levels of taxpayer compliance, dependence on consumption tax, and gaps in the tax administration system.

In an effort to achieve the Sustainable Development Goals (SDGs), the government needs diverse and sustainable funding sources. In addition to taxes, Non-Tax State Revenue (PNBP) plays an important role as a significant source of state revenue. PNBP includes the results of natural resource management, profits of State-Owned Enterprises (BUMN), and income from Public Service Agencies (BLU) (Millena & Jesi, 2021).

For example, revenue from the oil and gas sector makes a large contribution to PNBP. However, dependence on this sector can pose risks to the country's financial stability, especially when global commodity prices fluctuate. In addition, the management of PNBP faces challenges in terms of transparency, accountability, and efficiency. Several cases show that the results of PNBP have not been fully managed for the interests of sustainable development, such as improving infrastructure or reducing social inequality (Saidi & Huseng, 2010).

In facing the challenges of sustainable development, the government needs a comprehensive funding strategy, including through the use of grants. Grants are a form of state revenue that is not mandatory and is often used to finance strategic projects such as the development of disaster-affected areas, education, and health (Fadhila et al., 2023). Grants can come from domestic and international donors, including international organizations such as the World Bank and UNDP.

Although the contribution of grants to total state revenues is relatively small compared to taxes and PNBP, grants have a significant impact in supporting urgent development programs. However, grant management in Indonesia still faces obstacles in the form of irregular allocation mechanisms and a lack of transparency in their use. In some cases, the grants received have not been optimally utilized to support the achievement of the Sustainable Development Goals (SDGs) (Millena & Jesi, 2021).

In supporting the achievement of SDGs, inclusive and efficient tax policy reforms are needed, optimization of PNBP management through strict and transparent regulations, and planned and accountable grant management. This study aims to analyze the role of taxes, evaluate the contribution of PNBP, and explore the role of grants as the main source of funding in supporting sustainable and inclusive development.

B. THEORETICAL FRAMEWORK

1. Country income

State revenue includes all government receipts used to finance public expenditure. According to Law No. 17 of 2003 concerning State Finance, state revenue is the government's right to receive money from taxes, non-tax revenues, and grants. This income is used to finance government activities, infrastructure development, and various public service programs.

a. Income from Taxes

Tax is one of the main sources of income for the state which is used to finance various state needs, ranging from infrastructure development, public services, to financing social programs. In Indonesia, taxes contribute more than 80% to state revenue. This tax serves as a tool to achieve fiscal and social goals, by financing state spending and income redistribution. Types of taxes include: 1) Income Tax (PPh): PPh is imposed on the income of individuals, business entities, or other entities, including salaries, business profits, and investment income. PPh rates in Indonesia are progressive, with rates for individuals ranging from 5% to 30%, depending on income. Meanwhile, PPh rates for business entities usually remain around 22%. The progressiveness of this rate aims to create social justice, where individuals or companies with higher incomes are subject to higher taxes (Pajak, 2020). 2) Value Added Tax (VAT): VAT is levied on the consumption of goods and services. VAT is levied at every stage of production and distribution at a rate of 11%, which is planned to increase to 12%. VAT aims to increase state revenue and control consumption patterns, where luxury or non-essential goods may be subject to higher rates (Pajak, 2020). 3) Land and Building Tax (PBB): PBB is imposed on ownership or control of land and property, managed by the local government. PBB is calculated based on the taxable object's selling value (NJOP) and is annual. This tax aims to support regional development, encourage better property management, and reduce land speculation that can lead to social inequality (Republik Indonesia, 2020). 4) Customs and Excise: Customs and Excise are imposed on imported goods, exports, and certain goods such as tobacco and alcohol that are considered to have negative social impacts. This tax aims to control the circulation of these goods in society and as a source of state revenue, while also controlling goods that can harm society.

b. Non-Tax State Revenue (PNBP)

Non-Tax State Revenue (PNBP) is one of the main sources of state revenue obtained from various types of economic activities that are not directly related to tax collection. Unlike taxes which are an obligation for citizens, PNBP is generated through the utilization and management of natural resources, profits from State-Owned Enterprises (BUMN), and income from public services provided by the State (Indonesia, 2023). Types of PNBP include: 1) Utilization of Natural Resources (SDA): State revenues from the utilization of Natural Resources (SDA) include the results of exploitation of petroleum, natural gas, coal, and other mines. Indonesia, which is rich in SDA, makes a large contribution to the State Budget (APBN) through royalties, special taxes, and sales of SDA managed by the government or business entities. In addition, the management of SDA also includes the forestry and fisheries sectors which also contribute important income for infrastructure development and community welfare. 2) SOE Profits: SOE profits come from state-owned companies operating in important sectors such as energy, transportation, and telecommunications. These profits, especially in the form of dividends, are a source of Non-Tax State Revenue (PNBP). Examples of SOEs that make major contributions are PT Pertamina (energy), PT PLN (electricity), and PT Kereta Api Indonesia (transportation). Dividends from SOEs help the government finance development programs and state spending, as well as strengthen state capital to develop infrastructure and other important sectors. 3) Public Service Revenue: Public Service Revenue is one of the sources of PNBP obtained from various public services provided by the state. This revenue includes services such as public transportation (for example PT KAI), management of state assets, and permits and licenses for economic activities. Tariffs or fees from services such as toll roads and transportation are a direct source of revenue for the state. In addition, revenue also comes from administration and registration related to the management of state resources, such as patents, land rights, and use of airspace.

c. Grant

A grant is assistance given without obligation to return, in the form of money, goods or services. Grants are often used to fund social, economic, or environmental development projects, such as disaster relief, climate change, and infrastructure development. Although non-binding, grants are usually accompanied by transparent usage agreements. Grants help developing countries or communities improve their quality of life and support projects with long-term impacts ((BAPPENAS), 2021).

2. Sustainable Development Goals (SDGs)

SDGs is a global initiative launched by the United Nations in 2015. Consisting of 17 goals and 169 targets, the SDGs aim to end poverty, protect the environment, and create global prosperity by 2030. Government revenues serve as the main source of financing for various SDG targets, such as:

a. **SDG 1: End Poverty**

State revenue, especially from taxes, plays an important role in poverty alleviation. This fund is used to fund social assistance programs such as food subsidies, social security for vulnerable groups (elderly, disabled, poor families), and direct cash assistance for poor families. In addition, international grants are used for the development of underdeveloped areas, with a focus on improving basic infrastructure and public services.

b. **SDG 3: Health and Well-being**

State revenue plays an important role in strengthening the national health system. Funds from taxes are used to build and modernize health facilities, as well as fund vaccination programs to protect the public from infectious diseases. In addition, state revenue helps expand access to free health services for the poor. Non-tax state revenues (PNBP) from the health sector, such as Public Service Agencies (BLU), also contribute to funding health programs.

c. **SDG 4: Quality Education**

State revenue plays an important role in providing quality and affordable education. Funds from state revenues ensure free primary and secondary education for children in Indonesia, as well as funding scholarships for outstanding students to continue their education to a higher level. This helps accelerate equal access to quality education.

d. **SDG 7: Affordable and Clean Energy**

State revenues from PNBP in the energy sector play an important role in funding the development of renewable energy, such as solar, wind, and hydro, as well as energy efficiency programs. This fund is also used to reduce dependence on fossil fuels. In addition, international grants help accelerate the transition to greener energy.

e. SDG 13: Addressing Climate Change

State revenues and international grants play an important role in mitigating climate change. Grants are used to fund carbon emission reduction projects and conservation of natural resources, such as forests. Management of forest ecosystems as carbon sinks is a priority. In addition, state revenues support emission reduction policies and climate change adaptation through investments in low-emission technologies and sustainable infrastructure.

3. Sustainable Development

The theory of sustainable development is a broader approach to development that takes into account long-term needs and maintains a balance between human needs and environmental sustainability. This concept was first introduced in the Brundtland report in 1987, which defines sustainable development as a development process that can meet the needs of the present without compromising the ability of future generations to meet their own needs. This shows that development does not only prioritize economic growth, but must also consider its impact on social and environmental aspects.

Dimensions of Sustainable Development

Economic Dimension: The economic dimension of sustainable development aims to achieve inclusive and sustainable economic growth, with a focus on improving the welfare of all levels of society without damaging natural resources. The main objectives include increasing employment opportunities, efficient management of natural resources, improving infrastructure, and alleviating poverty. Taxes and Non-Tax State Revenues (PNBP) play an important role as the main source of funding, supporting important sectors such as infrastructure, education, health, and sustainable policies. In addition, PNBP can help diversify the economy, reduce dependence on natural resources, and develop other sectors such as technology and services.

Social Dimension: The social dimension of sustainable development focuses on improving the quality of life of people in general and reducing social inequalities. Its main objectives include providing equitable access to basic services (education, health, clean water, employment), reducing social disparities (based on class, gender, race,

or economic access), empowering communities (through training and support), and strengthening human rights. Taxes and grants play an important role in funding social programs, such as free education and universal health care, and supporting community empowerment projects. Corporate taxes are also used to create jobs through wage subsidies or incentives for companies that employ vulnerable communities.

Environmental Dimension: The environmental dimension of sustainable development focuses on preserving ecosystems and natural resources to prevent damage that could have adverse effects on life. Its main objectives include wise management of natural resources, reduction of waste and pollution, conservation of ecosystems, and transition to renewable energy. Environmentally friendly policies, such as carbon taxes and incentives for green technology, as well as international grants, play an important role in funding climate change mitigation projects and environmental education. These measures aim to maintain the balance of ecosystems and ensure the sustainability of natural resources for future generations.

C. METHOD

This study uses a descriptive qualitative approach to analyze the role of state revenue sources in supporting the achievement of the Sustainable Development Goals (SDGs). This approach aims to provide a comprehensive picture of the contribution of taxes, Non-Tax State Revenue (PNBP), and grants to sustainable development and explore the challenges faced in their management. The data used in this study consists of secondary data obtained from various literature, such as tax laws and government regulations related to PNBP and grants, official government reports (such as the State Budget/APBN report), as well as relevant scientific journals and books. In addition, this study also uses statistical documents, such as tax revenue data, PNBP, and grants obtained from the Ministry of Finance of the Republic of Indonesia and international institutions.

Data collection techniques were carried out through literature studies and document analysis. Literature study was conducted by reviewing relevant academic literature, regulatory documents, and statistical reports, while document analysis was conducted to identify and understand the allocation and contribution of state revenue to sustainable development. The collected data was then analyzed using a descriptive-qualitative approach involving several steps, namely data reduction, categorization, and data interpretation. Data reduction is done by filtering information that is relevant to the research topic, while categorization is done by grouping data based on the type of state revenue, such as taxes, PNBP, and grants. Next, data interpretation is carried out to identify patterns, relationships, and challenges in managing state revenues.

The analytical framework of this research involves three main aspects, namely the contribution of state revenue to the achievement of SDGs targets, the effectiveness of state revenue management (including transparency, accountability, and efficiency), and the challenges faced in such management

along with relevant policy recommendations. To ensure the validity and reliability of the research, data triangulation was carried out by comparing information from various sources, including government reports, statistical data, and academic literature. Critical evaluation of the documents used was also carried out to ensure the accuracy of the information analyzed.

D. FINDINGS AND DISCUSSION

1. Tax Contribution to SDGs (Sustainable Development Goals)

Taxes play a very significant role in supporting the achievement of sustainable development goals (SDGs). SDGs are a global agenda consisting of 17 main goals to address various global challenges, such as poverty, inequality, health, education, and climate change. Taxes are one of the main sources of funding to realize this agenda, especially in the context of financing national development (Huddin & Al Fathoni, 2024).

In Indonesia, taxes contribute up to 80% of state revenue. This makes taxes the backbone of state finances, which are used to finance various development programs that support the SDGs. Taxes contribute to poverty alleviation through social programs such as direct cash assistance, food subsidies, and the Family Hope Program (PKH). Taxes are also used to fund empowerment programs for the poor, so that they can improve their standard of living. In addition, taxes are used to finance affordable and quality health services, such as immunization programs, hospital construction, and the provision of health facilities in remote areas (Huddin & Al Fathoni, 2024). The National Health Insurance (JKN) program managed by BPJS Kesehatan is also largely funded from the tax budget.

In the education sector, tax funds are allocated to ensure inclusive and quality access to education. Some examples are the provision of free schools, education subsidies, scholarships for outstanding students, and teacher training. This aims to create competent and competitive human resources. Taxes also support the development of infrastructure such as roads, bridges, ports, and power plants, which are essential for sustainable economic growth. Adequate infrastructure supports accessibility, mobility, and connectivity (Huddin & Al Fathoni, 2024).

In addition, several types of taxes such as carbon taxes and taxes on land use are designed to support environmental sustainability. Funds from this tax are used for climate change mitigation programs, forest conservation, and sustainable natural resource management.

Types of taxes that contribute directly to SDGs funding in Indonesia include Income Tax (PPh), Value Added Tax (PPN), and Land and Building Tax (PBB). Taxes also function as an instrument for wealth redistribution. By implementing progressive rates, taxes ensure that higher-income groups contribute more to support programs that help disadvantaged groups. This is in line with the SDGs principle that emphasizes inclusivity and reducing inequality (SDG 10) (Bank, 2021).

2. **The Role of Non-Tax State Revenue (PNBP)**

Non-Tax State Revenue (PNBP) is one of the main sources of financing for the state, besides taxes. PNBP includes various types of income derived from the management of state resources, public services, and profits of state-owned enterprises (BUMN) ((BAPPENAS), 2021). PNBP is an important component in the State Budget (APBN) which functions to support various development programs, especially to improve the quality of public services, build infrastructure, and realize sustainable development.

The main components of PNBP include management of natural resources (SDA), BUMN profits, public services, and management of separated state assets. Revenue from the SDA sector, such as oil, natural gas, minerals, coal , and forest products, is the largest contributor to PNBP. The government earns revenue through royalties, rents, and dividends from exploration and exploitation of natural resources by companies. In addition, BUMN such as PT Pertamina, PT PLN, and PT Telkom Indonesia make significant contributions to PNBP through dividend payments. Revenue is also obtained from various public services, such as passport fees, public facility levies, and administrative fines, which are allocated to improve the quality of these services.

PNBP supports national development in various aspects, such as clean energy development, infrastructure development, technological innovation, and environmental conservation. Revenue from the natural resources sector is used to support the transition to renewable energy, strategic infrastructure development, and research and technology. In addition, this revenue is also allocated to support natural resource conservation and management of conservation areas ((BAPPENAS), 2021).

With significant contributions, PNBP reduces dependence on taxes as the sole source of state revenue. PNBP also plays a role in encouraging green economic growth, such as sustainable infrastructure development and waste management. Part of the PNBP is reallocated to the regions through Revenue Sharing Funds (DBH) to support equitable development.

However, PNBP faces several challenges, such as commodity price fluctuations and environmental damage due to natural resource exploitation. To that end, the government is making efforts to diversify PNBP sources, increase transparency and accountability in its management, and strengthen supervision to ensure sustainability (Indonesia, 2023).

3. Grant Support for SDGs (Sustainable Development Goals)

Grants, both from domestic and international sources, are a very important form of funding support in helping governments and organizations achieve sustainable development goals (SDGs). A grant is a form of financial assistance provided by a donor agency, another country, or a philanthropic organization without any obligation to repay. These funds are often used to support special projects that require additional funding, especially in sectors that are national and global development priorities. Grants play a strategic role in bridging financing gaps that cannot be fully met by the state budget or other domestic funding. By focusing on specific projects, grants help accelerate the achievement of the SDGs through cross-sector, cross-country and cross-organizational collaboration (Bank, 2021).

Grants play a vital role in supporting various sectors, such as climate change mitigation (SDG 13), disaster management (SDG 11), social infrastructure development (SDG 9 and SDG 11), poverty alleviation and

food security (SDG 1 and SDG 2), and increasing access to education and health (SDG 4 and SDG 3). International grants often focus on climate change mitigation and adaptation, disaster management funding, and social infrastructure development and food security in developing countries. The grant also provides support for programs that improve access to education and health through facility construction, scholarships, teacher training, and improved health services.

The advantages of grants in development lie in their ability to provide additional funding sources, focus on priority projects with high impact, and transfer knowledge and technology from donors to recipients. Grants also encourage global cooperation, strengthening synergies between donor and recipient countries to achieve common goals, such as the SDGs. However, grant management faces challenges, such as donor dependency, administrative complexity, misalignment of priorities between donors and recipients, and the importance of transparency and accountability in its use.

To optimize grants in supporting the SDGs, it is necessary to strengthen the management capacity of countries and organizations receiving grants, multi-stakeholder collaboration involving various parties, and increase transparency in the reporting system. Grants can also be used to support innovative projects that have the potential to create long-term impact, such as green technologies, digital solutions, and community-based empowerment.

4. State Revenue Optimization Strategy

a. Tax System Reform

Tax system reform aims to increase the efficiency and effectiveness of tax collection by utilizing digital technology. This includes electronic systems for tax reporting, payment and monitoring, which can reduce costs and improve compliance. In addition, it is important to provide tax incentives to sectors that support the Sustainable Development Goals (SDGs), such as renewable energy and technological innovation, to encourage investment in sustainable projects that provide long-term benefits.

b. Diversification of Income Sources

Diversification of state revenue sources is important to reduce dependence on taxes. One of them is by developing tourism potential that can increase Non-Tax State Revenue (PNBP), create jobs, and boost the regional economy. Well-managed tourism will be a source of sustainable income. In addition, maximizing the management of BUMN is also crucial for income diversification. BUMN can provide greater contributions to the APBN through dividends and efficient asset management, which in turn will strengthen the country's fiscal stability.

c. Strengthening International Cooperation

International cooperation is essential in addressing global challenges such as climate change and economic inequality. One key step is to access green funding such as green bonds and climate finance to support sustainability projects, such as green infrastructure and renewable energy. In addition, establishing cooperation with global institutions helps countries obtain technical support, funding, and experience in sustainable

development, including the exchange of knowledge and technology to accelerate economic transformation towards a green and digital economy.

d. Transparent Financial Management

Transparent state financial management is essential to ensure that the budget is used effectively and efficiently. This can be done through regular audits by the Supreme Audit Agency (BPK) to ensure objective budget use and avoid misuse of public funds. In addition, involving the community in budget planning and supervision increases accountability and transparency, as well as strengthening social control to prevent corrupt practices.

E. CONCLUSION

State revenue, which includes taxes, Non-Tax State Revenue (PNBP), and grants, has a strategic role in supporting the achievement of the

Sustainable Development Goals (SDGs). Taxes are the main source of funding for national development programs, including education, health and infrastructure. PNBP contributes through natural resource management, BUMN profits, and public services, which support the diversification of state revenues. Grants, although small in contribution compared to taxes and PNBP, provide important support for strategic projects such as climate change mitigation, disaster management, and social infrastructure development.

However, the management of state revenue sources faces significant challenges, such as low levels of tax compliance, dependence on natural resources as the main component of PNBP, and dependence on foreign grants. To address these challenges, strategic steps are needed, including tax system reform to improve efficiency and compliance, diversifying revenue sources to reduce the risk of dependency, strengthening financial governance to ensure transparency, and international cooperation to strengthen financing for sustainable development. With proper management, state revenue can be the main driving force in supporting the transformation towards inclusive, sustainable and equitable development, in accordance with the vision and targets of the SDGs in 2030.

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