

INTISARI

Penelitian ini bertujuan untuk menganalisis Penerimaan Negara Bukan Pajak (PNBP) sebelum dan sesudah pandemi COVID-19 serta mengukur elastisitas sektor Jasa Layanan Umum, Barang Milik Negara, dan Pendidikan terhadap proporsi PNBP dalam total penerimaan negara pada periode 2017–2024. Studi ini menggunakan data sekunder berbentuk *time series* triwulanan yang bersumber dari Kementerian Keuangan. Data tersebut dianalisis menggunakan statistik deskriptif, analisis komparatif, Perhitungan elastisitas guna menganalisis respons masing-masing sektor terhadap perubahan PNBP. Hasil penelitian menunjukkan bahwa ketiga sektor memiliki tingkat elastisitas yang rendah, sehingga perubahan penerimaan PNBP tidak secara langsung menimbulkan perubahan besar pada sektor Jasa Layanan Umum, Barang Milik Negara, maupun Pendidikan. Sektor Jasa Layanan Umum dan Pendidikan cenderung stabil meskipun terjadi perubahan kondisi ekonomi selama pandemi, sedangkan sektor Barang Milik Negara menunjukkan variasi yang lebih besar sesuai pola pemanfaatan aset. Secara keseluruhan, ketiga sektor tetap menjadi penopang penting dalam struktur PNBP nasional dan tidak mengalami perubahan yang drastis selama periode penelitian.

Kata kunci: PNBP, Jasa Layanan Umum, Barang Milik Negara, Pendidikan, Elastisitas, Analisis Komparatif, COVID-19.

ABSTRACT

This study aims to analyze the differences in Non-Tax State Revenue (PNBP) before and after the COVID-19 pandemic, and to measure the elasticity of the Public Service Agency (JLU), State-Owned Assets (BMN), and Education sectors toward the proportion of PNBP in total state revenue over the 2017–2024 period. The research employs secondary time-series data on a quarterly basis obtained from the Ministry of Finance. The data were analyzed using descriptive statistics, comparative analysis, and elasticity calculations to examine the responsiveness of each sector to changes in PNBP. The results indicate that all three sectors exhibit low elasticity, meaning that fluctuations in PNBP do not directly lead to substantial changes in the JLU, BMN, or Education sectors. The Public Service Agency and Education sectors remain relatively stable despite shifts in economic conditions during the pandemic, while the State-Owned Assets sector shows greater variation consistent with asset utilization patterns. Overall, the findings suggest that these sectors continue to serve as important components of national PNBP and did not experience significant structural changes throughout the study period.

Keywords: Non-Tax State Revenue, Public Service Agency, State-Owned Assets, Education Sector, Elasticity, Comparative Analysis, COVID-19.