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Evaluating Non-Tax State Revenue Receivables Management in Indonesia's Mineral and Coal Sector: A Sustainability Management Perspective

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Abstract: Non-Tax State Revenue receivables in the mineral and coal sector continue to face various challenges that may increase the risk of uncollectible receivables and delay state revenue. This study aims to evaluate the management of Non-Tax State Revenue receivables at the Directorate of Mineral and Coal Revenue within a sustainability management framework, covering assessment and collection, post-collection optimization, settlement of non-performing receivables, and sustainable management. This study employed a qualitative case study approach using semi-structured interviews, document analysis, and observation. The data were analyzed thematically and validated through source triangulation. The findings reveal delays in issuing collection notices, calculation and tariff application errors, incomplete payer data, inadequate payment monitoring, delays in resolving objections, relief, and refunds, and inconsistent enforcement of sanctions. The settlement of non-performing receivables is also constrained by limited human resources, incomplete historical documents, delays in transferring cases to the State Assets and Auction Service Office, and suboptimal mechanisms for settling low-value receivables. Receivables management has not yet become fully integrated, risk-based, and sustainable. Therefore, stronger information systems, data validation, receivables aging and risk monitoring, human resource capacity, regulatory frameworks, and inter-agency coordination are required to support the continuity of state revenue.

Keywords: Non-Tax State Revenue, state receivables, mineral and coal, governance, sustainability management.

INTRODUCTION

Non-Tax State Revenue (NTSR) is an important instrument for financing national development and strengthening the government's fiscal capacity. In the mineral and coal sector, NTSR management is particularly complex because it involves numerous mining business licenses, various commodities, changes in licensing status, production and sales volumes, and the accurate application of tariffs. Revenue management in the extractive sector therefore requires reliable transaction data, adequate administrative capacity, and effective coordination between technical agencies and revenue management authorities (OECD & IGF, 2023).

The transfer of mineral and coal management authority from regional governments to the central government has increased the supervisory responsibilities of the Directorate General of Mineral and Coal. Data on NTSR receivables in 2025 recorded 17,985 transactions with a total value of approximately IDR 5.22 trillion and USD 392.37 million. Of these, 16,508 transactions, or approximately 91.79 percent, had reached the third collection notice stage. This condition indicates that receivables management problems are not limited to administrative recording but also concern the accuracy of assessments, collection effectiveness, payer compliance, and the institutional capacity to settle long-standing receivables.

Receivables management is an integral component of *public financial management*, which emphasizes the integration of planning, implementation, control, reporting, and public financial accountability. The transition from financial administration to strategic management requires public organizations to use financial information to support decision-making and create public value (Hepworth, 2024). Transparency, internal control, and information quality also determine the credibility of public financial management (Tawiah & Soobaroyen, 2024).

Audit findings and field evidence indicate that collection notices have not always been issued within the prescribed time limits. Calculation and tariff application errors continue to occur under the *self-assessment* mechanism. Licensing data are not always up to date, payer documentation remains incomplete, and payment monitoring is still largely conducted manually. Administrative constraints and weak institutional coordination may reduce the effectiveness of state receivables collection (Hanifah & Asrihapsari, 2024), while relief measures implemented without adequate control may weaken payment discipline (Saputra et al., 2023).

The problem becomes more complex when receivables reach the non-performing stage. Some receivables cannot be transferred to the State Assets and Auction Service Office because their supporting documents are incomplete. Meanwhile, non-performing state receivables with an outstanding balance of up to IDR 8 million per debtor require a specific settlement mechanism under the applicable state-receivables provisions. Receivables for which Letters of Acceptance for State Receivables Management (*Surat Penerimaan Pengurusan Piutang Negara*—SP3N) have been issued also remain unresolved because of changes in company addresses and management, expired licenses, and the limited responsiveness of payers.

The *sustainability management* framework positions receivables management within a long-term perspective. Sustainability concerns not only the achievement of state revenue targets in the current fiscal year but also the ability of public organizations to maintain governance quality, data availability, institutional capacity, payer compliance, and fiscal continuity. Sustainable governance requires a long-term orientation, risk control, institutional integration, and continuous improvement (Kantabutra et al., 2024; Manes Rossi et al., 2025).

Previous studies have generally examined specific administrative aspects of collection or state receivables management in other government institutions. Research that comprehensively evaluates the entire cycle of NTSR receivables management in the mineral and coal sector through a *sustainability management* framework remains limited. Previous studies have generally examined specific administrative aspects of collection or state receivables management in other government institutions. However, research that comprehensively evaluates the entire cycle of NTSR receivables management in the mineral and coal sector through a sustainability management framework remains limited. This study addresses this gap by integrating the assessment and collection, post-collection optimization, settlement of non-performing receivables, and sustainable governance stages into a single analytical framework. Therefore, this study aims to evaluate NTSR receivables management at the Directorate of Mineral and Coal Revenue by addressing four questions: (1) How are NTSR receivables assessed and collected? (2) How is receivables management optimized following collection? (3) How are non-performing receivables settled? and (4) How is sustainable receivables management implemented?

METHOD

This study employed a qualitative case study approach at the Directorate of Mineral and Coal Revenue. This approach was selected to obtain an in-depth understanding of the processes, constraints, and institutional context of NTSR receivables management. The case study method enabled the researcher to examine practitioners' experiences, administrative evidence, and applicable regulations within a single unit of analysis (Creswell & Poth, 2023).

The research was conducted in 2026 at the Directorate of Mineral and Coal Revenue, Directorate General of Mineral and Coal, Indonesia, using receivables data primarily covering the 2025 reporting period. Five informants representing the Directorate of Mineral and Coal Revenue, the Secretariat of the Directorate General of Mineral and Coal, and the Jakarta V State Assets and Auction Service Office were selected purposively based on their responsibilities, experience, institutional representation, and direct involvement in the management and settlement of NTSR receivables.

The researcher served as the primary research instrument, supported by a semi-structured interview guide, document-review records, and observation notes. Primary data were collected through semi-structured interviews with the five informants. Secondary data were obtained from receivables-management reports, collection-notice records, receivables-transfer documents, audit reports, and regulations governing NTSR and state receivables. Observations were also conducted to understand the processes of receivable assessment, payment monitoring, payment validation, and collection follow-up.

The research procedure began with the collection and analysis of secondary data to identify the actual conditions and problems associated with receivables management. The document-analysis results were used to develop interview questions based on the four research themes. Semi-structured interviews were subsequently conducted to obtain detailed information about current practices, constraints, and potential improvements. The interview findings were then integrated with documentary and observational evidence.

The data were analyzed thematically through data familiarization, transcription and organization, initial coding, code classification, theme development, comparison across data sources, interpretation, and conclusion drawing. The findings were organized into four themes: assessment and collection, post-collection optimization, settlement of non-performing receivables, and sustainable receivables management. Actual practices were examined in relation to Government Regulation Number 58 of 2020, Government Regulation Number 59 of 2020, Minister of Finance Regulation Number 163/PMK.06/2020, and other applicable regulations governing NTSR and state receivables. The credibility of the findings was strengthened through source and method triangulation by comparing evidence obtained from different informants, documents, and observations.

RESULTS AND DISCUSSION

Condition of NTSR Receivables at the Directorate of Mineral and Coal Revenue

NTSR receivables at the Directorate of Mineral and Coal Revenue arise from land rent, royalties, combined land rent and royalty obligations, proceeds from the sale of mining products, domestic market obligation compensation, smelter penalties, performance guarantees, and other obligations identified through audit findings. Land rent accounted for the largest number of transactions because it constitutes an annual obligation imposed on each license holder. Meanwhile, royalties represented one of the largest components in monetary terms because their value is determined by mineral and coal production and sales activities.

In 2025, the Directorate recorded 17,985 receivable transactions denominated in Indonesian rupiah and foreign currencies. Rupiah-denominated receivables amounted to approximately IDR 5.22 trillion, while foreign-currency-denominated receivables reached approximately USD 392.37 million. Royalty receivables amounted to approximately IDR 2.93 trillion and USD 87.92 million. Land rent receivables reached approximately IDR 711.48 billion and USD 99.60 million, whereas combined land rent and royalty receivables amounted to approximately IDR 1.44 trillion and USD 24.39 million.

The receivables portfolio included a substantial proportion of non-performing receivables. This condition reflects challenges related to assessment accuracy, payer-data quality, payment monitoring, document completeness, and collection follow-up. Consequently, the considerable number, value, and age of the receivables require a more integrated, risk-based, and sustainable management approach.

Table 1. Summary of Mineral and Coal NTSR Receivables in 2025

Indicator	Condition
Number of receivable transactions	17,985 transactions
Value denominated in Indonesian rupiah	Approximately IDR 5.22 trillion
Value denominated in foreign currencies	Approximately USD 392.37 million
Receivables classification	The portfolio included a substantial proportion of non-performing receivables
Main components	Royalties, combined land rent and royalty obligations, land rent, proceeds from the sale of mining products, domestic market obligation compensation, and penalties

Source: Directorate of Mineral and Coal Revenue data, processed by the author (2026).

The substantial amount of non-performing receivables reflects challenges related to assessment accuracy, payer-data quality, payment monitoring, document completeness, and follow-up measures. Consequently, the considerable number, value, and age of the receivables require a more integrated, risk-based, and sustainable management approach.

Evaluation of NTSR Receivables Assessment and Collection

The determination of NTSR liabilities is predominantly conducted through a self-assessment mechanism using the e-PNBP application. Although the system facilitates liability calculation and payment administration, it does not yet fully validate the substantive accuracy of the data entered by payers. Errors involving transaction volumes, commodity types, applicable tariffs, assessment bases, or supporting documents may therefore result in inaccurate liability assessments. Given the complexity of mineral and coal transactions, an integrated system connecting production, sales, commodity prices, licensing, billing, and payment data is required. This requirement is consistent with OECD and IGF (2023), which emphasize the importance of reliable and integrated information in extractive-sector revenue administration.

Based on the interview and document-analysis findings, the issuance of the first, second, and third collection notices did not consistently comply with the prescribed time frames. The intervals between collection notices ranged from several months to, in certain historical cases, more than nine years. These delays were associated with the high volume of transactions, limited human resources, differences in evaluators' regulatory interpretations, manual monitoring processes, and licensing-data reconciliation that was conducted only periodically.

According to the interview findings, the timing of subsequent collection notices was sometimes adjusted in connection with the calculation of administrative penalties and the presentation of year-end receivable balances. Nevertheless, this practice created a gap between accounting considerations and compliance with the prescribed collection schedule. The finding demonstrates the need for clearer procedures that reconcile receivables-accounting requirements with regulatory deadlines for issuing collection notices.

These findings demonstrate that calculation and tariff-application errors are not merely individual administrative mistakes but are rooted in fragmented information systems, dependence on manual validation, differences in regulatory interpretation, and the absence of automated controls. Outdated licensing data reflect weak integration among licensing, production, billing, and payment functions, whereas delayed collection notices demonstrate inadequate deadline monitoring and supervisory control. From a risk-management perspective, these conditions create operational, compliance, and revenue risks because receivables may be assessed inaccurately, recorded late, or collected beyond the prescribed time frames. From a public-sector governance perspective, they reveal weaknesses in accountability, information reliability, responsiveness, and internal control. Integrated data systems, automated tariff validation, deadline alerts, and supervisory dashboards are therefore required to improve the accuracy and timeliness of NTSR assessment and collection.

Optimization of Receivables Management Following Collection

Following the issuance of collection notices, payment monitoring has not yet been fully automated. Collection notices are generally sent to email addresses registered in the system. Consequently, outdated or unverified contact information may prevent the notices from reaching the relevant company representatives.

Other identified problems include partial payments, payments of principal without the associated administrative penalties, payments made using incorrect billing codes or accounts, and payment receipts that do not contain license numbers or adequate transaction descriptions. These conditions delay payment identification and reconciliation and may affect the accuracy and timeliness of Revenue-Sharing Fund allocations.

Applications for objections, payment relief, and refunds did not always meet the applicable documentary, procedural, and substantive requirements. Reviews involving the Government Internal Supervisory Apparatus could also extend the settlement process. In addition, administrative sanctions and service suspensions had not been consistently enforced. These conditions created uncertainty regarding case-settlement timelines and the administrative treatment of payers with similar circumstances.

These findings demonstrate that weaknesses in post-collection management are rooted in the absence of real-time payment reconciliation, receivables-aging dashboards, risk-based case prioritization, and standardized timelines for handling objections, payment-relief applications, and refunds. Consequently, officers may be unable to promptly identify overdue accounts, high-risk payers, or cases requiring immediate enforcement. From a risk-management perspective, these conditions create collection, compliance, reporting, and reputational risks. Inconsistent enforcement of administrative sanctions and service suspensions may also result in unequal treatment of similar cases, thereby weakening the public-sector governance principles of accountability, consistency, transparency, and fairness.

The proposed optimization strategies include real-time payment monitoring, automated due-date notifications, payment-receipt validation, and payer segmentation based on receivable value, age, licensing status, and compliance history. Such segmentation would enable proportionate treatment by providing appropriate settlement arrangements for cooperative payers while applying progressively stricter measures to those who fail to fulfil their obligations. A risk-based approach would also enable the Directorate to allocate its limited human resources more effectively. However, this classification should be supported by clearly documented criteria to ensure that case prioritization remains consistent, fair, transparent, and compliant with the applicable regulations. These recommendations are consistent with OECD

(2023), which emphasizes the importance of strong internal controls, integrated monitoring, and consistent enforcement in public-sector governance.

Settlement of Non-Performing Receivables

The settlement of non-performing receivables is constrained by the high volume of cases, incomplete historical records, limited staff capacity, and delays in transferring eligible receivables for management by the State Receivables Affairs Committee (*Panitia Urusan Piutang Negara*—PUPN) through the State Assets and Auction Service Office (*Kantor Pelayanan Kekayaan Negara dan Lelang*—KPKNL). Approximately 1,600 receivable cases for which Letters of Acceptance for State Receivables Management (*Surat Penerimaan Pengurusan Piutang Negara*—SP3N) had been issued remained unresolved.

Summonses frequently failed to reach the intended recipients because company addresses had changed, company management had been replaced, or the companies were no longer operating. In other cases, debtors did not respond even after receiving the relevant notices or summonses. These conditions demonstrate that outdated debtor information and incomplete documentation reduce the effectiveness of subsequent collection measures.

Under Article 61 paragraph (1)(a) and Article 66 paragraph (1) of Minister of Finance Regulation Number 163/PMK.06/2020, non-performing state receivables with an outstanding balance of up to IDR 8 million per debtor, for which no collateral exists or the collateral has no economic value, are not transferred for management by PUPN. Subject to the stipulated requirements, these receivables may be processed through the Statement of State Receivables Optimally Collected (*Pernyataan Piutang Negara Telah Optimal*—PPNTO) mechanism as a basis for further administrative settlement in accordance with the applicable regulations (Ministry of Finance of the Republic of Indonesia, 2020).

This study proposes classifying non-performing receivables according to licensing status, document completeness, outstanding value, age, collection stage, debtor responsiveness, and recoverability. Receivables associated with active licenses, complete documentation, relatively high values, and reasonable recovery prospects should be prioritized for active collection, the imposition of applicable sanctions, and transfer for management by PUPN through KPKNL where the regulatory requirements are met. Cases involving incomplete historical documentation should first undergo document reconstruction and verification.

For receivables associated with inactive licenses, the appropriate follow-up measures may include verification, restructuring where legally permissible, coordination with the relevant government authorities, transfer for management by PUPN through KPKNL, or administrative processing through the PPNTO mechanism. The selected measure should be based on the documentation, outstanding value, age, legal status, collection history, and recoverability of each receivable.

The prolonged settlement of non-performing receivables is rooted in incomplete historical documentation, fragmented and insufficiently digitized case records, limited staff capacity, outdated debtor information, and the absence of standardized timelines for transferring and following up cases with KPKNL. The large number of unresolved SP3N cases also indicates the need for clearer case ownership, periodic reconciliation, documented follow-up procedures, and regulatory certainty. These conditions create collection, legal, documentation, reporting, and reputational risks because receivables may become increasingly difficult to verify and recover. From a public-sector governance perspective, unclear responsibilities and delayed inter-agency coordination weaken accountability, institutional responsiveness, and administrative efficiency. Therefore, the settlement process should be supported by integrated digital case records, a documented responsibility matrix, service-level timelines agreed upon with KPKNL, periodic case reconciliation, and proportionate procedures for low-value receivables.

Table 2. Indicative Priority Classification for the Settlement of Non-Performing Receivables

Criteria	Priority Level	Recommended Settlement Approach
Active license, complete documentation, outstanding balance exceeding IDR 8 million, and reasonable recovery prospects	Very high	Conduct active collection, consistently impose applicable sanctions, and transfer eligible receivables for management by PUPN through KPKNL where the regulatory requirements are met
Active license with incomplete documentation	High	Verify debtor information and complete or reconstruct the required documents before conducting further collection or enforcement measures
Inactive license, complete documentation, outstanding balance exceeding IDR 8 million, and reasonable recovery prospects	High	Verify the debtor's legal and operational status and transfer eligible receivables for management by PUPN through KPKNL where the regulatory requirements are met
Outstanding balance of up to IDR 8 million per debtor, with no collateral or collateral having no economic value, and limited recovery prospects	Selective	Document the collection and optimization measures undertaken, conduct a cost–benefit assessment, and process the receivable through the PPNTO procedure after the applicable requirements have been fulfilled
SP3N issued but the case remains unresolved	High	Reconcile the case status with KPKNL, identify unresolved constraints, clarify case responsibility, and establish periodic follow-up targets

Source: Research data processed by the author (2026).

Table 2 presents an indicative priority classification derived from the findings concerning licensing status, document completeness, outstanding value, receivable age, collection stage, debtor responsiveness, and recoverability. This classification is not intended to replace the applicable regulatory procedures but to assist the Directorate of Mineral and Coal Revenue in determining the order and intensity of settlement measures. Receivables associated with active licenses, complete documentation, outstanding balances exceeding IDR 8 million, and reasonable recovery prospects should receive very high priority because the debtors remain connected to government licensing services and sufficient documentation is available to support further collection or enforcement measures. Meanwhile, receivables with outstanding balances of up to IDR 8 million per debtor, for which no collateral exists or the collateral has no economic value, may be processed through the PPNTO procedure after the required collection, verification, and review requirements have been fulfilled.

Receivables Management within a Sustainability Management Framework

The implementation of sustainable receivables management at the Directorate of Mineral and Coal Revenue remains limited because current practices are primarily oriented toward resolving existing administrative cases. In the context of this study, sustainability refers to the organization's ability to prevent the emergence of new non-performing receivables, accelerate the settlement of outstanding receivables, and maintain consistent management processes across reporting periods and changes in personnel.

The findings identified six interrelated aspects that influence the sustainability of receivables management: procedures and governance, administration and data quality, information systems, payer compliance, human resource capacity, and coordination in the settlement process. Weaknesses in one aspect may affect the performance of the subsequent stages. For example, outdated licensing and payer data may lead to inaccurate assessments, collection notices being sent to incorrect addresses, delayed collection measures, and a reduction in the likelihood of recovery.

The findings also demonstrate that sustainable receivables management cannot be achieved solely by increasing collection activities. It requires preventive measures beginning with accurate liability assessment, timely issuance of collection notices, reliable payment monitoring, and consistent follow-up actions. These processes must be supported by complete documentation and updated payer information so that receivables can be traced, reconciled, and transferred to KPKNL where the applicable requirements are fulfilled.

Based on the findings, the proposed sustainable receivables management framework is supported by three principal foundations: an integrated information system, adequate human resource capacity, and regulatory certainty. An integrated system should connect licensing, production, sales, billing, payment, and receivables data. It should also support automated data validation, due-date notifications, payment reconciliation, receivables aging, and risk-based monitoring.

Human resource capacity should be strengthened in terms of the number of personnel and their competencies in liability verification, regulatory interpretation, data analysis, document management, and case resolution. This is particularly important because the volume and complexity of receivable transactions are not proportionate to the personnel currently responsible for their management.

Regulatory certainty is also required to ensure consistent implementation of collection schedules, administrative sanctions, service suspensions, the treatment of low-value receivables, and the transfer of eligible receivables to KPKNL. Clear procedures and responsibilities would reduce differences in interpretation among evaluators and improve consistency across the assessment, collection, monitoring, and settlement stages.

The interview findings further confirmed that incomplete historical documents and outdated payer information frequently prevented collection notices and summonses from reaching the intended recipients. These conditions also delayed document verification, reconciliation, and subsequent collection measures. Therefore, periodic payer-data updates, historical-document reconstruction, and regular reconciliation between the Directorate of Mineral and Coal Revenue and KPKNL are essential components of sustainable receivables management.

In this study, sustainable receivables management refers not only to collecting existing outstanding amounts but also to strengthening the institutional capacity to prevent recurring receivables, detect risks at an early stage, maintain reliable records, and ensure consistent enforcement over time. Sustainability therefore requires the integration of risk management and public-sector governance throughout the receivables cycle. Information-system integration and automated validation would reduce operational errors; aging and risk dashboards would strengthen early detection and case prioritization; human-resource development would improve institutional capacity; and regulatory certainty and coordination with PUPN through KPKNL would strengthen accountability and continuity. These measures would transform receivables management from a reactive and case-by-case process into an integrated, preventive, risk-based, and continuously monitored governance system. Such a transformation is expected to reduce the accumulation of new non-performing receivables, accelerate the resolution of outstanding cases, improve the reliability of receivables information, and support the continuity of state revenue.

Table 3. Recommendations for Strengthening Sustainable Receivables Management

Aspect	Main Issue	Recommendation
Governance	Inconsistent collection schedules and follow-up actions	Establish standardized procedures, regulatory deadlines, clearly assigned responsibilities, and measurable performance indicators for each stage of receivables management
Data and administration	Outdated payer profiles and incomplete supporting documents	Conduct periodic payer-data updates, establish document-completeness standards, and reconstruct essential historical documents

Aspect	Main Issue	Recommendation
Information system	Manual validation, reconciliation, and monitoring processes	Integrate e-PNBP with relevant licensing, production, sales, billing, and payment data and implement automated validation, notifications, reconciliation, and monitoring dashboards
Payer compliance	Late or partial payments and payments made using incorrect billing codes or accounts	Apply risk-based payer segmentation, strengthen payer education, improve billing information, and impose proportionate sanctions in accordance with the applicable regulations
Human resources	Insufficient personnel and competencies relative to the volume and complexity of receivables	Strengthen personnel capacity and provide case-based training in verification, regulatory interpretation, data analysis, documentation, and receivables settlement
Institutional coordination	Delays in transferring eligible receivables for management by PUPN through KPKNL and following up unresolved SP3N cases	Conduct regular case reconciliation, prepare prioritized case lists, clarify institutional responsibilities, and establish agreed service-level and follow-up targets between the Directorate of Mineral and Coal Revenue and KPKNL.

Source: Research data processed by the author (2026)

Managerial Implications

The findings indicate that the Directorate of Mineral and Coal Revenue should shift from a predominantly administrative and reactive approach toward integrated, preventive, and risk-based receivables management. Management should develop a monitoring dashboard containing information on receivable age, outstanding value, licensing status, document completeness, collection stage, debtor responsiveness, and recoverability. This information would support case prioritization, resource allocation, and the establishment of measurable settlement targets.

Information-system improvements should be accompanied by standardized procedures, effective internal controls, clearly assigned responsibilities, and adequate human resource capacity. Automated data validation, due-date notifications, payment-receipt validation, and payment reconciliation would reduce routine errors and enable evaluators to focus on high-value, high-risk, and complex cases. Management performance should be measured not only by the nominal amount collected but also by the timeliness of collection notices, reductions in receivables aging, data and document completeness, progress in resolving SP3N cases, and the prevention of new non-performing receivables.

Coordination with PUPN through KPKNL should be strengthened through regular case reconciliation, prioritized case lists, document verification, clearly assigned case ownership, and agreed service-level and follow-up targets. Communication with payers and debtors should use verified channels and provide clear information regarding liabilities, billing codes, payment procedures, and administrative penalties. Administrative sanctions and service suspensions should also be imposed consistently and proportionately in accordance with the applicable regulations.

For low-value receivables, management should establish proportionate procedures based on the outstanding balance, availability and economic value of collateral, collection history, documentation, and recoverability. Receivables that meet the applicable requirements may be processed through the PPNTO procedure as a basis for further administrative settlement. These measures would support consistent decision-making while maintaining accountability, fairness, and regulatory compliance.

CONCLUSION

The management of Non-Tax State Revenue receivables at the Directorate of Mineral and Coal Revenue has not yet been fully integrated, effective, or sustainable. The assessment and collection stages are constrained by calculation and tariff-application errors, outdated licensing and payer data, fragmented information systems, and delays in issuing collection notices. Following the collection stage, payment monitoring and validation, the resolution of objections, payment-relief applications, and refund applications, as well as the enforcement of administrative sanctions and service suspensions, have not been implemented consistently.

The settlement of non-performing receivables is further hindered by incomplete historical documentation, limited human resource capacity, outdated debtor information, delays in transferring eligible receivables for management by PUPN through KPKNL, unresolved SP3N cases, and the absence of proportionate procedures for handling low-value receivables. These conditions reduce collection effectiveness and create operational, compliance, legal, reporting, and reputational risks.

Sustainable receivables management therefore requires an integrated, preventive, and risk-based approach supported by automated data validation, receivables-aging and risk monitoring, case-priority classification, adequate human resource capacity, regulatory certainty, and stronger coordination with PUPN through KPKNL. These improvements should be directed not only toward accelerating the resolution of outstanding receivables but also toward preventing the accumulation of new non-performing receivables. Their implementation is expected to improve data reliability, collection effectiveness, institutional accountability, and the continuity and sustainability of state revenue.

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