

THE REVENUE GAP OF NON-TAX STATE REVENUE FROM SOCIAL FORESTRY IN LAMPUNG PROVINCE

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ABSTRACT

Optimizing Non-Tax State Revenue (PNBP) from Social Forestry (SF) is important to ensure that community-based forest utilization contributes to state revenue and sustainable forest governance. This study estimated the potential, realization, and revenue gap of PNBP from SF activities in Lampung Province using a revenue gap analysis approach. A quantitative descriptive method was applied by integrating planning data from the Social Forestry Management Plan (RKPS), production data from the Forest Product Administration Information System (SIPUHH), and revenue realization data from the Non-Tax State Revenue Information System (SIPNBP). The analysis covered 138 SF groups with verified RKPS documents and recorded PNBP payments in 2025. The estimated potential PNBP reached IDR 3.71 billion, while the recorded realization was IDR 785.11 million, resulting in an estimated revenue gap of IDR 2.92 billion (78.86%). Of the 44 Non-Timber Forest Product (NTFP) commodities planned in the RKPS, only 21 were recorded in the production and payment systems, indicating a substantial discrepancy between planned and recorded activities. The revenue gap was associated with inconsistencies between planning documents and implementation, non-standard production units, limitations in data integration, and indications of under-reporting in the administrative system. These findings highlight the importance of improving planning quality, institutional capacity, data standardization, system integration, and administrative governance to optimize PNBP in SF. Since the analysis relies on administrative records rather than verified field production data, the results should be interpreted as an indicative revenue gap rather than a confirmed state revenue loss.

Keywords: Administrative Governance; Reporting Compliance; Forest Product Administration; Non - Timber Forest Products; Revenue Realization

INTRODUCTION

The forestry sector has a strategic role in the national economy, both as a provider of economic added value and as a support for ecological functions such as water management, carbon storage, and biodiversity protection. However, in the last decade its contribution has tended to decline. Gross Domestic Product (GDP) data for forestry for the period 2016–2025 is relatively stable in the range of Rp60-64 trillion, but its contribution to national GDP has decreased from around 0.64% to 0.46% (BPS, 2026). At the regional level, a similar trend is

even sharper in Lampung Province, where the forestry sector's contribution to the Gross Regional Domestic Product (GRDP) decreased from 0.38% in 2016 to around 0.02% in 2025 (BPS, 2026). This condition indicates a weakening of the role of forestry economics which has the potential to reduce incentives in maintaining the sustainability of forest functions.

Social Forestry (SF) was developed as a policy instrument to expand community management access while improving welfare through sustainable forest utilization (Risnawati, 2026). In its implementation, the utilization of forest products under SF generates fiscal obligations in the form of Non-Tax State Revenue (PNBP). Although the number of social forestry permits has increased significantly in recent years, several studies indicate that the economic outcomes of SF have not yet fully met their intended objectives due to various governance and institutional constraints (Maryudi *et al.*, 2022). Consequently, the contribution of PNBP from SF remains relatively limited, indicating that a portion of economic activities generated under SF may not yet be fully translated into state revenue. Previous studies have shown that the economic potential of NTFPs is often constrained by limited value-added processing, institutional capacity, and market access, reducing their contribution to local economies and public revenues (Dako *et al.*, 2024).

In the perspective of New Institutional Economics (NIE), state revenue performance is determined not only by production capacity but also by the effectiveness of institutions in regulating, recording, and supervising economic activities (North, 1990). Studies on Non-Timber Forest Product (NTFP) value chains have similarly emphasized that governance arrangements, stakeholder coordination, and institutional mechanisms strongly influence the distribution of economic benefits and the sustainability of forest-based enterprises (Schimetka & Ingram, 2024). Accordingly, the gap between potential and realized PNBP may reflect institutional inefficiencies, administrative transaction costs, and inconsistencies between formal regulations and field-level practices. In the forestry sector, such conditions can arise from inaccurate production records, limitations of administrative systems, and economic activities that are not fully captured in official reporting mechanisms (Faryal *et al.*, 2023). These challenges are particularly relevant in SF where diverse institutional capacities among community groups often complicate planning, reporting, and compliance processes (Erbaugh, 2019; Kaskoyo *et al.*, 2014; Pambudi, 2023). In this context, the gap between potential and revenue realization can be understood through the concept of a revenue gap, which is the difference between potential revenue based on production capacity and official tariffs and the revenue realization recorded through the Ministry of Forestry's SIPUHH and SIPNBP systems, the official platforms for forest product administration and forestry-related PNBP collection.

Previous research on Social Forestry has generally focused more on aspects of policy implementation, community empowerment, and socio-economic impact, while studies that measure the gap between the potential and realization of PNBP based on administrative data are still limited (Pambudi, 2020; Rakatama & Pandit, 2020). This study uses a revenue gap analysis approach through the integration of Social Forestry Management Plan (RKPS) data, Forest Product Administration Information System (SIPUHH), and Non-Tax State Revenue Information System (SIPNBP) to estimate the potential, realization, and revenue gap of PNBP at the Social Forestry group level in Lampung Province. This approach is expected to provide an empirical picture of the state revenue gap and governance factors that affect the optimization of PNBP in the community-based forestry sector.

Based on these conditions, this study aims to estimate the potential, realization, and revenue gap of PNBP in Social Forestry activities in Lampung Province using the revenue gap analysis approach as the basis for evaluating the effectiveness of state revenue governance in the community-based forestry sector.

METHODS

This study uses a quantitative approach with a descriptive-analytical design to estimate the potential, realization, and revenue gap of PNBP in Social Forestry activities in Lampung

Province. The approach used is revenue gap analysis, which compares potential revenue based on production capacity and official tariffs with the realization of recorded revenue (van Krevel & Peters, 2024). Revenue gap analysis has been widely applied in public revenue administration to estimate the difference between potential and realized revenues using administrative data as a basis for identifying revenue losses and compliance gaps (Barra *et al.*, 2023). The analysis included Social Forestry groups that met predefined data completeness criteria. The selection criteria included the availability of approved RKPS/RKT documents, production records in SIPUHH, and PNBП payment records in SIPNBП for 2025. Based on these criteria, 138 Social Forestry groups were included in the analysis.

The data used were secondary data consisting of: (1) RKPS data from the GoKUPS system, (2) production data from SIPUHH, and (3) PNBП realization data from SIPNBП, as well as official PNBП tariff rates. The integration of multiple administrative databases enables cross-verification of planning, production, and revenue information, thereby improving data consistency and reducing information gaps that may arise from fragmented information systems (Muchsin, 2025). PNBП potential is defined as the product of planned production volume and the applicable PNBП tariff, while realization refers to the amount of PNBП recorded in the official system.

$$PNBP_{potential,i} = \sum_{k=1}^n (V_{ik} \times T_k)$$

Description:

$PNBP_{potential,i}$ = total potential PNBП of group i (IDR)

V_{ik} = planned production volume of commodity k for group i based on RKPS/RKT (kg year⁻¹, ton year⁻¹, bundle year⁻¹, or other applicable units)

T_k = PNBП tariff of commodity k (IDR unit⁻¹)

i = Social Forestry group identifier

k = NTFP commodity identifier

n = total number of NTFP commodities

Meanwhile, the realization of PNBП is calculated based on the accumulation of PNBП deposits recorded in the administrative system for each commodity in each group:

$$PNBP_{realization,i} = \sum_{k=1}^n PNBП_{ik}^{recorded}$$

Description:

$PNBP_{realization,i}$ = total realized PNBП of group i (IDR)

$PNBP_{ik}^{recorded}$ = realized PNBП payment of commodity k for group i recorded in SIPNBП (IDR)

i = social Forestry group identifier

k = NTFP commodity identifier

n = total number of NTFP commodities

The revenue gap is calculated as the difference between estimated potential PNBП and recorded PNBП realization:

$$RG_i = PNBП_{potential,i} - PNBП_{realization,i}$$

Description:

RG_i = revenue gap of Social Forestry group i (IDR)

$PNBP_{potential,i}$ = total estimated potential PNBП of Social Forestry group i (IDR)

$PNBP_{realization,i}$ = total realized PNBП of Social Forestry group i (IDR)

Interpretation

If $RG_i > 0 \rightarrow$ there is a revenue gap

If $RG_i = 0 \rightarrow$ potential and realized revenues are balanced

If $RG_i < 0 \rightarrow$ realization exceeds estimated potential (anomaly/planning discrepancy)

To complement the analysis, the Revenue Gap Ratio (RGR) was calculated as the proportion of revenue gap relative to estimated potential PNBП:

$$RGR_i = \frac{RG_i}{PNBP_{potential,i}} \times 100\%$$

Description:

RGR_i = revenue gap ratio of social forestry group i (%)

RG_i = revenue gap (IDR)

$PNBP_{potential,i}$ = potential PNBP (IDR)

Interpretation

Value approaching 0% → minimal revenue gap and high revenue realization

Value approaching 100% → substantial revenue gap and low revenue realization

This approach assumes that the RKPS represents planned production capacity, although it may be subject to planning bias. Unit harmonization was applied to match production data with applicable PNBP tariff units to ensure consistency between production records and tariff classifications (Gualo *et al.*, 2023). Commodities that could not be converted were excluded from the estimation. To improve data consistency and reduce administrative discrepancies, the analysis integrated and cross-checked information from RKPS, SIPUHH, and SIPNBP, as the integration of multiple administrative data sources can enhance data quality, validation, and analytical reliability (Gootzen *et al.*, 2023). The analysis was limited to Non-Timber Forest Products (NTFPs) and Social Forestry groups with complete datasets and recorded PNBP payment transactions in 2025.

RESULTS AND DISCUSSION

Social Forestry Conditions in Lampung Province

Social Forestry in Lampung Province is dominated by the Community Forest (HKm) scheme, both in terms of the number of units and the area. HKm was recorded as many as 253 units with an area of 167,021.78 ha or around 80.5% of the total area of Social Forestry (Table 1). This dominance shows that the implementation of Social Forestry in Lampung relies more on providing access to management to the community than partnership-based schemes or plant-based businesses. The characteristics of HKm, which is generally based on small-scale businesses and dominated by non-timber forest products (NTFPs), tends to generate fragmented production structures, limiting the amount of economic output recorded in the state revenue system (Maryudi *et al.*, 2022).

Table 1. Distribution of Social Forestry Schemes Based on Number of Units and Area in Lampung Province

No	Scheme	Number of Units	Area (Ha)
1	Village Forest	22	2,015.00
2	Community Forest	253	167,021.78
3	Community Plantation Forest	13	20,159.00
4	Forestry Partnership	120	18,335.37
Total		408	207,531.15

Source: Ministry of Forestry, 2025

The Forestry Partnership (KK) Scheme has a relatively large number of units, namely 120 units, but with a smaller area than HKm. Meanwhile, the Community Plantation Forest (HTR) and Village Forest (HD) schemes have a relatively low proportion both in terms of the number and area. The differences in development between these schemes show that there are variations in institutional capacity, market access, and assistance support in the implementation of Social Forestry (Pambudi, 2023). Although some Social Forestry schemes, particularly Community Plantation Forests (HTR), include timber production in their management plans, the production and PNBP records analyzed in this study were predominantly associated with non-timber forest products (NTFPs). This indicates that timber production had not yet been realized or recorded in the administrative systems during the study period. The diversity of NTFP commodities and community-based management

structures may contribute to fragmented production patterns and uneven recording of economic activities in the state revenue system.

The distribution of Social Forestry at the level of the Forest Management Unit (FMU) shows significant spatial variations. KPH Liwa, Batutegi, and Pesawaran have a relatively high number of Social Forestry units, while some areas such as Muara Dua do not have Social Forestry units. This variation reflects differences in access to forest areas, policy support, and institutional readiness of communities in each region. In the perspective of institutional economics, the variation shows that the performance of resource management is determined not only by the availability of resources, but also by the quality of the institutions that govern their utilization (North, 1990; Ribot *et al.*, 2006).

Table 2. Distribution of the Number of Social Forestry Units Based on FMUs in Lampung Province

No	FMU	HD (units)	HKm (units)	HTR (units)	KK (units)	Total
1	Batu Serampok		11			11
2	Batutegi		25		17	42
3	Bukit Punggur		19			19
4	Gedong Wani		10	5	4	19
5	Gunung Balak		7			7
6	Kota Agung Utara		18			18
7	Liwa		59			59
8	Muara Dua					0
9	Pematang Neba		17			17
10	Pesawaran		15		27	42
11	Pesisir Barat		7	8		15
12	Sungai Buaya				7	7
13	Tahura WAR				34	34
14	Tangkit Tebak		18			18
15	Way Pisang	22	12			34
16	Way Terusan				31	31
17	Way Waya		35			35
Total		22	253	13	120	408

Source: Ministry of Forestry (2025)

In terms of area, the distribution of Social Forestry is not always in line with the number of group units. Batutegi FMUs have the largest area of Social Forestry, followed by Liwa and Pematang Neba, although the number of groups is not always the highest. This condition shows that there is a variation in the scale of business between regions, where the area is an important factor in determining the production capacity and economic potential of the Social Forestry group. In the context of common-pool resource management, the effectiveness of regional utilization is greatly influenced by the institutional capacity and collective management mechanisms applied to each region (Ostrom, 1990).

Table 3. Distribution of Social Forestry Based on FMUs in Lampung Province

No	FMU	FMU Area (Ha)	HD Area (Ha)	HKm Area (Ha)	HTR Area (Ha)	KK Area (Ha)	Total SF Area per FMUs (Ha)	SF Proportion (%)
1	Batu Serampok	8,176.44		5,383.00			5,383.00	65.84
2	Batutegi	60,532.16		33,964.93		5,465.75	39,430.68	65.14
3	Bukit Punggur	43,049.49		16,343.81			16,343.81	37.97
4	Gedong Wani	28,034.64		1,651.88	3,508.00	196.35	5,356.23	19.11
5	Gunung Balak	23,515.67		3,514.00			3,514.00	14.94
6	Kota Agung Utara	55,810.61		12,275.55			12,275.55	22.00
7	Liwa	40,064.09		29,267.21			29,267.21	73.05
8	Muara Dua	49,310.45					0.00	0.00
9	Pematang Neba	33,042.29		21,040.93			21,040.93	63.68
10	Pesawaran	10,253.51		3,555.81		654.02	4,209.83	41.06
11	Pesisir Barat	39,698.87		1,349.00	16,651.00		18,000.00	45.34
12	Sungai Buaya	44,003.85				9,049.00	9,049.00	20.56
13	Tahura WAR	22,249.31				1,396.74	1,396.74	6.28
14	Tangkit Tebak	24,004.14		17,246.34			17,246.34	71.85
15	Way Pisang	15,450.04	2,015.00	2,677.32			4,692.32	30.37
16	Way Terusan	17,644.37				1,573.51	1,573.51	8.92
17	Way Waya	26,796.53		18,752.00			18,752.00	69.98

Total	541,636.47	2,015.00	167,021.78	20,159.00	18,335.37	207,531.15	38.32
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Source: Ministry of Forestry (2026)

Overall, the structure of Social Forestry in Lampung Province shows high heterogeneity in terms of scheme composition and spatial distribution. Such heterogeneity not only reflects differences in biophysical and policy characteristics but also variations in institutional capacities for managing and utilizing forest resources. In the context of this study, these variations may influence the ability of Social Forestry groups to convert production potential into recorded state revenue, thereby contributing to the gap between potential and realized PNPB.

Estimation of PNPB Potential, Realization, and Revenue Gap

The number of approvals for the management of Social Forestry in Lampung Province was recorded at 408 units. Of these, 321 groups already have Social Forestry Management Plan (RKPS) documents as the basis for business planning. However, not all groups that have approvals and planning documents are active in the PNPB payment system. Of this total, only some groups have a history of PNPB payments in 2025 and can be verified for the availability of RKPS documents, so the analysis in this study is focused on 138 groups that meet these criteria.

This condition shows that there is a gap between the institutional, planning, and business implementation aspects in Social Forestry. The existence of RKPS as a planning document has not been fully followed by production and reporting activities recorded in the administrative system, so that not all business potential can be optimally measured in the context of state revenue.

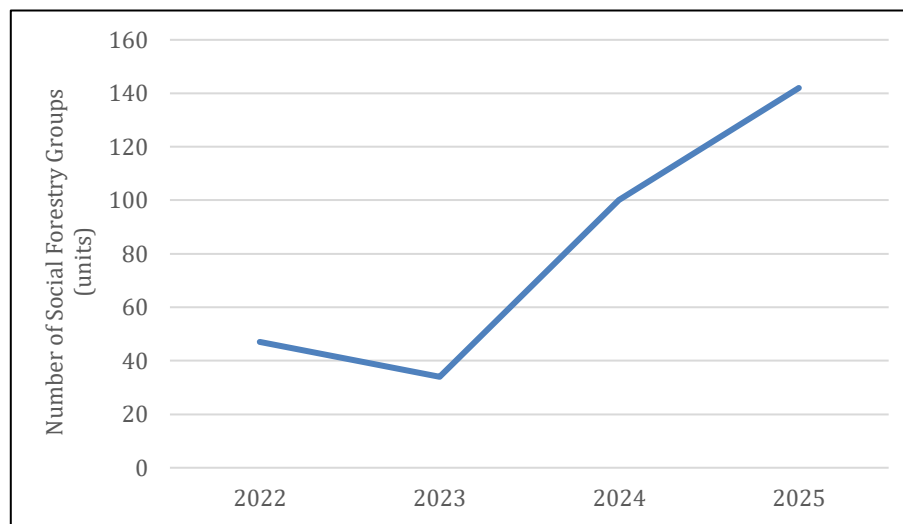


Figure 1. Trend of the Number of Social Forestry Groups Paying PNPB in Lampung Province in 2022–2025

The trend in the number of groups making PNPB payments during 2022–2025 shows a fluctuating pattern with an increasing trend in the last two years (Figure 1.). The decline observed in 2023 and the subsequent increase in 2024–2025 may reflect variations in production realization, reporting activities, and payment compliance among Social Forestry groups. However, this study did not specifically investigate the causal factors behind these annual fluctuations. The increase in the number of groups paying in 2024 and 2025 nevertheless indicates improved participation in the PNPB payment system. However, when compared to the total number of Social Forestry approvals, the participation rate remains relatively low. This suggests that many groups have not yet been fully integrated into the PNPB administration system, potentially resulting in production activities that are not captured in the state revenue recording system.

The gap between planning and realization is also seen in the production level of NTFPs. Of the 44 types of commodities planned in the RKPS document, only 21 types are realized in the PNPB production and payment system. This condition shows that not all business plans can be implemented optimally, either due to limited production capacity, market access, and obstacles in recording and reporting. This condition is consistent with previous studies which show that although the potential of NTFPs in Indonesia is very large, only a small part of it is able to be developed optimally due to technological limitations, market access, and product added value (Pasaribu *et al.*, 2021; Wahyu Safitri *et al.*, 2023).

Table 4. Comparison of the Potential and Realization of Production of Major Non-Timber Forest Products (NTFPs) in 2025

No	Types of NTFPs	Potential 2025 (Ton)	Realization 2025 (Ton)	% Realization
1	Coffee beans	18,955.05	6,871.17	36.25
2	Dogfruit	15,601.70	114.91	0.74
3	Banana	3,133.40	361.30	11.53
4	Rubber latex	1,627.37	241.67	14.85
5	Durian	1,576.70	8.34	0.53
6	Stink bean (Petai)	1,258.57	16.00	1.27
7	Avocado	1,223.93	42.00	3.43
8	Cocoa	1,095.22	139.00	12.69
9	Nutmeg	788.05	135.63	17.21
10	Lanzones	668.18	1.50	0.22

Source: SIPNBP (processed by the author, 2026)

In the ten major NTFP commodities, the gap between potential and realized production remains substantial (Table 4.). Although coffee contributed the largest share of both potential and realized production, a considerable portion of its production was not reflected in PNPB revenue. Wider gaps were observed for jengkol, petai, and durian, which showed very low realization rates relative to their planned potential. This finding suggests that the challenge lies not only in resource availability but also in the ability of administrative systems to capture actual production activities. The diversified nature of community-based agroforestry systems in Lampung, characterized by heterogeneous land-use patterns and multiple commodity combinations managed simultaneously by local communities, may further complicate production monitoring and reporting (Darmawan *et al.*, 2024; Febryano *et al.*, 2024). Consequently, not all economic activities are fully recorded in official systems, highlighting the complexity of NTFP governance and its coordination and reporting challenges (Pasaribu *et al.*, 2021).

In the process of estimating the potential of PNPB, several limitations were found related to the quality and consistency of planning data which had implications for the calculation of potential revenue. Some commodities in the RKPS document use production units that are not in accordance with the provisions of the PNPB tariff, such as durian recorded in fruit units and petai in empong units, while PNPB rates are set in units of weight (tons). This discrepancy causes the data to not be directly converted into the potential value of PNPB, so it is not included in the estimate calculation. Mismatches between planning and field conditions have also been identified as a common problem in forest management in Indonesia, where management plans often do not fully reflect the dynamics of actual efforts at the site level (Maryudi *et al.*, 2022).

In addition, it was also found that there were Social Forestry groups that realized the use of commodities that were not listed in the RKPS document, or were different from what was planned. This condition shows that the planning documents do not fully reflect the dynamics of the business in the field. The mismatch between formal planning and practice on the ground is also influenced by social dynamics and community preferences in utilizing forest resources, which are often not fully reflected in planning documents (Moeliono *et al.*, 2023).

These findings indicate that the estimated potential of PNPB produced in this study tends to be conservative (underestimation), because not all commodities can be calculated due to limited unit suitability and data consistency. This phenomenon indicates the potential for under-reporting, where some production activities are not recorded in the formal administrative system (Faryal *et al.*, 2023). Thus, the amount of revenue gap identified has the potential to be greater than that reflected in the calculation results.

Table 5. Estimation of Potential, Realization, and Revenue Gap of Social Forestry PNPB Based on FMUs in 2025

No	FMUs	Number of SF Units (units)	Number of Payers in 2025 (units)	Payers (%)	Potential PNPB Based on RKPS in 2025 (IDR)	Recorded PNPB Realization in 2025 (IDR)	Estimated Revenue Gap (IDR)	Revenue Gap Ratio (%)
1	Batu Serampok	11	11	100.00	120,045,375	9,037,350	111,008,025	92.47
2	Batutege	42	5	11.90	440,520,369	27,996,885	412,523,484	93.64
3	Bukit Punggur	19	0	0.00	0	0	0	0.00
4	Gedong Wani	19	0	0.00	0	0	0	0.00
5	Gunung Balak	7	1	14.29	240,000	1,200,000	-960,000	-300.00
6	Kota Agung Utara	18	5	27.78	91,490,400	27,946,350	63,544,050	69.45
7	Liwa	59	40	67.80	1,322,151,998	374,130,330	948,021,668	71.70
8	Muara Dua	0	0	0.00	0	0	0	0.00
9	Pematang Neba	17	3	17.65	176,665,125	29,515,200	147,149,925	83.29
10	Pesawaran	42	10	23.81	83,651,760	13,140,000	70,511,760	84.29
11	Pesisir Barat	15	5	33.33	53,845,827	13,422,690	40,423,137	75.07
12	Sungai Buaya	7	0	0.00	0	0	0	0.00
13	Tahura WAR	34	0	0.00	0	0	0	0.00
14	Tangkit Tebak	18	16	88.89	600,046,350	199,725,645	400,320,705	66.71
15	Way Pisang	34	7	20.59	15,116,110	3,420,000	11,696,100	77.38
16	Way Terusan	31	0	0.00	0	0	0	0.00
17	Way Waya	35	35	100.00	810,188,933	85,574,100	724,614,833	89.44
Total		408	138	33.82	3,713,962,236	785,108,550	2,928,853,686	78.86

Source: processed by the author (2026)

In aggregate, the estimated potential PNPB in 2025 will reach IDR 3.71 billion, while the recorded realization is only IDR 785.11 million, so there is a revenue gap of IDR 2.92 billion or around 78.86% (Table 5). The magnitude of this gap indicates that a substantial proportion of the estimated potential PNPB has not yet been reflected in recorded PNPB realization.

When viewed at the level of the Forest Management Unit (FMU), the amount of revenue gap shows significant variation between regions. FMUs with high potential also tend to have a high revenue gap value, which indicates that an increase in business scale is not automatically followed by revenue optimization. In addition, the high revenue gap ratio in most FMUs shows that the problem of converting potential into realization is systemic and not limited to certain regions. This condition shows that group institutional capacity and management support at the site level are decisive factors in the successful implementation of Social Forestry (Larasati *et al.*, 2021; Raodah *et al.*, 2024).

On the other hand, there are anomalies in several groups or regions where the realization of PNPB exceeds the planned potential. This condition shows that there is a discrepancy between the planning document (RKPS) and the realization of production in the field, which can be caused by business dynamics that are not recorded in the planning or limitations in the preparation of the RKPS. This confirms that the planning documents do not fully reflect the actual conditions of the Social Forestry business.

It should be noted that the revenue gap estimated in this study is limited to Social Forestry groups with recorded PNPB payments in 2025 and verifiable RKPS documents. Consequently, the findings do not represent all Social Forestry groups in Lampung Province and should be interpreted as a minimum estimate of the actual revenue gap.

Overall, these findings show that the gap between the potential and realization of PNPB is not only influenced by production factors, but also by planning aspects, reporting compliance, and the effectiveness of forest product management systems. Thus, the optimization of PNPB in

Social Forestry requires systemic improvements, not only in increasing production, but also in data integration and strengthening administrative governance.

Challenges in Optimizing Social Forestry PNPB

The high value of revenue gap shows that the optimization of PNPB in Social Forestry activities in Lampung Province still faces structural challenges. Previous studies also indicate that the effectiveness of community-based forest management is strongly influenced by institutional capacity, stakeholder collaboration, business development capability, and community empowerment processes (Massiri *et al.*, 2025; Muttaqin *et al.*, 2023). Similar findings have been reported in the management of Non-Timber Forest Products (NTFPs), where the realization of economic benefits depends not only on resource availability but also on governance quality, market development, stakeholder coordination, and institutional support mechanisms (Baskent *et al.*, 2024). The gap between potential and revenue realization not only reflects production limitations, but also shows weaknesses in the quality of business planning, institutional capacity, and the effectiveness of forest product management systems and state revenues. This condition confirms that PNPB optimization cannot be seen solely as an increase in production, but also as an improvement in overall governance (Widiyanto *et al.*, 2025).

One of the main challenges lies in the quality of business planning. The inconsistency between the RKPS document and the realization in the field, the use of production units that are not in accordance with the tariff provisions, and the use of commodities outside the plan indicate that the planning document is not yet able to fully represent the actual business dynamics. This shows that the implementation of Social Forestry does not always run according to the formal design that has been prepared, because it is influenced by the social context, preferences, and practices of the community in utilizing forest resources (Moeliono *et al.*, 2023; Pambudi, 2020).

In addition, the gap between potential and realization also reflects limitations in production recording and reporting systems. The significant difference between the plan and the realization indicates that some production activities have not been optimally recorded in the administrative system, which has the potential to lead to under-reporting (Faryal *et al.*, 2023). The variation in revenue gap between regions also shows that there is an imbalance in institutional capacity and administrative capacity of the Social Forestry group, where areas with large production potential are not always followed by high revenue realization (Raodah *et al.*, 2024). This finding is consistent with previous studies showing that the performance of Social Forestry enterprises depends on institutional capacity, market access, business development, and stakeholder support, which determine the extent to which NTFP potential can be translated into economic benefits (Safitri *et al.*, 2024).

On the other hand, the limitations of integration between information systems, including RKPS in GoKUPS, production data in SIPUHH, and receipt data in SIPNPB, are important challenges in maintaining data consistency and accuracy. The inconsistency between these systems has the potential to cause differences between planning, production, and revenue realization data, thereby hampering the comprehensive monitoring and evaluation process. Similar challenges have been identified in Indonesian forest governance, where weak inter-sectoral coordination, fragmented institutional arrangements, and administrative inefficiencies often constrain the effectiveness of policy implementation and monitoring systems (Hermawan *et al.*, 2023; Roengtam *et al.*, 2023). Moreover, effective forest monitoring increasingly depends on the integration of multiple databases, standardized data collection protocols, and reliable information-sharing mechanisms to improve data quality and support decision-making processes (Loomis *et al.*, 2024). In addition, the complexity of regulations and administrative procedures is also a factor that affects the effectiveness of the implementation of Social Forestry at the field level (Pane *et al.*, 2021).

CONCLUSION AND RECOMMENDATION

This study demonstrates that the main challenge in optimizing Non-Tax State Revenue (PNBP) from Social Forestry in Lampung Province is not merely production performance, but the effectiveness of governance and administrative systems in translating production potential into recorded state revenue. The substantial revenue gap identified in this study indicates that planning documents, production records, and revenue administration systems are not yet fully synchronized, limiting the accuracy of revenue monitoring and evaluation. Strengthening data integration among RKPS, SIPUHH, and SIPNBP, improving reporting compliance, and enhancing the institutional capacity of Social Forestry groups are therefore essential to improve PNBP governance. Since the analysis is based on administrative records, future studies should incorporate field-based production verification to better assess the relationship between actual production and recorded state revenue.

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