

INTISARI

Penelitian ini membahas efektivitas dan kontribusi Penerimaan Negara Bukan Pajak (PNBP) di Kantor Imigrasi Kelas II Non-TPI Pamekasan selama periode 2022–2024. Latar belakang penelitian didasarkan pada peran strategis PNBP sebagai salah satu sumber penerimaan negara yang mendukung Anggaran Pendapatan dan Belanja Negara (APBN). Tujuan penelitian adalah menganalisis tingkat pencapaian target PNBP, mengidentifikasi faktor pendukung dan penghambat, serta menilai kontribusinya terhadap APBN di tingkat nasional maupun regional. Metode yang digunakan adalah deskriptif kualitatif melalui studi dokumen dan wawancara, didukung oleh data sekunder berupa laporan realisasi PNBP. Hasil penelitian menunjukkan bahwa penerimaan PNBP di Kantor Imigrasi Pamekasan selalu melampaui target dengan tingkat efektivitas di atas 100 persen, sehingga termasuk kategori sangat efektif. Kontribusi terhadap APBN nasional tergolong sangat baik, meski secara persentase menurun karena peningkatan nilai total APBN nasional. Sebaliknya, kontribusi terhadap APBN regional menunjukkan tren peningkatan signifikan setiap tahun. Sumber penerimaan masih didominasi oleh layanan paspor, yang dipengaruhi oleh tingginya kebutuhan masyarakat untuk perjalanan ibadah haji dan umrah. Kendala utama yang dihadapi meliputi keterbatasan sumber daya manusia dan sarana prasarana, namun tidak berdampak signifikan terhadap pencapaian target. Secara keseluruhan, pengelolaan PNBP di Kantor Imigrasi Kelas II Non-TPI Pamekasan dinilai telah berjalan efektif, meskipun diperlukan upaya diversifikasi sumber penerimaan dan optimalisasi sistem digital untuk memperkuat kontribusi di masa mendatang.

Kata kunci: PNBP, APBN, efektivitas, kontribusi, Kantor Imigrasi Pamekasan

ABSTRACT

This study analyzes the effectiveness and contribution of Non-Tax State Revenue (PNBP) at the Class II Non-TPI Immigration Office of Pamekasan during the 2022–2024 period. The research is grounded in the strategic role of PNBP as one of the main sources of state revenue supporting the State Budget (APBN). The objectives are to evaluate the achievement of PNBP targets, identify supporting and inhibiting factors, and assess its contribution to both national and regional APBN. A descriptive qualitative method was applied through document studies and interviews, supported by secondary data obtained from PNBP realization reports. The results show that PNBP revenues at the Pamekasan Immigration Office consistently exceeded targets, achieving effectiveness above 100 percent and categorized as highly effective. Contributions to the national APBN remain very good, although the percentage slightly declined due to the substantial increase in total national APBN value. Conversely, contributions to the regional APBN showed a steady and significant upward trend. PNBP revenues are still dominated by passport services, driven largely by the high demand for Hajj and Umrah travel. The main challenges include limited human resources and infrastructure, though these do not significantly hinder target achievement. Overall, PNBP management at the Pamekasan Immigration Office has been effective, yet diversification of revenue sources, and further optimization of digital systems are recommended to enhance future fiscal contributions.

Keywords: Non-Tax State Revenue, State Budget, effectiveness, contribution, Pamekasan Immigration Office