

**EVALUASI PELAKSANAAN PENATAUSAHAAN
PENERIMAAN NEGARA BUKAN PAJAK (PNBP) PADA
LEMBAGA PENJAMINAN MUTU PENDIDIKAN (LPMP)**

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INTISARI

Penelitian tentang penatausahaan PNBP di LPMP Sumsel bertujuan untuk mengetahui bagaimana kebijakan pengelolaan barang milik negara (BMN) di LPMP Sumsel dan mengapa penatausahaan PNBP di LPMP Sumsel belum memenuhi peraturan perundang-undangan yang berlaku. Penelitian ini dilakukan dengan metode penelitian kualitatif dengan pendekatan studi kasus. Pengumpulan data dilakukan melalui wawancara semi terstruktur dengan menggunakan Internal Control Questionnaire yang disusun berdasarkan daftar uji pengendalin internal pada PP No. 60 Tahun 2008. Hasil wawancara juga dilengkapi dengan dokumen. Penelitian dilaksanakan di LPMP Provinsi Sumatera Selatan, Jalan Raya Lintas Timur Km. 36 Indralaya, Kabupaten Ogan Ilir, Provinsi Sumatera Selatan.

Hasil penelitian menunjukkan bahwa penatausahaan PNBP di LPMP Sumsel pada unsur lingkungan pengendalian mendapat kriteria baik, unsur penilaian risiko mendapat kriteria cukup, unsur kegiatan pengendalian mendapat kriteria baik, nilai unsur komunikasi dan informasi mendapat kriteria baik dan unsur kegiatan pamantauan mendapat kriteria cukup. Terdapat beberapa permasalahan dalam penatausahaan PNBP di LPMP Sumsel diantaranya yaitu: keterlambatan penyetoran uang sewa PNBP ke Kas Negara yang mengakibatkan bendahara melakukan penyimpanan uang sewa. Permasalahan-permasalahan yang muncul dalam penatausahaan PNBP di LPMP Sumsel tersebut disebabkan oleh: kurangnya kemampuan SDM pelaksana Bendahara Penerimaan, tidak patuh administrasi, dan kurangnya pengawasan.

Kata kunci: penatausahaan, PNBP, BMN

**AN EVALUATION OF THE IMPLEMENTATION OF NON-TAX
REVENUE (PNBP) ADMINISTRATION IN THE
EDUCATIONAL QUALITY ASSURANCE INSTITUTION (LPMP) OF
SOUTH SUMATRA PROVINCE**

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ABSTRACT

This research on the administration of Non-Tax Revenue (PNPB) in the Educational Quality Assurance Institution (LPMP) of South Sumatra Province was to find out the policy of State-Owned Property (BMN) management in LPMP of South Sumatra Province and to identify why the administration of PNPB in LPMP of South Sumatra Province has not yet met the current laws and regulations. This was a qualitative research with a case study design. Data were collected through semi-structured interviews using the Internal Control Questionnaire made based on the internal control test list stated in Government Regulation No. 60 of 2008. The interview results were accompanied with documents. The research was conducted in LPMP of South Sumatra Province, on Jalan Raya Lintas Timur Km. 36 Indralaya, Ogan Ilir District, South Sumatra Province.

The administration of Non-Tax Revenue in LPMP of South Sumatra Province regarding the control environment falls within good category, fair for risk assessment, good information, and fair for activity monitoring. Some problems have been found in the administration of PNPB in LPMP of South Sumatra Province, one of which is delay in depositing the proceeds of PNPB to the state treasury which has made the treasurer keep the proceeds. This might be attributable to the low competence of the revenue treasurers, lack of administration compliance, and lack of supervision.

Key word: administration, Non-Tax Revenue (PNBP), State Owned Property (BMN)