

ABSTRAK

Standar Operasional Prosedur dalam sebuah perusahaan sangat penting untuk dilakukan. Instansi X mempunyai SOP yang sering kali tidak dipatuhi oleh Penerima Manfaat.

Tujuan dari observasi ini adalah untuk mengetahui Ketentuan penerimaan negara bukan pajak melalui jasa uji pelayanan laboratorium, bagaimana prosedur pelaksanaan penerimaan negara bukan pajak melalui jasa uji pelayanan laboratorium serta hambatan dan upaya yang dilakukan dalam prosedur pelaksanaan penerimaan negara bukan pajak melalui jasa uji pelayanan laboratorium.

Metode yang digunakan dalam penyusunan Laporan Tugas Akhir adalah metode deskriptif. Teknik pengumpulan data yaitu menggunakan studi literatur serta studi lapangan melalui observasi dan wawancara. Berdasarkan tugas akhir yang disusun oleh penulis, maka dapat disimpulkan bahwa ketentuan dan prosedur penerimaan negara bukan pajak sudah cukup baik, akan tetapi kurangnya pemahaman penerima manfaat akan pentingnya SOP mengakibatkan pekerjaan menjadi tidak efektif dan efisien dikarenakan adanya hambatan-hambatan yang terjadi di PUSJATAN.

Kata Kunci : Pelaksanaan Penerimaan Negara Bukan Pajak, Layanan Uji Laboratorium



ABSTRACT

Standard Operating Procedures in a company are very important to do. Institution X has an SOP that is often not obeyed by Beneficiaries.

The purpose of this observation is to find out the provisions of non-tax state revenues through laboratory service testing services, how is the procedure for implementation non-tax state revenues through laboratory testing services and the obstacles and efforts made in the procedure for implementation non-tax state revenues through laboratory testing services.

The observation method used is descriptive method which is done by collecting, compiling, and analyzing data to be analyzed according to the facts. Data collection techniques were carried out with literature studies and field studies through observation and interviews

The method used in preparing the Final Project Report is a descriptive method. Data collection techniques are using literature studies and field studies through observation and interviews. Based on the final assignment prepared by the author, it can be concluded that the provisions and procedures for non-tax state revenues are good enough, but the lack of understanding of the beneficiaries of the importance of SOPs results in work being ineffective and inefficient due to obstacles that occur in PUSJATAN.

Keywords : Implementation of Non-Tax State Revenues, Laboratory Test Services.

