

## **ABSTRAK**

### **EVALUASI KINERJA BADAN LAYANAN UMUM UNIVERSITAS LAMPUNG TAHUN 2017-2019**

**Oleh  
MUHAMMAD ISMAIL**

Evaluasi merupakan media pengukuran untuk menilai capaian organisasi, dari hasil pengukuran kinerja badan layanan umum oleh kantor akuntan publik periode tahun 2017-2019 menunjukkan permasalahan adanya penurunan perolehan skor kinerja pada penilaian indikator aspek keuangan dan aspek layanan. Penelitian ini bertujuan untuk mengevaluasi kinerja BLU dan mencari faktor-faktor yang mempengaruhi penurunan penilaian kinerja BLU dilingkungan Universitas Lampung. Penelitian ini adalah penelitian deskriptif dengan pendekatan kualitatif.

Hasil penelitian menunjukkan penurunan skor kinerja disebabkan oleh faktor Kebijakan Penggunaan Saldo Kas BLU, Perubahan Siklus Penerimaan PNPB BLU, Kebijakan Penurunan UKT Mahasiswa, Kebijakan Penambahan Aset Tetap, Ketepatan waktu penyampaian dan kelengkapan dokumen Rencana Bisnis Anggaran Instansi Badan Layanan Umum, Ketepatan waktu penyampaian pelaporan laporan keuangan Instansi Badan Layanan Umum, Ketepatan waktu penyampaian dokumen Surat Perintah Pengesahan Pendapatan dan Belanja Badan Layanan Umum (SP3B BLU), Meningkatnya jumlah mahasiswa baru yang tidak melakukan registrasi daftar ulang, dan Hasil Survei Kepuasan Pelanggan.

Hasil evaluasi kinerja menurut mahsun dari segi Input (Sumber Daya Anggaran, Sumber Daya Manusia, Peralatan dan Teknologi), dari segi Proses (Standar Operasional Prosedur) dan dari segi Output (Capaian) Badan Layanan Umum Universitas Lampung menunjukkan pengelolaan yang sudah baik, penurunan skor kinerja pada beberapa indikator penilaian kinerja tidak mempengaruhi Predikat “AA” dengan kriteria kinerja “Baik” yang diperoleh Badan Layanan Umum Universitas Lampung.

**Kata kunci: evaluasi, kinerja, badan layanan umum**

## **ABSTRACT**

### **PERFORMANCE EVALUATION OF PUBLIC SERVICES AGENCY UNIVERSITY LAMPUNG FOR THE PERIOD OF 2017-2019**

**BY  
MUHAMMAD ISMAIL**

Evaluation is a measurement tool to assess organizational achievement, from the results of measuring the performance of public service bodies by public accounting firms for the period 2017-2019, it shows the problem of a decrease in the acquisition of performance scores on the assessment of indicators of financial aspects and service aspects. This study aims to evaluate the performance of BLU and look for factors that affect the decline in BLU performance appraisal in the University of Lampung. This research is a descriptive research with a qualitative approach.

The results showed that the decrease in performance scores was caused by the BLU Cash Balance Use Policy, Changes in the BLU PNPB Receipt Cycle, the Student UKT Decrease Policy, the Fixed Asset Addition Policy, the timeliness of submission and completeness of the Public Service Agency Agency Budget Business Plan document, the timeliness of submitting report reports. Financial Services Agency Agencies, Timeliness of submission of documents on the Letter of Authorization of Revenue and Expenditures for Public Service Agencies (SP3B BLU), Increasing the number of new students who do not register for re-registration, and Results of Customer Satisfaction Surveys.

The results of the performance evaluation according to Mahsun in terms of Input (Budget Resources, Human Resources, Equipment and Technology), in terms of Process (Standard Operating Procedures) and in terms of Output (Achievements) of the Lampung University Public Service Agency showed good management, decreased scores performance on several performance appraisal indicators does not affect the "AA" predicate with "Good" performance criteria obtained by the University of Lampung Public Service Agency.

**Keywords: evaluation, performance, public service agency**