

EVALUASI PENATAUSAHAAN PIUTANG PAJAK BUMI DAN BANGUNAN PERDESAAN DAN PERKOTAAN (PBB-P2) (STUDI KASUS DI KABUPATEN JEMBRANA)

INTISARI

Pengalihan kewenangan pemungutan pajak bumi dan bangunan perdesaan dan perkotaan (PBB-P2) dari pemerintah pusat kepada pemerintah daerah merupakan tindak lanjut kebijakan otonomi daerah dan desentralisasi fiskal yang berakibat pada kegiatan proses pendataan, penilaian, penetapan, pengadministrasian, pemungutan/penagihan, dan pelayanan PBB-P2 akan diselenggarakan oleh pemerintah daerah (kabupaten/kota). Pengalihan ini sesuai dengan UU No. 28 Tahun 2009 yang menjadi salah satu penyebab adanya piutang pemerintah daerah. Penatausahaan piutang yang belum optimal akan berpengaruh pada keakurasian data dan nilai piutang yang tersaji dalam neraca, mengakibatkan laporan keuangan pemerintah daerah belum dapat diandalkan.

Penelitian ini bertujuan untuk mengevaluasi penatausahaan piutang PBB-P2 di Kabupaten Jembrana yang meliputi tahapan proses sebagai berikut.

1. Mengevaluasi proses penetapan dan penerbitan SPPT PBB-P2.
2. Mengevaluasi proses penyampaian dan penyebaran SPPT PBB-P2.
3. Mengevaluasi proses pembayaran dan penagihan piutang PBB-P2.
4. Mengevaluasi proses pelaporan penerimaan piutang PBB-P2.

Teknik analisis yang digunakan dalam penelitian ini adalah desain studi kasus dengan teknik analisis deskriptif. Alat analisisnya menggunakan *benchmarking* antara penatausahaan piutang PBB-P2 Dinas Pendapatan Kabupaten Jembrana dengan konsep asersi penatausahaan piutang PBB-P2 yang baik berdasarkan prosedur dalam peraturan pemerintah mengenai PBB-P2 yang berlaku. Metode pengumpulan data yang digunakan adalah riset lapangan dan riset kepustakaan dengan wawancara mendalam dan analisis dokumentasi.

Hasil penelitian menunjukkan bahwa skor rata-rata yang dicapai dari tahapan penetapan dan penerbitan SPPT PBB-P2, penyampaian dan penyebaran SPPT PBB-P2, pembayaran dan penagihan piutang PBB-P2, dan pelaporan penerimaan piutang PBB-P2 adalah sebesar 68% termasuk katagori rentang skor kualitas cukup, berarti bahwa pelaksanaan penatausahaan piutang PBB-P2 di Kabupaten Jembrana belum sepenuhnya berdasarkan pada konsep asersi penatausahaan piutang PBB-P2 yang baik sesuai dengan prosedur dalam UU No. 28 Tahun 2009, Peraturan Pemerintah, dan Peraturan Daerah mengenai PBB-P2 yang berlaku. Penatausahaan piutang PBB-P2 yang belum maksimal disebabkan adanya kendala, yaitu validitas data PBB-P2, kurangnya kesadaran masyarakat sebagai wajib pajak, keterbatasan sumber daya manusia, keterbatasan sistem dan peralatan komputer, serta lemahnya peraturan daerah dan peraturan bupati tentang PBB-P2 di Kabupaten Jembrana.

Kata kunci: penatausahaan, PBB-P2, piutang pajak, peraturan yang berlaku.

**EVALUATION OF ADMINISTRATION OF RECEIVABLE ACCOUNTS
OF LAND TAX AND BUILDING TAX OF RURAL AND URBAN
SECTORS (PBB-P2)
(A CASE STUDY IN JEMBRANA REGENCY)**

ABSTRACT

The authority transfer of collecting land tax and building tax of rural and urban sectors (PBB-P2) from the central government to the local government is a follow-up of regional autonomy policy and fiscal decentralization that results in the data processing, assessing, determining, administering, collecting, and servicing of PBB-P2 will be held by the local government (regency/urban sector) This transfer is based on UU No. 28 Year 2009 which is one of the cause of local government receivable accounts. The unoptimal accounts administering will affect the data accuracy and total receivable accounts seen in the balance, causing the unreliable financial report of the local government.

This research is aimed to evaluate the administration of receivable accounts of PBB-P2 in Jembrana Regency which has the following steps:

5. Evaluating the determining and publishing process of SPPT PBB-P2.
6. Evaluating the delivering and deploying process of SPPT PBB-P2.
7. Evaluating the paying and collecting receivable accounts process of PBB-P2.
8. Evaluating the reporting the accepted receivable accounts process of PBB-P2.

Case study design with descriptive analytical technique is used to conduct this research. It analyzes with benchmarking between the administration of receivable accounts PBB-P2 of Revenue Office in Jembrana Regency and the assertions concept of administration of receivable accounts PBB-P2 based on the procedure of the government regulations. Method of collecting the data is field research and library research with deeper interview and documentary analysis.

The result of this research shows that average score achieved by the steps of determining and publishing SPPT PBB-P2, delivering and deploying SPPT PBB-P2, paying and collecting receivable accounts PBB-P2, and reporting the accepted receivable accounts PBB-P2 is 68% categorized as sufficient quality, means that the application of administering the receivable accounts PBB-P2 in Jembrana Regency has not been based on assertions concept of administering the receivable accounts PBB-P2 as written in UU No. 28 Year 2009, Government Regulations, and Local Regulations about applied PBB-P2. Administration of the receivable accounts PBB-P2 is not maximized yet because of some obstacles such as, data validation of PBB-P2, the minimum awareness of people paying taxes, limited human resources, limited system and computer hardware, and the weakness of local regulations and regent regulations about PBB-P2 in Jembrana Regency.

Keywords: administration, PBB-P2, receivable accounts of tax, applied regulations.