

RINGKASAN

Salah satu sumber pendapatan untuk meningkatkan angka Pendapatan Asli Daerah (PAD) adalah pendapatan dalam sektor pajak. Undang-Undang No. 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah yang telah mengubah sistem pengelolaan PBB khususnya sektor Perdesaan dan Perkotaan dan Bea Perolehan Hak Atas Tanah dan Bangunan yang awalnya merupakan pajak pusat kini menjadi pajak daerah.

Penelitian ini dilaksanakan di Badan Keuangan Daerah Kabupaten Banyumas dari bulan Februari sampai dengan April 2018. Tujuan dari penelitian ini untuk mengetahui tingkat efisiensi, efektivitas dan kontribusi dan potensi PBB-P2 dan BPHTB terhadap PAD di Kabupaten Banyumas dari tahun 2013-2017. Penelitian ini merupakan jenis penelitian dengan teknik analisis deskriptif menggunakan indikator nilai interpretasi efektivitas, efisiensi, dan kontribusi serta potensi.

Hasil penelitian menunjukkan bahwa tingkat efektifitas penerimaan PBB-P2 dan BPHTB Kabupaten Banyumas tahun 2013-2017 secara keseluruhan sangat efektif, dengan rata-rata persentase PBB-P2 sebesar 109,92% dan BPHTB sebesar 135,73%. Tingkat efisiensi penerimaan PBB-P2 dan BPHTB Kabupaten Banyumas tahun 2013-2017 secara keseluruhan sangat efisien, dengan rata-rata persentase PBB-P2 sebesar 4,55% dan BPHTB sebesar 3,68%. Kontribusi penerimaan PBB-P2 dan BPHTB terhadap Pendapatan Asli Daerah Kabupaten Banyumas tahun 2013-2017 secara keseluruhan menunjukkan kriteria sangat kurang, dengan rata-rata persentase PBB-P2 sebesar 9,07% dan BPHTB sebesar 6,37%. Potensi PBB-P2 dapat meningkat sebesar 39,59% dan potensi BPHTB meningkat 28,82%.

Implikasi kesimpulan diatas adalah dimasa yang akan datang Pemerintah Kabupaten Banyumas untuk mempertahankan pencapaian efektifitas dan efisiensi yang telah diraih, meningkatkan kontribusi PBB-P2 dan BPHTB terhadap PAD dengan menetapkan target sesuai potensi yang ada.

Kata Kunci : Efektivitas, Efisiensi, Kontribusi, Potensi, Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2), Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB) dan Pendapatan Asli Daerah (PAD)

SUMMARY

One source of income to increase the figure of Local Original Revenue (PAD) is income in the tax sector. Law No. 28 of 2009 concerning Regional Taxes and Regional Retribution which has changed the PBB management system especially the Rural and Urban sectors and the Obligation of Acquisition of Land and Building Rights which was originally a central tax has now become a local tax.

This research was conducted at the Regional Finance Agency of Banyumas Regency from February to April 2018. The purpose of this study was to determine the level of efficiency, effectiveness and contribution as well as the potential of PBB-P2 and BPHTB on PAD in Banyumas Regency from 2013-2017. This research is a type of research with descriptive analysis techniques using indicators of the interpretation value of effectiveness, efficiency, and contribution as well as potential.

The results showed that the level of effectiveness of PBB-P2 and BPHTB Banyumas Regency 2013-2017 as a whole was very effective, with an average percentage of PBB-P2 of 109.92% and BPHTB of 135.73%. The efficiency level of PBB-P2 and BPHTB of Banyumas Regency in 2013-2017 as a whole is very efficient, with an average percentage of PBB-P2 of 4.55% and BPHTB of 3.68%. The contribution of PBB-P2 and BPHTB revenue to the Banyumas Regency's Original Revenue in 2013-2017 showed very poor criteria, with an average percentage of PBB-P2 of 9.07% and BPHTB of 6.37%. The potential of PBB-P2 can increase by 39,59% and the potential of BPHTB to increase by 28.82%.

The implication of the conclusion above is in the future the Banyumas Regency Government to maintain the achievement of effectiveness and efficiency that has been achieved, increase the contribution of PBB-P2 and BPHTB to PAD by setting targets according to the existing potential.

Keywords: *Effectiveness, Efficiency, Contribution, Potency, Rural and Urban Land and Building Tax (PBB-P2), Land Acquisition and Land Acquisition Duty (BPHTB) and Local Own Revenue (PAD)*