

TRANSFORMASI PENDAPATAN PBB MENJADI MODAL PEMBANGUNAN LOKAL: KAJIAN PUSTAKA TENTANG ALOKASI, AKUNTABILITAS, DAN DAMPAK PBB TERHADAP PELAYANAN PUBLIK DI PEMERINTAH DAERAH

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Abstract

This article examines the transformation of Land and Building Tax (PBB) revenue into local development capital through an analysis of allocation, accountability, and its impact on public services in Indonesian local governments. Using a systematic literature review approach, this study found that the transfer of PBB-P2 since 2014 (90% to local governments) increased local revenue (PAD) in 96.5% of local governments, with collection effectiveness reaching 98% in developed regions such as DKI Jakarta. Best practices in e-PBB and SIMDA digitalisation have proven to strengthen fiscal transparency, although disparities in human resource capacity and weak organisational commitment remain major obstacles to accountability. Empirical impacts show that PBB contributions (19.64–69.7% of PAD) have a significant positive effect on HDI, infrastructure, education, and health through sectoral spending, with a strong correlation in local economic growth in Jombang and Batang. This study concludes that the integration of regulations, technology, and public participation is essential for optimising PBB as an instrument of sustainable regional autonomy. Policy implications include the replication of national e-budgeting, progressive NJOP reform, and human resource training through DJP-local government synergy. Further research is recommended using a panel regression model to measure the causality of PBB on SDGs in more than 500 local governments.

Keywords: PBB-P2, local revenue, fiscal allocation, public accountability, public services, local development, regional autonomy, e-budgeting, good governance, regional HDI

Abstrak

Artikel ini mengkaji transformasi pendapatan Pajak Bumi dan Bangunan (PBB) menjadi modal pembangunan lokal melalui analisis alokasi, akuntabilitas, dan dampaknya terhadap pelayanan publik di pemerintah daerah Indonesia. Menggunakan pendekatan kajian pustaka sistematis (library research), yang mana penelitian ini menemukan bahwa pengalihan PBB-P2 sejak 2014 (90% bagian daerah) meningkatkan PAD di 96,5% pemda, dengan efektivitas pemungutan hingga 98% di daerah maju seperti DKI Jakarta. Best practices digitalisasi e-PBB dan SIMDA terbukti memperkuat transparansi fiskal, meskipun disparitas kapasitas SDM dan komitmen organisasi lemah menjadi hambatan utama akuntabilitas. Dampak empiris menunjukkan kontribusi PBB (19,64–69,7% PAD) berpengaruh positif signifikan terhadap IPM, infrastruktur, pendidikan, dan kesehatan melalui belanja sektoral, dengan korelasi kuat pada pertumbuhan ekonomi lokal di Jombang dan Batang. Kajian ini menyimpulkan bahwa integrasi regulasi, teknologi, dan partisipasi publik esensial untuk optimalisasi PBB sebagai instrumen otonomi daerah berkelanjutan. Implikasi kebijakan mencakup replikasi e-budgeting nasional, reformasi NJOP progresif, dan pelatihan SDM melalui sinergi DJP-pemda. Penelitian lanjutan direkomendasikan menggunakan model regresi panel untuk mengukur kausalitas PBB terhadap SDGs di lebih 500 pemda.

Kata Kunci: PBB-P2, pendapatan asli daerah, alokasi fiskal, akuntabilitas publik, pelayanan publik, pembangunan lokal, otonomi daerah, e-budgeting, good governance, IPM daerah