

Evaluasi Program Joint Analysis Antara Ditjend. Bea Dan Cukai, Ditjend. Pajak Serta Ditjend. Anggaran = Evaluation of the Joint Analysis Program between the Directorate General of Customs and Excise, Directorate General of Taxes and Directorate General of Budget

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Abstrak

Pemerintah Indonesia membutuhkan pendapatan negara untuk membiayai pengeluaran rutin negara, menjalankan kegiatan pemerintahan, dan melanjutkan pembangunan. Dalam lima tahun terakhir, pendapatan negara didominasi penerimaan perpajakan (76,96%-78,99%) yang dikumpulkan oleh DJBC dan DJP serta PNPB yang dikelola oleh DJA (20,96%-21,06%). Di sisi lain, pencapaian target penerimaan negara ini terus meningkat tiap tahunnya dan dihadapkan dengan tantangan tax avoidance yang masih berlangsung. Oleh karenanya, sinergi antara DJBC, DJP dan DJA menjadi penting. Salah satu jenis sinergi ketiga otoritas dalam mengoptimalkan penerimaan negara adalah Program Joint Analysis. Studi ini bertujuan untuk melakukan evaluasi Program Joint Analysis secara umum berdasarkan Evaluation Criteria OECD (2021) yaitu Relevansi, Koherensi, Efektivitas, Efisiensi, Dampak dan Keberlanjutan. Sebelum melakukan evaluasi, penulis akan menganalisis implementasi Program Joint Analysis berdasarkan KMK Nomor 210/KMK.01/2021 s.t.d.t.d. KMK Nomor 570/KMK.01/2023. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Analisis Dokumen dilakukan atas dokumen berupa peraturan, Laporan Kegiatan, Hasil Rapat, Kontrak Kinerja dan dokumen terkait lainnya. Wawancara dilakukan kepada narasumber dari DJBC, DJP, DJA dan ekspertis. Triangulasi dilakukan untuk mengkonfirmasi antara tinjauan literatur, analisis dokumen, serta wawancara yang dilakukan. Hasil studi menyimpulkan bahwa Joint Analysis. Pada bagian Evaluasi Program, tidak ada Kriteria yg seluruh indikatornya terpenuhi sehingga terdapat ruang untuk perbaikan. Namun, kriteria yang menemui banyak kendala adalah Koherensi, Efisiensi dan Dampak. Beberapa indikator yang kurang/tidak terpenuhi yaitu kurangnya pertimbangan atas kelayakan sumber daya pada ketiga UE1 saat desain Joint Analysis dibuat; kurangnya keselarasan unit pusat dan vertikal serta banyaknya perbedaan proses bisnis pada DJBC, DJP dan DJA; adanya pemilihan obyek analisis yang kurang tepat; kurangnya efisiensi atas ketepatan waktu dalam melakukan tindak lanjut hasil analisis; adanya dampak negatif dari Program Joint Analysis serta ketidakpastian atas peningkatan tambahan penerimaan dari Joint Analysis. Selain itu, ditemukan kendala mengenai kapasitas organisasi dan SDM yang terbatas di DJA serta belum adanya mandat, anggaran dan keterbatasan SDM di Unit Vertikal. Temuan-temuan ini menjelaskan kompleksitas Program Joint Analysis dan menekankan perlunya strategi untuk mengatasi hambatan yang ada.

.....The Indonesian government needs state revenue to finance routine state expenditures, run government activities, and continue development. In the last five years, state revenue has been dominated by tax revenue (76.96% - 78.99%) collected by DGCE and DGT and PNPB managed by DGB (20.96% - 21.06%). On the other hand, the achievement of this state revenue target continues to increase every year and is faced with ongoing tax avoidance challenges. Therefore, the synergy between DGCE, DGT, and DGB is imperative. One type of synergy between the three authorities in optimizing state revenue is the Joint Analysis Program. This study aims to evaluate the Joint Analysis Program in general based on the OECD Evaluation Criteria

(2021), namely Relevance, Coherence, Effectiveness, Efficiency, Impact and Sustainability. Before conducting the evaluation, the author will analyze the implementation of the Joint Analysis Program based on KMK Number 210/KMK.01/2021 to KMK Number 570/KMK.01/2023. This research uses a qualitative method with a case study approach. Document analysis was conducted on regulations, Activity Reports, Meeting Results, Performance Contracts, and other related documents. Interviews were conducted with key personnel from DGCE, DGT, DGB, and experts. Triangulation was undertaken to confirm between the document analysis, literature review and the interviews. The study concluded that there were obstacles in Data Exchange Activity and Joint Analysis Implementation. In the Program Evaluation section, no criteria for which all indicators are met are listed, so there is room for improvement. However, the criteria that encountered many problems were Coherence, Efficiency, and Impact. Some indicators that are not met are the lack of consideration on the feasibility of resources in the three Echelon One Unit when the Joint Analysis design is made, the lack of alignment of central and vertical units, and the many differences in business processes in DGCE, DGT and DGB; the selection of inappropriate analysis objects; the lack of efficiency on the timeliness of following up the analysis results; the negative impact or risk of the Joint Analysis Program and the uncertainty over the additional increase in revenue from Joint Analysis. In addition, there are constraints regarding limited organizational capacity and human resources at the DGB and the absence of mandates, budgets, and limited human resources in Vertical Units. These findings shed light on the complexity of the Joint Analysis Program and highlight the need for a tailored strategy to overcome the obstacles.