Analisis Kebijakan Earmarking Tax atas Pajak Air Tanah di DKI Jakarta = Analysis of Earmarking Tax Policy on Groundwater Tax in DKI Jakarta

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Abstrak

Masifnya ekstraksi air tanah telah menimbulkan berbagai permasalahan lingkungan, seperti meningkatnya laju penurunan permukaan tanah. Sebagai respons terhadap permasalahan tersebut, pemerintah menetapkan pemungutan Pajak Air Tanah. Agar pemanfaatan dana lebih terarah, diterapkan kebijakan earmarking tax atas penerimaan Pajak Air Tanah. Namun, secara umum, persoalan dalam pelaksanaan kebijakan ini masih terkait dengan tata kelola dan akuntabilitas yang dinilai belum optimal. Berdasarkan hal tersebut, penelitian ini bertujuan untuk menganalisis akuntabilitas dalam mekanisme pengelolaan dana earmarking tax atas Pajak Air Tanah serta menganalisis collaborative governance dalam pengelolaan dana tersebut. Penelitian ini menggunakan paradigma konstruktivisme dengan pendekatan kualitatif, melalui teknik pengumpulan data berupa studi kepustakaan dan studi lapangan, serta analisis data yang dilakukan secara kualitatif. Hasil penelitian menunjukkan bahwa akuntabilitas dalam pengelolaan dana earmarking tax atas Pajak Air Tanah di DKI Jakarta telah diupayakan melalui mekanisme perencanaan dan penganggaran yang terstruktur, serta evaluasi dan pengenaan sanksi oleh instansi terkait. Namun, masih terdapat celah berupa penggabungan seluruh penerimaan dan belanja dalam satu rekening umum daerah serta ketiadaan laporan akhir atas program earmarking tax atas Pajak Air Tanah. Di sisi lain, praktik collaborative governance telah terbentuk melalui kolaborasi antar berbagai aktor. Meskipun struktur kolaboratif telah terbentuk, efektivitasnya masih bergantung pada kesinambungan komunikasi, kesamaan visi dan misi, serta komitmen bersama dalam mengatasi hambatan implementasi untuk memastikan pemanfaatan dana yang tepat sasaran dalam mendukung keberlanjutan lingkungan.

......Massive groundwater extraction has caused various environmental problems, such as an increased rate of land subsidence. In response to these problems, the government has imposed a Groundwater Tax. To ensure that the funds are used in a targeted manner, an earmarking tax policy has been implemented on Groundwater Tax revenues. However, in general, problems in the implementation of this policy are still related to governance and accountability, which are considered to be less than optimal. Based on this, this study aims to analyze accountability in the management mechanism of earmarking tax funds from Groundwater Tax and to analyze collaborative governance in the management of these funds. This study uses a constructivist paradigm with a qualitative approach, through data collection techniques such as literature review and field study, as well as qualitative data analysis. The results of the study indicate that accountability in the management of earmarked tax funds for Groundwater Tax in DKI Jakarta has been pursued through structured planning and budgeting mechanisms, as well as evaluation and the imposition of sanctions by relevant agencies. However, there are still gaps in the form of the consolidation of all revenues and expenditures into a single regional general account and the absence of a final report on the earmarked tax program for Groundwater Tax. On the other hand, collaborative governance practices have been established through collaboration among various actors. Although a collaborative structure has been formed, its effectiveness still depends on the continuity of communication, shared vision and mission, and collective

commitment to overcoming implementation barriers to ensure the proper utilization of funds in supporting environmental sustainability.