

PBB-P2 Tax Arrears Write-Off Procedure Based on Payment Evidence at Palembang Regional Revenue Agency

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ABSTRACT

Purpose: This study analyzes the procedure for eliminating Rural and Urban Land and Building Tax (*Pajak Bumi dan Bangunan Perdesaan dan Perkotaan*/PBB-P2) receivables based on proof of payment at the Regional Revenue Agency (*Badan Pendapatan Daerah*/Bapenda) of Palembang City and evaluates its conformity with applicable Standard Operating Procedures (SOPs).

Methodology: A qualitative descriptive approach was used. Data were collected through observation, interviews with Bapenda staff, and documentation of administrative processes during a practical work program. The data were analyzed by comparing implementation practices with existing SOP provisions.

Results: The findings show that the elimination procedure is generally implemented in accordance with administrative rules, including application submission, document verification, evidence examination, preparation of the elimination decree, official review, and final approval by the Head of Bapenda. However, implementation still refers to the objection SOP because a specific SOP for elimination based on proof of payment has not yet been established.

Conclusions: The procedure is administratively orderly and largely consistent with current SOPs, while the integrated tax information system enhances data accuracy and verification effectiveness.

Limitations: This study is limited to the implementation of PBB-P2 receivable elimination procedures at Bapenda Palembang City and does not include comparisons with other regional tax agencies or broader institutional contexts.

Contributions: This research provides empirical insight into local tax administration and emphasizes the need for a specific SOP to improve legal certainty and consistency.

Keywords: *PBB-P2, Proof of Payment, Regional Revenue Agency, SOP, Tax Receivable Elimination*

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1. Introduction

Regional development is one of the government's efforts to improve public welfare through the provision of public services and sustainable infrastructure development. To support these activities,

local governments require adequate financial resources, one of which is derived from Regional Original Revenue (*Pendapatan Asli Daerah/PAD*). Regional taxes constitute an important component of PAD and play a significant role in financing regional development and government operations ([Putra, Putra, Emylia, & Musari, 2025](#)). One type of regional tax that contributes substantially to PAD is the Rural and Urban Land and Building Tax (*Pajak Bumi dan Bangunan Perdesaan dan Perkotaan/PBB-P2*). According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, PBB-P2 is a tax imposed on land and/or buildings owned, controlled, and/or utilized by individuals or entities. In managing PBB-P2, local governments are responsible not only for tax assessment and collection but also for the administration of tax receivables ([Aminudin, Aprilia, Afanto, Sinatria, & Andika, 2025](#)).

Tax receivables arise when taxpayers fail to fulfill their tax obligations within the prescribed period ([Mareta, Damayanti, Anggraini, & Nuha, 2026](#)). These receivables may result from late payments, administrative errors, discrepancies in taxpayer data, or payments that have been made but have not yet been recorded in the taxation system ([Pranaja & Hendayani, 2025](#)). Ineffective management of tax receivables may reduce the accuracy of financial information and affect the quality of local government financial reporting ([Calista, Pahala, & Perdana, 2025](#)). To maintain the accuracy of tax receivable records, local governments may conduct receivable elimination procedures for receivables that have been settled but remain recorded as outstanding liabilities. Receivable elimination is an administrative action intended to align tax records with actual conditions and to ensure accountability in regional tax administration ([Rusiyati, Mulyanti, Elyana, & Ichwani, 2025](#); [Qomariyah, & Putri, 2025](#)). In Palembang City, the elimination of regional tax receivables is regulated by Mayor Regulation Number 41 of 2025 concerning Procedures for the Elimination of Regional Tax Receivables.

The implementation of information technology has also encouraged the modernization of regional tax administration. [Anggraweni and Putri \(2026\)](#) stated that information systems can improve administrative efficiency, enhance service quality, and increase data accuracy. As part of its efforts to improve tax administration, the Regional Revenue Agency (Bapenda) of Palembang City utilizes an integrated tax information system to manage taxpayer data, payment records, and PBB-P2 receivables. Based on observations conducted during the practical work program at Bapenda Palembang City, several taxpayers submitted applications for the elimination of PBB-P2 receivables because the receivables recorded in the system had actually been paid and were supported by valid proof of payment.

The elimination process involves several administrative stages, including application submission, document verification, examination of supporting evidence, preparation of the receivable elimination decree, review by authorized officials, and final approval by the Head of Bapenda. These procedures must be carried out properly to ensure that the receivable records presented in the system accurately reflect actual taxpayer obligations ([Yulia & Hertia, 2017](#)). Previous studies have extensively discussed regional tax administration, Standard Operating Procedures (SOPs), and the utilization of information systems in tax management. [Pranoto, Wahyuni, and Novelan \(2025\)](#) found that the implementation of SOPs improves operational efficiency and reduces administrative errors. [Amalia \(2023\)](#) reported that the digitalization of tax administration enhances data management effectiveness and accelerates verification processes. [Werdoningsih, Suhendro, and Kesumaningrum \(2025\)](#) identified discrepancies between payment records and taxation system data as one of the common challenges in managing regional tax receivables.

Other studies have focused on taxpayer compliance, tax collection effectiveness, and local revenue optimization. Despite the growing body of literature on regional taxation, limited studies have specifically examined the procedures for eliminating PBB-P2 receivables based on proof of payment and their conformity with applicable SOPs, particularly within the Regional Revenue Agency of Palembang City. Most previous studies have concentrated on tax collection, taxpayer compliance, and tax administration systems rather than on receivable elimination procedures. Therefore, a research gap exists regarding the implementation and evaluation of PBB-P2 receivable

elimination procedures based on proof of payment in local government institutions. This study is motivated by the importance of maintaining accurate tax receivable records, strengthening administrative accountability, and supporting effective regional tax management. Furthermore, understanding the implementation of receivable elimination procedures is essential to ensure that tax administration processes are conducted in accordance with established regulations and operational standards. Therefore, this study aims to analyze the procedure for the elimination of PBB-P2 receivables based on proof of payment at the Regional Revenue Agency of Palembang City and to evaluate its conformity with the applicable Standard Operating Procedures.

2. Literature Review

2.1 Procedure

A procedure is a standardized sequence of activities designed to ensure that organizational tasks are carried out consistently, effectively, and efficiently. According to [Antameng, Sondakh, and Mintalangi \(2024\)](#), procedures provide written guidelines regarding how, when, where, and by whom specific administrative activities should be performed. Procedures serve as operational references that help organizations achieve their objectives while minimizing errors and ensuring compliance with applicable regulations. The importance of procedures is further emphasized through Standard Operating Procedures (SOPs), which establish uniformity in task execution and improve organizational performance. [Hukom, Rumerung, and Nikijuluw \(2024\)](#) found that SOP implementation contributes to greater consistency, efficiency, and accountability in administrative processes. Therefore, procedures are essential instruments for ensuring that organizational activities are conducted systematically and in accordance with established standards.

In public administration, the implementation of clear procedures is particularly critical because it directly affects the quality of public services delivered to society ([Prasojo & Syarifah, 2020](#)). Well-structured procedures ensure that administrative processes are transparent, traceable, and aligned with principles of good governance, including accountability and legal certainty. In the context of tax administration, procedures also play an important role in safeguarding state revenue by reducing the risk of errors, duplication, or manipulation of data. Furthermore, standardized procedures facilitate coordination among different organizational units, enabling faster decision-making and improving overall institutional responsiveness. Without clearly defined procedures, administrative activities may become inconsistent and dependent on individual interpretation, which can lead to inefficiencies and potential compliance issues.

In addition, procedures function as a control mechanism within organizations, ensuring that every operational step follows a predetermined framework. This reduces variability in service delivery and strengthens internal control systems, particularly in financial and revenue management institutions. In many cases, the effectiveness of public sector performance is strongly influenced by the extent to which employees understand and adhere to established SOPs. When procedures are well-documented and regularly updated, they provide clarity for employees, reduce ambiguity in task execution, and support consistent decision-making across hierarchical levels ([Bogacki, 2022](#)). This is especially important in complex administrative environments such as regional tax offices, where multiple stakeholders and large volumes of data are involved.

Moreover, technological integration has further enhanced the role of procedures in modern public administration. Digital systems allow procedures to be implemented more efficiently through automation, real-time data processing, and electronic documentation. This not only improves accuracy but also increases transparency and accountability, as every administrative action can be tracked within the system. However, the effectiveness of such systems still depends on the clarity and relevance of the underlying procedures. Therefore, continuous evaluation and refinement of procedures are necessary to adapt to regulatory changes, technological advancements, and evolving public service demands. Strengthening procedural frameworks also supports organizational learning and enhances the capacity of institutions to deliver sustainable and high-quality administrative outcomes over time ([Asqolani, Andriana, Hadi, & Fathoni, 2023](#)).

2.2 Local Tax

Local tax is a compulsory contribution imposed by local governments under statutory regulations without direct compensation to taxpayers. According to [Prayoga and Kustinah \(2026\)](#), local taxes constitute one of the primary sources of regional revenue used to finance public services and regional development. Furthermore, Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments defines local taxes as mandatory contributions payable by individuals or entities for the purpose of supporting regional governance and improving public welfare. The implementation of local taxation reflects the principle of fiscal decentralization, whereby regional governments are granted authority to generate revenue independently. Effective local tax administration contributes significantly to the sustainability of regional finances and the provision of public services ([Bastian & Pratiwi, 2017](#)). In practice, local tax systems are designed to balance revenue generation with administrative efficiency and taxpayer compliance. Governments are required to establish clear mechanisms for assessment, collection, supervision, and enforcement to ensure that tax obligations are fulfilled appropriately. One of the key challenges in local taxation is improving taxpayer awareness and compliance, as voluntary compliance remains a critical factor in optimizing regional revenue. Therefore, local tax authorities often implement various strategies such as socialization programs, digital tax systems, and incentive schemes to encourage timely payment and reduce arrears.

In addition, the management of tax receivables becomes an important aspect of local tax administration. Outstanding tax receivables, if not properly managed, can reduce the effectiveness of regional revenue collection and disrupt fiscal planning. As a result, local governments must develop accurate recording systems, verification procedures, and clear mechanisms for the elimination or correction of tax receivables when necessary. The availability of integrated information systems has also improved the ability of tax agencies to monitor taxpayer data in real time, thereby increasing transparency and reducing administrative errors. Furthermore, fiscal decentralization requires local governments to continuously strengthen institutional capacity, human resources, and regulatory frameworks. Effective coordination between departments such as revenue agencies, finance offices, and auditing institutions is essential to ensure consistency in tax administration. Ultimately, the success of local taxation depends not only on regulatory compliance but also on the effectiveness of implementation at the operational level, including the clarity of procedures, technological support, and administrative discipline.

In addition, strengthening accountability in tax receivable management is essential to ensure that public funds are properly administered and reported. Clear accountability mechanisms help minimize the risk of administrative inefficiency, data manipulation, or delays in processing tax receivables. Local governments must therefore establish standardized reporting systems that allow for regular evaluation of receivable status and collection performance ([Kadir, Isnaini, & Angelia, 2020](#)). This also supports better decision-making in fiscal planning and budget allocation. Furthermore, capacity building among tax officials plays a crucial role in improving the quality of tax receivable management. Continuous training on regulatory updates, digital systems, and financial management practices enhances employee competence and ensures consistent application of procedures ([Safitri, Wicaksono, & Kusumaningrum, 2022](#)). In addition, public communication strategies are necessary to increase taxpayer awareness regarding obligations and payment procedures. Through improved governance, transparency, and human resource development, local tax administration can achieve greater efficiency, accuracy, and sustainability in managing tax receivables.

2.3 PBB-P2 Receivables

PBB-P2 receivables refer to outstanding tax obligations that have not been settled by taxpayers within the prescribed payment period. These receivables represent claims of local governments arising from assessed taxes that remain unpaid. From a governmental accounting perspective, tax receivables are recognized as assets because they represent future economic benefits expected to be received by the government. Effective receivable management is necessary to ensure the reliability of financial reporting and maintain the quality of regional revenue administration. The existence of

tax receivables may indicate challenges related to taxpayer compliance, administrative effectiveness, or the accuracy of taxpayer databases. Consequently, local governments must establish appropriate procedures for monitoring, collecting, and managing outstanding receivables ([Barabino, Salis, & Useli, 2014](#)).

In practice, the management of PBB-P2 receivables requires systematic recording and continuous monitoring to ensure that all outstanding obligations are properly identified and followed up. Tax authorities must regularly update taxpayer databases to reflect changes in ownership, land use, or building conditions, as inaccuracies in data often contribute to the accumulation of receivables. In addition, clear classification of receivables based on age, collectability, and risk level is essential to support effective decision-making in collection strategies. Without proper classification, governments may face difficulties in prioritizing collection efforts and allocating administrative resources efficiently ([Qian & You, 2022](#)).

Furthermore, the settlement of tax receivables is influenced by taxpayer awareness and compliance behavior. Many cases of unpaid taxes are not solely due to unwillingness to pay, but also result from limited understanding of tax obligations or administrative barriers in payment procedures. Therefore, local governments need to enhance taxpayer education through socialization programs, digital platforms, and public communication strategies to improve compliance rates. Simplifying payment systems through online services and mobile applications also plays a significant role in encouraging timely tax payments. In addition, internal control systems within tax agencies are crucial for ensuring the accuracy and reliability of receivable data. Regular reconciliation between tax records and actual payments helps prevent discrepancies and detect potential administrative errors. Audit mechanisms and supervisory reviews further strengthen accountability in receivable management. Ultimately, effective management of PBB-P2 receivables not only improves regional revenue performance but also supports transparency, accountability, and sustainability in local fiscal governance ([Palupi & Fathah, 2024](#)).

2.4 Rural and Urban Land and Building Tax (PBB-P2)

Rural and Urban Land and Building Tax (PBB-P2) is a tax imposed on land and buildings owned, controlled, and/or utilized by individuals or legal entities within rural and urban areas. Based on Law Number 1 of 2022, PBB-P2 constitutes one of the local taxes administered by district and municipal governments. PBB-P2 plays a significant role in generating Regional Original Revenue (Pendapatan Asli Daerah/PAD) and supporting local development programs. The tax is classified as an objective tax because its assessment is based primarily on the characteristics and value of the taxable object rather than the personal circumstances of the taxpayer. The amount of tax payable is generally determined based on the Tax Object Sales Value (*Nilai Jual Objek Pajak/NJOP*), which represents the assessed value of land and buildings. As one of the major local revenue sources, effective administration of PBB-P2 is essential for ensuring fiscal sustainability and enhancing public service delivery at the regional level ([Inayah & Wicaksono, 2022](#)).

In its implementation, the administration of PBB-P2 involves a structured process that includes the identification and registration of tax objects, data updating, valuation of NJOP, issuance of tax assessment letters, collection of payments, and recording of receipts. Each stage requires accuracy and coordination among various units within the local tax authority to ensure that tax data reflects actual field conditions. However, challenges often emerge in the form of incomplete or outdated taxpayer data, delays in payment, and discrepancies between administrative records and physical conditions of tax objects ([Akmal, Wicaksono, & Boedijono, 2022](#)). These issues can lead to the accumulation of tax arrears, which ultimately affect the optimization of regional revenue. To address these challenges, local governments have increasingly adopted digital-based tax administration systems. The implementation of integrated information systems enables real-time data updates, improves accuracy in taxpayer databases, and simplifies the monitoring of tax payment status. In addition, electronic tax services provide greater convenience for taxpayers, thereby encouraging higher compliance rates. The use of technology also reduces the likelihood of administrative errors and enhances transparency in the tax collection process.

Furthermore, the success of PBB-P2 management is highly dependent on institutional capacity and human resource quality within local tax agencies. Adequate training, clear Standard Operating Procedures (SOPs), and effective supervision mechanisms are essential to ensure that tax officers can perform their duties consistently and in accordance with regulations ([Oktaviano, Wulandari, & Fauziyyah, 2023](#)). Coordination between revenue offices, financial institutions, and audit bodies is also necessary to strengthen internal control systems and improve accountability. Therefore, continuous improvement in administrative procedures, technological infrastructure, and governance practices is crucial for maximizing the effectiveness of PBB-P2 as a key source of local revenue.

2.5 Elimination of PBB-P2 Receivables

The elimination of tax receivables is an administrative action undertaken to remove tax debts that are no longer collectible. According to the Regulation of the Minister of Finance Number 117 of 2024, tax receivable elimination is conducted when collection efforts can no longer reasonably be pursued due to legal, administrative, or factual circumstances. Several factors may justify the elimination of PBB-P2 receivables, including the expiration of collection rights, the inability to locate taxpayers, the absence of taxpayer assets, the disappearance of taxable objects, administrative errors, and the existence of valid payment evidence that has not been properly recorded in the tax administration system. The elimination process is intended to improve the accuracy of financial records and ensure that reported receivables reflect actual collectible amounts ([Shalsabila & Inayati, 2025](#)). Therefore, the verification of supporting documentation, particularly proof of payment, becomes a critical stage in the elimination procedure.

In practice, the elimination of tax receivables requires a strict and well-documented administrative workflow to ensure compliance with applicable regulations. Tax authorities must conduct thorough verification of supporting evidence to confirm the validity of claims before any receivable is removed from the system. This process typically involves cross-checking payment records, reviewing taxpayer history, and validating documents such as payment receipts or bank transaction records. Each step must be carried out systematically to prevent errors that could lead to the wrongful removal of valid tax obligations or the retention of uncollectible receivables in financial reports ([Momongan, Pangkey, & Langkai, 2021](#)).

Furthermore, the elimination process is closely linked to the principles of accountability and transparency in public financial management. Every decision to eliminate receivables must be supported by clear legal justification and documented approval from authorized officials. This ensures that the process is auditable and compliant with government financial regulations. In addition, the use of integrated tax information systems has improved the efficiency of verification processes by allowing real-time access to taxpayer data and payment histories. Moreover, the existence of a standardized procedure is essential to ensure consistency in implementation across different administrative cases. Without clear procedural guidelines, the elimination process may vary between officers, potentially leading to inconsistencies and administrative risks. Therefore, strengthening Standard Operating Procedures (SOPs) and enhancing the capacity of tax officials are crucial to ensuring that receivable elimination is conducted accurately, fairly, and in accordance with established legal frameworks ([Mareta, Damayanti, Anggraini, & Nuha, 2026](#)).

2.6 Proof of Payment

Proof of payment is an official document indicating that a taxpayer has fulfilled a tax obligation through an authorized payment mechanism. This document serves as legal evidence supporting taxpayer compliance and assists tax authorities in maintaining accurate administrative records. According to [Qian and You \(2022\)](#), proof of payment functions as a verification instrument in tax administration and provides legal certainty for taxpayers. In the context of PBB-P2 receivable elimination, proof of payment is utilized to confirm whether outstanding receivables recorded in the system accurately represent actual taxpayer liabilities. Where valid payment evidence exists but the receivable remains recorded, tax authorities may initiate verification procedures and recommend the elimination of the receivable in accordance with applicable regulations.

In practice, the verification of proof of payment requires careful examination of supporting documents and reconciliation with official tax payment records. Tax officers must ensure that the payment evidence matches transaction data recorded in banking systems or authorized payment platforms. This process is crucial to avoid errors such as double recording, system delays, or administrative mismatches that may result in inaccurate receivable balances. Therefore, accuracy in document verification directly influences the reliability of tax administration data. Furthermore, proof of payment plays a significant role in ensuring fairness and legal protection for taxpayers. When taxpayers have fulfilled their obligations but their payments are not properly recorded, they may be incorrectly listed as having outstanding debts ([Rusiyati, Mulyanti, Elyana, & Ichwani, 2025](#)). This situation can lead to administrative burdens and reduce public trust in tax institutions. Hence, the availability of a clear and verifiable payment record system is essential to uphold taxpayer rights and improve institutional credibility.

In addition, the integration of digital payment systems has significantly improved the management of tax payment evidence. Electronic receipts and real-time transaction recording enable faster verification processes and reduce the risk of document loss or manipulation. Tax authorities can now access centralized databases that store payment histories, allowing for more efficient reconciliation between taxpayer submissions and official records. Moreover, the use of standardized procedures in handling proof of payment ensures consistency across different administrative cases. Clear guidelines help tax officers determine the validity of documents and the appropriate actions to be taken, including correction or elimination of receivables. Therefore, strengthening verification mechanisms and digital infrastructure is essential to enhance the accuracy, transparency, and accountability of PBB-P2 receivable management.

2.7 Public Financial Information System

A Public Financial Information System is an integrated system used by government institutions to manage financial data, ranging from data collection and processing to reporting and decision support. The integration of information technology into tax administration reduces administrative errors and improves the quality of public services. In the management of PBB-P2 receivables, information systems play a crucial role in supporting data accuracy, monitoring outstanding obligations, and facilitating the verification of payment evidence used in receivable elimination procedures ([Putra, Putra, Emylia, & Musari, 2025](#)).

In addition, the use of a Public Financial Information System enables tax authorities to integrate various data sources into a single platform, thereby improving coordination between different administrative units. This integration allows real-time updates of taxpayer information, ensuring that any changes in ownership, payment status, or tax object data are immediately reflected in the system. As a result, the risk of data inconsistency and duplication can be significantly reduced, leading to more reliable financial records. Furthermore, information systems enhance the efficiency of receivable management by providing automated tracking of outstanding tax obligations. Tax officers can easily identify overdue accounts, monitor payment history, and prioritize collection efforts based on predefined criteria. This systematic approach supports better decision-making and improves the effectiveness of revenue collection strategies. In addition, the system facilitates faster verification processes when taxpayers submit proof of payment for receivable correction or elimination purposes.

Moreover, the transparency provided by digital financial systems strengthens public trust in tax administration. Taxpayers can access their payment records and verify their tax status through online platforms, reducing the likelihood of disputes and misunderstandings ([Prayoga & Kustinah, 2026](#)). This transparency also contributes to improved compliance, as taxpayers are more likely to fulfill their obligations when information is clearly available and easily accessible. Therefore, the implementation of a Public Financial Information System is essential in modern tax administration, particularly in managing PBB-P2 receivables. By enhancing accuracy, efficiency, and transparency, such systems support better governance and ensure that public financial management is conducted in a more accountable and effective manner.

2.8 Previous Studies and Research Gap

Previous studies have examined tax administration procedures, the implementation of standard operating procedures, public financial information systems, and the contribution of PBB-P2 to local government revenue. However, limited research has specifically focused on the implementation of PBB-P2 receivable elimination procedures based on proof of payment within local government institutions. This study addresses this gap by analyzing the implementation of receivable elimination procedures at the Regional Revenue Agency of Palembang City and evaluating their conformity with applicable Standard Operating Procedures (SOPs). The findings are expected to contribute to the improvement of tax receivable management and public financial administration practices.

3. Methodology

This study employed a qualitative descriptive approach to examine the implementation of PBB-P2 receivable elimination procedures based on proof of payment at the Regional Revenue Agency (Bapenda) of Palembang City. The research was conducted during a practical work program from February to June 2026, allowing the researchers to directly observe the actual administrative process carried out by relevant officers. This approach was selected because it enables an in-depth understanding of procedural implementation, administrative practices, and the interaction between formal regulations and actual field conditions. The study specifically focused on how receivable elimination applications were processed, verified, reviewed, approved, and documented within the institutional framework of Bapenda Palembang. Through this design, the research sought to provide a comprehensive description of the practical implementation of receivable elimination based on valid proof of payment ([Sugiyono, 2021](#)).

Data were collected through direct observation, interviews, and documentation. Observation was conducted to identify each stage of the receivable elimination process, while interviews with Bapenda employees were used to obtain information regarding administrative procedures, responsibilities of officers, and practical challenges encountered during implementation. Documentation was also used to examine relevant supporting materials, including proof of payment, application documents, administrative records, and the decrees related to receivable elimination. The use of multiple data sources was intended to strengthen the reliability of the findings through cross-checking between observed practices, information provided by officers, and available administrative evidence. These data provided the basis for understanding the extent to which the implementation process corresponded with formal procedural requirements.

The collected data were analyzed using a comparative qualitative analysis by comparing actual implementation practices with the provisions contained in the applicable Standard Operating Procedures (SOPs). The analysis focused on identifying similarities, differences, procedural gaps, and administrative inconsistencies between field practices and formal guidelines. Particular attention was given to the stages of application submission, document verification, evidence examination, preparation of the receivable elimination decree, hierarchical review, approval, and issuance of the final decree. The findings were then interpreted to assess the effectiveness, consistency, accuracy, and administrative accountability of the receivable elimination process. This analytical approach also allowed the study to identify areas requiring procedural improvement, especially regarding the absence of a specific SOP governing PBB-P2 receivable elimination based on proof of payment.

4. Results and Discussion

4.1 Procedure for Eliminating PBB-P2 Receivables

Based on field observations, the procedure for eliminating PBB-P2 receivables at Bapenda Palembang consists of several structured and sequential stages designed to ensure administrative accuracy, legal compliance, and accountability in the management of tax receivables. The process begins when taxpayers submit an application for receivable elimination through the Public Service Mall. At this stage, taxpayers are required to attach supporting documents such as proof of payment, SPPT (Tax Due Notification Letter), and valid identity documents. These documents serve as the initial basis for administrative verification and determine whether the application can proceed to the

next stage. After the submission process, the Subdivision of Tax Collection conducts an initial examination of the completeness and validity of the documents provided. This step is crucial to ensure that only complete and eligible applications are processed further. Following this, staff members perform a re-verification process by cross-checking payment data and receivable records within the PBB information system. This verification stage aims to confirm the accuracy of taxpayer payment history and to identify any discrepancies between system records and submitted evidence. If inconsistencies are found, further clarification or additional documentation may be requested from the taxpayer.

Once the verification process is completed, a draft Decree (*Surat Keputusan/SK*) on receivable elimination is prepared by the Tax Collection Subdivision staff. This draft serves as an official administrative document that outlines the justification for eliminating the receivable based on verified evidence. The draft is then subjected to a hierarchical review process, starting with the Head of the Tax Collection Subdivision and continuing to the Head of the Planning and Revenue Development Division. This multi-level review ensures that the proposed decision aligns with internal policies and regulatory requirements. Subsequently, the approved draft decree is forwarded to the Secretary of Bapenda and the Head of Bapenda for final authorization. This stage represents the highest level of administrative approval, ensuring that the decision has been thoroughly evaluated and validated by authorized officials. After the decree is officially signed, it is delivered to the taxpayer as the final outcome of the receivable elimination process. This document serves as legal confirmation that the taxpayer's obligation has been cleared from the system based on valid supporting evidence, particularly proof of payment, and in accordance with applicable administrative procedures.

4.2 Conformity with SOP

The comparison between field practice and the applicable SOP shows that the implementation has generally complied with the established administrative procedures. The stages of submission, verification, examination, approval, and issuance of the decree were carried out systematically and involved authorized officials. However, the study found that Bapenda still uses the objection SOP as the operational reference for handling receivable elimination based on proof of payment because there is no specific SOP regulating this process separately. Although the reference SOP is formally categorized as an objection SOP, substantively the stages implemented are relevant to the receivable elimination process. Another finding is that the final document produced in practice is a Decree on Receivable Elimination, while the SOP reference mentions a Decree on Objection. This difference does not affect the substance of the process because the decree issued in practice specifically confirms the elimination of PBB-P2 receivables based on verified proof of payment.

4.3 Discussion

The implementation of receivable elimination at Bapenda Palembang reflects good administrative governance because every stage is supported by document verification and authorization from responsible officials. The use of an integrated electronic PBB system also supports data accuracy and speeds up the verification process. Nevertheless, the absence of a specific SOP for receivable elimination based on proof of payment may create differences in interpretation among implementing officers. Therefore, a more specific SOP is needed to strengthen legal certainty and standardize the implementation process.

In addition, the structured workflow observed in the field indicates that Bapenda Palembang has implemented a relatively effective internal control mechanism. The requirement for multi-level verification and approval ensures that each decision to eliminate receivables is carefully reviewed and justified based on valid supporting evidence. This hierarchical control system minimizes the risk of administrative errors and strengthens accountability in public financial management. Moreover, the involvement of different organizational units in the verification process contributes to improved coordination and enhances the reliability of administrative decisions.

Furthermore, the integration of digital systems in the PBB administration process provides significant benefits in terms of efficiency and transparency. Real-time access to taxpayer data

allows officers to quickly verify payment records and reconcile discrepancies between system data and submitted documents. This technological support reduces manual errors and accelerates decision-making processes, particularly in verifying proof of payment as the main basis for receivable elimination. As a result, the overall administrative process becomes more responsive and accurate.

However, despite these strengths, the absence of a dedicated SOP specifically regulating receivable elimination based on proof of payment remains a critical issue. The reliance on objection-related SOPs may lead to variations in interpretation and implementation among officers, potentially affecting consistency in administrative outcomes. This situation highlights the need for a standardized procedural framework that clearly defines steps, responsibilities, and verification criteria. Therefore, the development of a specific SOP is essential to ensure uniformity, strengthen legal certainty, and improve institutional accountability. A well-defined SOP would not only guide operational procedures but also serve as a reference for evaluating performance and ensuring compliance with regulatory standards. In the long term, such improvements are expected to enhance the effectiveness and professionalism of PBB-P2 receivable management at Bapenda Palembang.

5. Conclusions

5.1 Conclusion

The procedure for eliminating PBB-P2 receivables based on proof of payment at the Regional Revenue Agency of Palembang City has generally been implemented in accordance with the applicable administrative procedures. The process includes application submission, document verification, examination of supporting evidence, preparation of the receivable elimination decree, hierarchical review, official approval, and issuance of the final decree. These stages demonstrate that the implementation process is structured and supported by administrative control mechanisms designed to ensure accuracy and accountability. Although the current implementation still refers to the objection SOP, the substantive procedures applied are generally consistent with the objectives of receivable elimination administration. The use of an integrated PBB information system also supports the verification process by improving access to taxpayer payment records and reducing the risk of data discrepancies. Therefore, the overall implementation can be considered administratively orderly, although the absence of a specific SOP remains an important issue that needs to be addressed to strengthen legal certainty and procedural consistency.

5.2 Research Limitations

This study is limited to the implementation of PBB-P2 receivable elimination procedures based on proof of payment at the Regional Revenue Agency of Palembang City. The research focuses only on the administrative process observed during the practical work period from February to June 2026. Therefore, the findings may not fully represent practices applied in other regional governments or tax agencies with different institutional structures and administrative systems. The study also relies primarily on observation, interviews with Bapenda employees, and administrative documentation, without involving taxpayers as direct informants. In addition, the research does not examine the long-term effectiveness of receivable elimination procedures in improving regional tax administration or financial reporting quality. These limitations indicate that the results should be interpreted within the specific institutional and temporal context of Bapenda Palembang City.

5.3 Suggestions and Directions for Future Research

Bapenda Palembang is advised to formulate a specific Standard Operating Procedure for the elimination of PBB-P2 receivables based on proof of payment so that the implementation process has clearer legal and administrative guidelines. A dedicated SOP would help standardize each procedural stage, clarify the responsibilities of implementing officers, and reduce differences in interpretation during the verification and approval process. The agency should also continue strengthening the integration of digital tax information systems to improve data accuracy, administrative efficiency, and transparency. Periodic evaluation of the implementation process is also necessary to identify procedural weaknesses and ensure that the SOP remains relevant to regulatory and technological developments. Future studies are encouraged to compare similar receivable elimination procedures across different regional governments to identify best practices

and variations in implementation. Further research may also involve taxpayers and other relevant stakeholders to provide a broader perspective on the effectiveness, accessibility, and accountability of PBB-P2 receivable management.

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