

**INVENTARISASI UTANG BAGI HASIL PAJAK DAN RETRIBUSI KE DESA, BAGI HASIL RETRIBUSI KE PROVINSI DAN POLRES  
BPKAD-PPKD  
Per 31 Desember 2021**

**A. UTANG BAGI HASIL PAJAK DAN RETRIBUSI KE DESA**

|   | URAIAN                                      | SALDO<br>PER 31 DESEMBER 2020 |               | TAHUN 2020/2021                                 |                           |                           | KOREKSI/<br>Kelebihan/<br>Pemotongan | SALDO                    |                             |                           | KET                                                                                                                                                                                                                     |
|---|---------------------------------------------|-------------------------------|---------------|-------------------------------------------------|---------------------------|---------------------------|--------------------------------------|--------------------------|-----------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                             | Sudah Dicatat                 | Belum Dicatat | Definitif 2020<br>yang ditetapkan<br>tahun 2021 | Pembayaran 2020           |                           |                                      | Lebih Bayar<br>(Piutang) | Kurang Bayar<br>(Kewajiban) | Netto                     |                                                                                                                                                                                                                         |
|   |                                             |                               |               |                                                 | Pembayaran                | Pemotongan<br>Lebih Bayar |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
| 1 | TAHUN 2015 :                                |                               |               |                                                 |                           |                           |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
|   | a. Pajak                                    | 2,00                          |               | -                                               | -                         |                           |                                      | 6.599.340,00             | 2,00                        | 6.599.338,00              |                                                                                                                                                                                                                         |
|   | b. Retribusi                                | 678.652,00                    |               | -                                               | -                         |                           |                                      | 2.318.162,00             | 678.652,00                  | 1.639.510,00              |                                                                                                                                                                                                                         |
|   | <b>Jumlah 1</b>                             | <b>678.654,00</b>             |               | -                                               | -                         |                           | -                                    | <b>8.917.502,00</b>      | <b>678.654,00</b>           | <b>8.238.848,00</b>       |                                                                                                                                                                                                                         |
| 2 | TAHUN 2016 :                                |                               |               |                                                 |                           |                           |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
|   | a. Pajak                                    | 6.424.869,00                  |               | -                                               | -                         |                           |                                      | 25.981.385,00            | 6.424.869,00                | 19.556.516,00             |                                                                                                                                                                                                                         |
|   | b. Retribusi                                | 1.447.305,00                  |               | -                                               | -                         |                           |                                      | 23.131.857,00            | 1.447.305,00                | 21.684.552,00             |                                                                                                                                                                                                                         |
|   | <b>Jumlah 2</b>                             | <b>7.872.174,00</b>           |               | -                                               | -                         |                           | -                                    | <b>49.113.242,00</b>     | <b>7.872.174,00</b>         | <b>41.241.068,00</b>      |                                                                                                                                                                                                                         |
| 3 | TAHUN 2017 :                                |                               |               |                                                 |                           |                           |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
|   | a. Pajak                                    | 87.515.679,97                 |               | -                                               | -                         |                           |                                      | 4.768.608,96             | 87.515.679,97               | (82.747.071,01)           |                                                                                                                                                                                                                         |
|   | b. Retribusi                                | 1.546.469,09                  |               | -                                               | -                         |                           |                                      | 47,58                    | 1.546.469,09                | (1.546.421,51)            |                                                                                                                                                                                                                         |
|   | <b>Jumlah 3</b>                             | <b>89.062.149,06</b>          | -             | -                                               | -                         |                           | -                                    | <b>4.768.656,54</b>      | <b>89.062.149,06</b>        | <b>(84.293.492,52)</b>    |                                                                                                                                                                                                                         |
| 4 | TAHUN 2018:                                 |                               |               |                                                 |                           |                           |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
|   | a. Pajak                                    | 22.062.183,19                 |               | -                                               | -                         |                           |                                      | -                        | 22.062.183,19               | (22.062.183,19)           |                                                                                                                                                                                                                         |
|   | b. Retribusi                                | 13.280.098,13                 |               | -                                               | -                         |                           |                                      | 65.563.675,01            | 13.280.098,13               | 52.283.576,88             |                                                                                                                                                                                                                         |
|   | <b>Jumlah 4</b>                             | <b>35.342.281,32</b>          |               | -                                               | -                         |                           | -                                    | <b>65.563.675,01</b>     | <b>35.342.281,32</b>        | <b>30.221.393,69</b>      |                                                                                                                                                                                                                         |
| 5 | TAHUN 2019 :                                |                               |               |                                                 |                           |                           |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
|   | a. Pajak                                    | 3.477.640,84                  |               | -                                               | -                         |                           |                                      | -                        | 3.477.640,84                | (3.477.640,84)            |                                                                                                                                                                                                                         |
|   | b. Retribusi                                | 1.463.489,82                  |               | -                                               | -                         |                           |                                      | 21.133.043,65            | 1.463.489,82                | 19.669.553,83             |                                                                                                                                                                                                                         |
|   | <b>Jumlah 5</b>                             | <b>4.941.130,66</b>           |               | -                                               | -                         |                           | -                                    | <b>21.133.043,65</b>     | <b>4.941.130,66</b>         | <b>16.191.912,99</b>      |                                                                                                                                                                                                                         |
| 6 | TAHUN 2020:                                 |                               |               |                                                 |                           |                           |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
|   | a. Pajak                                    |                               |               | 8.301.541.475,04                                | (5.778.269.539,96)        | (5.778.269.539,96)        |                                      | -                        | 2.523.271.935,08            | (2.523.271.935,08)        | SK Bupati Blitar No. 21 Tahun 2021 tentang Penetapan Alokasi Definitif Bagi Hasil Pajak Daerah dan Retribusi Daerah kepada Desa TA 2020 tanggal 28 Mei 2021 (Pembayaran : SP2D No. 05788,11927/SP2D-LS/4.04.01.01/2020) |
|   | b. Retribusi                                |                               |               | 2.390.681.663,95                                | (1.764.495.738,73)        | (1.764.495.738,73)        |                                      | 7.235.734,81             | 633.421.660,03              | (626.185.925,22)          |                                                                                                                                                                                                                         |
|   | <b>Jumlah 6</b>                             | -                             |               | <b>10.692.223.139,00</b>                        | <b>(7.542.765.278,69)</b> | <b>(7.542.765.278,69)</b> | -                                    | <b>7.235.734,81</b>      | <b>3.156.693.595,11</b>     | <b>(3.149.457.860,31)</b> |                                                                                                                                                                                                                         |
| 7 | TAHUN 2021:                                 |                               |               |                                                 |                           |                           |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
|   | a. Pajak                                    |                               |               |                                                 |                           |                           |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
|   | b. Retribusi                                |                               |               |                                                 |                           |                           |                                      |                          |                             |                           |                                                                                                                                                                                                                         |
|   | <b>Jumlah 7</b>                             | -                             |               | -                                               | -                         | -                         | -                                    | -                        | -                           | -                         |                                                                                                                                                                                                                         |
|   | <b>Pajak<br/>(1a+2a+3a+4a+5a+6a+7a)</b>     | <b>119.480.375,00</b>         | -             | <b>8.301.541.475,04</b>                         | <b>(5.778.269.539,96)</b> | <b>(5.778.269.539,96)</b> | -                                    | <b>37.349.333,96</b>     | <b>2.642.752.310,08</b>     | <b>(2.605.402.976,12)</b> |                                                                                                                                                                                                                         |
|   | <b>Retribusi<br/>(1b+2b+3b+4b+5b+6b+7b)</b> | <b>18.416.014,04</b>          | -             | <b>2.390.681.663,95</b>                         | <b>(1.764.495.738,73)</b> | <b>(1.764.495.738,73)</b> | -                                    | <b>119.382.520,05</b>    | <b>651.837.674,07</b>       | <b>(532.455.154,02)</b>   |                                                                                                                                                                                                                         |
|   | <b>JUMLAH (1+2+3+4+5+6)</b>                 | <b>137.896.389,04</b>         | -             | <b>10.692.223.139,00</b>                        | <b>(7.542.765.278,69)</b> | <b>(7.542.765.278,69)</b> | -                                    | <b>156.731.854,01</b>    | <b>3.294.589.984,15</b>     | <b>(3.137.858.130,15)</b> |                                                                                                                                                                                                                         |

## B. UTANG BAGI HASIL RETRIBUSI KE PROPINSI DAN POLRES

| URAIAN             | SALDO<br>PER 31 DESEMBER<br>2020 | Pembayaran Utang      | SALDO<br>PER 31 DESEMBER<br>2021 | KET                                                            |
|--------------------|----------------------------------|-----------------------|----------------------------------|----------------------------------------------------------------|
| <b>TAHUN 2020:</b> |                                  |                       |                                  |                                                                |
| - Kepada Propinsi  | 91.886.600,00                    | 91.886.600,00         | -                                | SP2D No.<br>00488/SP2D-<br>LS/5.02.0.00.0.00.01/<br>2021       |
| - Kepada Polres    | 35.341.000,00                    | 35.341.000,00         | -                                | SP2D No.<br>01259,01260/SP2D-<br>LS/5.02.0.00.0.00.01/<br>2021 |
| <b>Jumlah</b>      | <b>127.227.600,00</b>            | <b>127.227.600,00</b> | <b>-</b>                         |                                                                |
| <b>TAHUN 2021:</b> |                                  |                       |                                  |                                                                |
| - Kepada Propinsi  |                                  |                       | 199.850.300,00                   |                                                                |
| - Kepada Polres    |                                  |                       | 63.585.539,00                    |                                                                |
| <b>Jumlah</b>      | <b>-</b>                         | <b>-</b>              | <b>263.435.839,00</b>            |                                                                |
| <b>JUMLAH</b>      | <b>127.227.600,00</b>            | <b>127.227.600,00</b> | <b>263.435.839,00</b>            |                                                                |

## C. PIUTANG LEBIH BAYAR PAJAK DAN RETRIBUSI

| URAIAN                                        | SALDO<br>PER 31 DESEMBER 2020 |                     | PENERIMAAN/<br>PEMOTONGAN<br>TAHUN 2021 | KOREKSI<br>2021 | Kelebihan<br>Pemotongan | SALDO<br>PER 31 DESEMBER<br>2021 | KET |
|-----------------------------------------------|-------------------------------|---------------------|-----------------------------------------|-----------------|-------------------------|----------------------------------|-----|
|                                               | Sudah Dicatat                 | Belum Dicatat       |                                         |                 |                         |                                  |     |
| <b>LEBIH BAYAR TAHUN 2015 :</b>               |                               |                     |                                         |                 |                         |                                  |     |
| - Pajak                                       | 6.599.340,00                  |                     |                                         |                 |                         | 6.599.340,00                     |     |
| - Retribusi                                   | 2.318.162,00                  |                     |                                         |                 |                         | 2.318.162,00                     |     |
| <b>Jumlah</b>                                 | <b>8.917.502,00</b>           |                     | <b>-</b>                                |                 |                         | <b>8.917.502,00</b>              |     |
| <b>LEBIH BAYAR TAHUN 2016 :</b>               |                               |                     |                                         |                 |                         |                                  |     |
| - Pajak                                       | 25.981.385,00                 |                     |                                         |                 |                         | 25.981.385,00                    |     |
| - Retribusi                                   | 23.131.857,00                 |                     |                                         |                 |                         | 23.131.857,00                    |     |
| <b>Jumlah</b>                                 | <b>49.113.242,00</b>          |                     | <b>-</b>                                |                 |                         | <b>49.113.242,00</b>             |     |
| <b>LEBIH BAYAR TAHUN 2017 :</b>               |                               |                     |                                         |                 |                         |                                  |     |
| - Pajak                                       | 4.768.608,96                  |                     |                                         |                 |                         | 4.768.608,96                     |     |
| - Retribusi                                   | 47,58                         |                     |                                         |                 |                         | 47,58                            |     |
| <b>Jumlah</b>                                 | <b>4.768.656,54</b>           | <b>-</b>            | <b>-</b>                                | <b>-</b>        | <b>-</b>                | <b>4.768.656,54</b>              |     |
| <b>LEBIH BAYAR TAHUN 2018 :</b>               |                               |                     |                                         |                 |                         |                                  |     |
| - Pajak                                       | -                             |                     |                                         |                 |                         | -                                |     |
| - Retribusi                                   | 65.563.675,01                 |                     |                                         |                 |                         | 65.563.675,01                    |     |
| <b>Jumlah</b>                                 | <b>65.563.675,01</b>          | <b>-</b>            | <b>-</b>                                | <b>-</b>        | <b>-</b>                | <b>65.563.675,01</b>             |     |
| <b>LEBIH BAYAR TAHUN 2019 :</b>               |                               |                     |                                         |                 |                         |                                  |     |
| - Pajak                                       | -                             |                     |                                         |                 |                         | -                                |     |
| - Retribusi                                   | 21.133.043,65                 |                     |                                         |                 |                         | 21.133.043,65                    |     |
| <b>Jumlah</b>                                 | <b>21.133.043,65</b>          | <b>-</b>            | <b>-</b>                                | <b>-</b>        | <b>-</b>                | <b>21.133.043,65</b>             |     |
| <b>LEBIH BAYAR TAHUN 2020 :</b>               |                               |                     |                                         |                 |                         |                                  |     |
| - Pajak                                       |                               |                     |                                         |                 |                         | -                                |     |
| - Retribusi                                   |                               | 7.235.734,81        |                                         |                 |                         | 7.235.734,81                     |     |
| <b>Jumlah</b>                                 | <b>-</b>                      | <b>7.235.734,81</b> | <b>-</b>                                | <b>-</b>        | <b>-</b>                | <b>7.235.734,81</b>              |     |
| <b>JUMLAH LEBIH BAYAR PAJAK DAN RETRIBUSI</b> |                               |                     |                                         |                 |                         |                                  |     |
| - Pajak                                       | 37.349.333,96                 | -                   | -                                       | -               | -                       | 37.349.333,96                    |     |
| - Retribusi                                   | 112.146.785,24                | 7.235.734,81        | -                                       | -               | -                       | 119.382.520,05                   |     |
| <b>JUMLAH</b>                                 | <b>149.496.119,20</b>         | <b>7.235.734,81</b> | <b>-</b>                                | <b>-</b>        | <b>-</b>                | <b>156.731.854,01</b>            |     |