

ANALYSIS OF ROAD LIGHTING TAX AND THE CONTRIBUTIONS AGAINST THE ORIGINAL DISTRICT INCOMES IN SOUTH LAMPUNG REGENCY

By

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Road lighting tax is one of sources of the original district incomes in south lampung regency and give bigger enough than contribution than the acceptance of the other taxes. Road lighting tax in South Lampung Regency in a district regulation no. 11 in 2002 years which is on the implementation of collection, the Departement of Finance and South Lampung regency's district assets as manager, it cooperates with the Company of Country Electricity (CCE) in Lampung branch Ranting Kalianda.

As a implementation of the development's district is needed the sources for financing from the relevant district. One of the sources for financing of the desentralization implementation is the Original Distric Income (ODI). ODI is a source of finance's district which is digged up from the district. One of those is District retribution for financing the development for interesting together. The problem of writting this is " How big the potecy of the road lighting tax in South Lampung Rgency."

The proposes in writting this is to know how bis the potecy of the road lighting tax. To know how big the contribution which given by the road lighting tax in increasing ODI of south lampung regency and to know the management system of the road lighting tax in South Lampung regency. Analysis tool which used is quantitative descriptive analysis methode as a problem solving procedur which is researched by drawing object of the research as the facts in field clearly.

As the result of calculation which is got the potecy of the road lighting tax in south lampung regency in 2004-2008 years is not same with the realization of the road lighting tax in 2004 – 2008 years, so that we can see that there are deviations from the potecy's resluts which is done by the road lighting tax. In 2004 we got the PPJ Potency is Rp. 5.309.451.886, in 2005 is Rp. 6.213.927.413, in 2006 is Rp 6.546.900.815, in 2007 is Rp6.919.385.132, in 2008 is Rp 7.721.974.319.

Whereas the contribution in 2004 as 29.73%, in 2005 as 26.53%, in 2006 as 32.23%, in 2007 as 23.84%, in 2008 as 32.51%. The Collection implementation of the road lighting tax as long this way is less good in the management. Less the implementation optimally from the CCE as the tax collector and less the supervision from the part related such as Department of finance and district assets as a coordinator and the implementor.

So that, it is suggested : 1). It needs to have planning the determination target the acceptance of the road lighting tax which is not as the acceptance from the previous year but exactly attend the acceptance of the previous years, the potency and the debt tax previous years, so the deviations of realization against the target in acceptance of the road lighting tax is not happen too big so we can get it better.

2). Increasing the supervision against the administration in the collection process of the road lighting tax which is cooperated with the CCE (PLN) and City Order Official in where every electricity service user bears the tax at the power level in used.