

# **ANALYSIS OF INCOME RETRIBUTION IZIN MENDIRIKAN BANGUNAN (IMB) TO PAD METRO CITY**

**By**

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In the framework of the implementation of regional development necessary financing sources originating from this region. One source of financing for the decentralization of local revenue (revenue). PAD is the source of financial resources from areas that were dug in regional areas, one of which is used to finance the construction of levies for the public interest. Problems in this writing is "How big is the building permit levy Metro city potential."

The purpose of this paper is to assess the Metro building permits city of potential retribution. To determine the contribution of income from building permit fees to raise revenue the city Metro. The analysis tool used is descriptive quantitative method of analysis as problem-solving procedures that will be examined by describing the object of research based on the facts that happened on the field as a whole.

Based on the calculations so that the total receipts levy Izin Mendirikan Bangunan (IMB) at Metro City from 2004 to 2008, together with the realization of retribution IMB years 2004-2008, so it can be seen that there is no deviation from the results generated by the levy collection IMB. Based on the calculation of potential retribution Izin Mendirikan Bangunan (IMB) showed the potential of Metro City is Rp. 649 565 310 or by an average of Rp. 129 913 062 every year. Further inhibiting factors in collecting building permit fees are as follows: Implementation of collecting levies Izin Mendirikan Bangunan (IMB), which is less well coordinated, because of lack of cooperation between workers with mandatory dues. The existing levy shall make an additional building without a permit from the competent Ministry. Lack of official retribution collector field

and many homes, businesses, and building-up which can not be reached by officers.

Therefore advised that: 1). In determining the revenue target of retribution Izin Mendirikan Bangunan (IMB) Metro City Government is not only based on previous acceptance, but must pay more attention to the potential that exists to attract revenues Izin Mendirikan Bangunan (IMB) can be used optimally. 2). Increasing the number of officers and supervision of retribution, and there is a clear division of tasks and staff apply equally to the collection so that there is no longer obliged to draw a community or negligent in having the IMB. 3). The need for expansion - the expansion to the community, whether that is the subject of retribution or the general public that more people realize the importance of paying levies in accordance with applicable regulations.