ABSTRACT

IMPLEMENTATION AND TESTING LABORATORY SERVICES CONTRIBUTION OF LOCAL REVENUE (PAD)

(Research on UPTD Testing Center / Laboratory Highways Agency Lampung Province)

By

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Law No. 12 of 2008 in lieu of Law No. 32 of 2004 on Local Government Explained that the development of Autonomous District / City held with regard to the potential and regional diversity. Local Government is expected to perform well the financial presentation. Which is still a problem is still lack the ability to maximize the potential of the region in The terrain, so the revenue (PAD) was not optimal. But as time goes by Local Government continues to explore and develop the potential of dimilkinya, Local Government also continues to improve service to the community so that the regional government can maximize the use of revenue from Levy kind of wealth in particular regions levy Laboratory Testing Services in UPTD Testing Center / Laboratory of the Department of Highways Lampung Province to Stake holder. Where Local Government, allocate some kind of public service in order to maximize the collection of levies on the laboratory testing services. problems experienced UPTD Testing Center / Laboratory Department of Highways Lampung, in this study, namely in terms of the implementation of the Testing Laboratory that is not in accordance with the principles of the existing pelayanaan and levy contributions from laboratory testing services are still very low.

This study aims to look Implementation and Testing Laboratory Services Contributions to revenue (PAD) with the intention that the regional government can maximize the revenue sources of revenue as well as the implementation of laboratory testing services and the implementation of the fee collection process. While research method using descriptive method is a method in researching the status of human groups, an object, a set of conditions, a system of thought or a class of events in the present

The results showed that the flow of execution of laboratory testing services that exist are in accordance with the recommendations given PUSLITBANG and Research and the Ministry of Works, but in reality testing service implementation does not run in accordance with existing regulations. While the process of implementation, collection and remittance of fees from services Laboratory Testing Services in accordance with the Lampung Governor Regulation No. 35 Year 2011 on the Implementation Guidelines Lampung Provincial Regulation No. 3 of 2011 on regional levies