ABSTRACT

The research was conducted at the departement of Revenue West Java Province. The phenomenon that occurs is the Departement of Revenue will be more focus on the implementation of the preparation, bookkeeping and reporting local retribution revenue budget that affect on improving the quality of service performance in accordance with established procedures so it can be done well. The purpose of this study is ti determine as the performance of Regional Revenue Office of West Java province in the implementation of the preparation, bookkeping and reporting local retribution revenue budget. The method used in this study is qualitative or descriptive method.

The result showed that the local retribution revenue budget based on its type through top down approach and bottom up so as to have a commitment to the provision levies. Regional Revenue Office of West Java Province perform bookkeping on the basis of the operational policies that have been prepared consisting of Bookkeeping and Accounting Revenue Determination in which there are number of provisions of user charges, retribution compulsory books, book type of retribution, the amount of deposit fees books and book a kind of acceptance of public cash receipts. In reporting to monitor the extent to which the budget to target relevant budget in order to facilitate the decision making when required by the leadership.

Key words : implementation of the preparation, bookkeeping and reporting local retribution revenue budget