

Building Approval Fee (PBG) Collection System at the Banyumas Regency Capital Investment and Integrated One-Stop Service Office

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Abstract. The aim of writing this article is to find out the system of collecting building approval fees (PBG) at the Banyumas Regency Investment and One-Stop Integrated Service Office. The method used in writing this article is a qualitative approach with descriptive methods. The data came from interviews, observation, documentation, and literature study. The results obtained by the author show that the building approval fee (PBG) collection system at the Banyumas Regency Investment and One-Stop Integrated Service Office are in accordance with the procedures in central government agencies. The flow of the system of collecting building approval fees (PBG) at the Banyumas Regency Investment and One-Stop Integrated Service Office by a flowchart, so it is necessary to make a flow chart or flowchart related to the which will help visualize the process flow more clearly and make understanding easier for all parties involved.

Keywords: Building Approval Fee, System

1 Introduction

Constitutionally, the Republic of Indonesia is a unitary state. The Unitary State of the Republic of Indonesia is a state that consists of only one country, as in a federal state, but the country is singular in nature, meaning that there is only one country, there is no country within a country. In a unitary state the highest executive authority lies with one national/central executive body [1]. Power lies with the regional government. The Central Government has the authority to hand over some of its power to the regions based on regional autonomy rights (a unitary state with a decentralized system). Freedom and independence in managing government (in the regions) is an essential characteristic of regional autonomy which in turn is expected to influence the improvement of the quality of services to the community [2].

With the implementation of regional autonomy, each region is given the authority to explore sources of regional income to finance the implementation of regional autonomy so that the community is burdened with various regional taxes and levies [3].

In Law Number 35 of 2023 concerning Regional Taxes and Regional Retributions, it is stated that regional taxes and regional retributions are mandatory contributions to the region for regional needs for the greatest prosperity of the people. In this case, the potential that can be explored and developed further apart from revenue from regional taxes is the source of revenue originating from regional retribution levies as stated in Part II paragraph 1 concerning retribution. Therefore, revenue from retribution must be managed professionally and carried out periodically and regularly. [4]. Regional levies are part of the Regional Original Income (PAD) which contributes to regional income. From various sources of regional levies, regional levies are divided into 3 groups originating from sources of income including general service levies, business service levies, and certain licensing levies. From the three groups of regional levies, it is known that regional levies have so far contributed a lot to the regional government. Therefore, regional levies are contributors that have a very important role in increasing regional income and as capital for regional development. This means that funds from regional levies will further support the development process in achieving the goal of improving the welfare of the community.

1.1 Definition of System

A system is a structure that contains functional components with tasks and has special functions that are always connected and work together to fulfill a certain work process [5].

A system is a combination of connected components or elements that are used to facilitate the flow of information, material, or energy to achieve a goal. [6].

1.2 Regional Retribution

Regional levies are regional levies for services or granting of certain permits which are specifically provided by the government for the benefit of individuals or organizations. [7].

1.3 Building Construction Approval (BCA)

Following the issuance of Law Number 11 of 2020 (Indonesia, 2020) concerning Job Creation (Job Creation Law), the Government has removed the term Building Construction Permit (IMB) as one of the requirements for constructing buildings. The term IMB has been replaced with Building Construction Approval (PBG). PBG is a permit granted to building owners to build new, change, expand, reduce, and/or maintain buildings according to building technical standards. [8].

2 Research Methods

The research method used by the author is a qualitative approach using descriptive methods. A qualitative approach was chosen because it can provide a comprehensive understanding of the system of collecting building approval fees (PBG) at the Banyumas Regency Investment and One-Stop Integrated Service Office. The descriptive method is used to describe in detail the system of collecting building approval fees (PBG) at the Banyumas Regency Investment and One-Stop Integrated Service Office. This method was chosen because it can reveal phenomena that occur in the actual context and provide a deeper understanding of the procedures applied. The data collection method is using primary data and also secondary data. Primary data is information obtained by the author directly at the Field Work Practice location, such as interviews and observations. Meanwhile, secondary data focuses on information obtained by the author indirectly from other sources, such as documentation and literature studies.

DPMPSTSP Building Approval Fee (PBG) Collection System:

1) Application Submission

a) The applicant submits information on the requirements for a building approval application to the CS officer.

b) The applicant fills out the building approval application form and completes the requirements. The requirements that need to be completed are personal identity (KTP, SIM, PASSPORT), photocopy of proof of land ownership, drawings or floor plans of the building location and technical drawings of the building.

2) Document Examination

a) The Technical Officer examines and examines the applicant's files. If the documents are complete and appropriate, the process continues to the next stage.

3) Field Review

a) The next stage is a coordination meeting related to the field review. Conducted to determine the survey schedule and task coordination.

b) The field review is conducted to ensure the suitability of the plan with conditions in the field and to assess the environmental impact and compliance with spatial planning regulations. Conducted by the technical team that previously held a coordination meeting.

4) Determination of the Amount of Retribution

a) The officer will calculate the building approval retribution using the specified formula and with the provisions approved by the DPUPR.

b) After the PBG levy amount is determined, the applicant will be issued a Regional Retribution Determination Letter (SKRD).

5) Payment of Retribution

a) The applicant pays the PBG/SKRD levy through the established mechanism, usually through Bank Jateng. The applicant returns to the office and shows proof of payment to the officer for printing the STS which is used in collecting the PBG Decree.

b) Printing the STS

Applicants who have paid the SKRD will be issued an STS to be used in collecting the PBG Decree.

6) Collecting the PBG Decree

a) The applicant can collect the PBG Decree at the Banyumas Regency DPMPTSP Office.

2.1 PBG Income Reporting

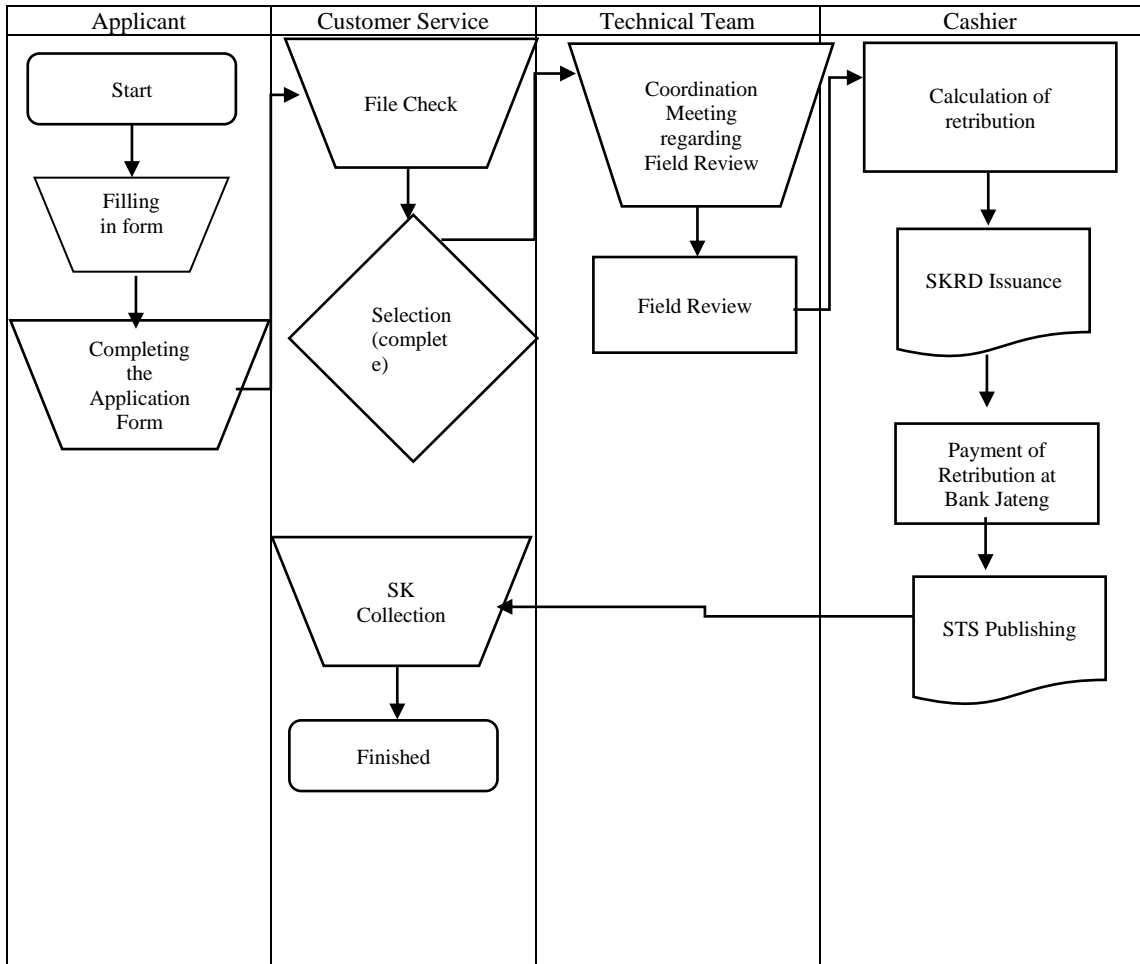
a. If the applicant has taken the PBG SK, the SK collection officer will print a Deposit Receipt (STS) on the SIMBG page as proof that the applicant has made a PBG retribution payment.

b. The officer will then schedule the PBG retribution income in the report book.

c. After being scheduled, it will be reported to the recipient treasurer.

d. PBG retribution income will be inputted by the recipient treasurer via the Satria Banyumas application and will be discussed at every plenary meeting

Table 1. Flowchart PBG Income Reporting



Evaluation of Result

The building approval fee (PBG) collection system at the Banyumas Regency Investment and One-Stop Integrated Service Office has not been accompanied by a flowchart that can visually explain the processes that occur in this.

5 Conclusions and Recommendations

5.1 Conclusions

The process of collecting building approval fees (PBG) is carried out by completing the PBG Decree by calculating using the formula stipulated in Regional Regulation No. 4 of 2022.

In practice, the implementation of system of collecting building approval fees (PBG) at the Banyumas Regency Investment and One-Stop Integrated Service Office has been carried out well by established regulations, namely Banyumas Regent Regulation Number 4 of 2022.

The implementation of PBG levies at the Banyumas Regency Investment and One-Stop Integrated Service Office is in accordance with regional regulation No. 4 of 2022 concerning regional levies and regional regulation No. 22 of 2021 concerning Banyumas Regency building structures.

5.2 Recommendations

It is necessary to create a flowchart for building approval fees (PBG) because it will help visualize the process flow more clearly and facilitate understanding for all parties involved. This flowchart is prepared comprehensively and updated periodically in accordance with the development of government regulatory policies.

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