

FACTORS AFFECTING INCOME IN TIRTA BOALEMO REGENCY REGIONAL WATER COMPANY (PDAM)

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ABSTRACT

This research has a problem formulation, namely What is the level of income in the Regional Water Supply Company Tirta, Boalemo Regency. The objectives to be achieved in this study are to determine the level of income in the Regional Drinking Water Company (PDAM) of Boalemo Regency.

This research uses descriptive research with quantitative and qualitative research approaches by assigning the Head of the Public Administration and Finance Section and the Head of the Sub Division of Subscription Relations at the Regional Water Company (PDAM) of Boalemo Regency as sources of information. As well as data collection methods are observation, interview, and documentation.

The results of this study indicate that in the analysis of the factors that influence the increase in income at the local water company (PDAM) in Boalemo Regency, the income is quite significant, seen in the revenue realization and income. Customers of PDAM Tirta, Boalemo Regency The number of subscribers has a very big influence on the company's revenue as seen from the number of customers in Boalemo Serta Regency The profitability of PDAM Boalemo Regency revenue has increased quite significantly.

Keywords: increase, revenue, customers

INTRODUCTION

PDAM is a regionally owned enterprise, which is expected to be independent in operating the company and developing service levels. PDAM revenue comes from sales of clean water and is highly dependent on the tariff applied. As a company that provides clean water or drinking water, PDAM is required to be able to provide the community's clean water needs that meet the quality, quantity and continuity requirements. One of the goals of the PDAM is to participate in implementing regional development in particular, and national economic development in general, by providing drinking water that is clean, healthy and fulfills health. Water tariff is one of the determining elements for obtaining PDAM

revenue, while revenue is very important for PDAM operational activities.

Obtained income in 2014 with a percentage of 9%, Boalemo District 2015 has increased by a percentage of 26%, and in 2016 with a percentage of 29.3%, and in 2017 with a percentage of 30.9%, in 2018 with a percentage of 37.8% and in 2019 with a fairly high percentage of 45.0%. The monthly income target is Rp. 300,000,000 are only able to generate Rp150,000,000 per month and then PDAM customer bills will be billed as debt in the following month. PDAM revenue in 2014-2019 experienced a high enough increase in 2014 PDAM Boalemo district received an income equal to that of PDAM IDR 2,275,842,240, in 2016 PDAM revenue reached IDR 2,859,808,900, in 2017 IDR

3,633,739,183., And in 2018 it increased by IDR 4,822,632,177, and in 2019 PDAM revenue was quite high, namely IDR 6,396,511,304.

The results of this data show that PDAM Tirta, Boalemo Regency has increased every year, but the results of field observations found several problems. The Regional Drinking Water Company of Boalemo Regency has so far not raised the tariff for PDAM customers, but some customers have begun to complain about the current tariffs, even though the tariff charged is still Rp. 2,500 per cubic meter. But customer complaints are more about the smooth and slow volume of water consumption. So that there is a surge in rates at the time of payment. Sometimes some customers complain of sluggish PDAM service due to low water volume and field technicians.

Sometimes people complain that the PDAM service system is not according to the rate given. Sometimes this problem also causes customers to be lazy to pay their PDAM drinking water bills. The hope of PDAM is that the water produced that is distributed to the community can directly generate income in the following month, but in fact there are still many PDAM consumers who do not pay their water bills on time, causing accounts to arise due to delayed water bills to consumers. This situation can disrupt cash inflows, resulting in delays in PDAM revenues and profits. To achieve the company's goals, the PDAM must be able to create optimal profits.

Based on the description above, the researcher is interested to further investigate this problem with the title of research: Analysis of Factors Affecting Increased Income at Regional Drinking Water Company PDAM Tirta, Boalemo Regency.

The objectives to be achieved in this study are to find out:

1. Income level at the Regional Drinking Water Company (PDAM) in Boalemo Regency.
2. Factors that influence the increase in income in PDAM Boalemo Regency. Management in English is called the word manage which means managing, organizing, implementing and managing management is defined as a way of managing a large company. Processing or arrangement carried out by a manager (regulator / leader) is based on the order of management. Principles or principles are fundamental statements or general truths that can be used as guidelines for thoughts and actions or general truths that can be used as guidelines for thoughts or actions [1].

Financial management is the activity of the owner and financial management, an activity of planning financial problems in financial planning and auditing, management, control, disbursement and diversion of funds owned by an agency or organization for a Syahril company [1].

The financial manager has an interest in determining the amount of assets that are feasible from investing in various assets and selecting sources of funds to spend on these assets for that, the financial manager can fulfill it from within or from outside the company from the company's allowance for profit (retained earnings), reserves or depreciation. As for external sources from the company comes from the capital market, namely meetings between parties who need funds and parties who can provide funds. Funds originating from the capital market can be in the form of debt (bonds) or equity (shares). All the funds obtained are used to finance the company's operations, the funds will be embedded in various tangible and intangible assets.

The size of the funds that the financial manager must obtain must be adjusted to the needs for company operations. The use

of funds for company operations can be used for various purposes, however, if viewed from the time dimension, these funds can be used for working capital (short term) and it can also be for capital investment (long term).

The purpose of financial management is to maximize profit or profit and minimize costs to get maximum decision making in running the company towards the development and running company. Another opinion states that the goal of corporate financial management is to maximize shareholder value. The value of wealth can be seen through the development of the company's share price (common stock) in the financial management market that efficiently fulfills the purpose that is used as a standard in assessing efficiency.

Financial management is the process of financial activities or activities in an organization, which includes planning, analysis and control of financial activities, usually carried out by financial managers [9].

Financial management includes changes in the budget system, changes in the organization, changes in the accounting system, and changes in the accounting system [7].

The function of financial management, namely financial management, serves as a guide for company managers in making decisions. There are many other issues related to financial management. Like the marketing department who must look at every decision in the advertising sector (advertising) can influence financial decisions. That is, if the marketing manager sets a constantly high benchmark price for advertising costs while at the time when sales are not as expected, this will certainly be a problem. What's more, if the funds used to finance advertising come from loan funds.

Management is a very important subject because it is about setting and achieving goals. Management not only identifies, analyzes and combines the talents of people effectively and utilizes these resources, it is sometimes expressed in terms of the 6 M of management, namely:

1. Humans (Men), In management, the human factor is what determines the human being who makes goals and humans who also carry out the work process, because basically humans are work creatures. Therefore, management arises because of the people who work together to achieve goals
2. Money (Money), which is needed to achieve the desired goals, money is a very important factor, even determining in every process of achieving goals, of course it cannot be guessed anymore. Every program, every activity or routine or project, large or small, will not be carried out without the provision of sufficient money or funds. Money or money is one element that cannot be ignored. Money is a medium of exchange and a means of measuring value. The size of the results of activities can be measured from the amount of money circulating in the company. Money in traditional economics is identified as any generally accepted medium of exchange. The means of exchange can be any object that can be accepted by everyone in the community in the process of exchanging goods and services. In modern economics,
3. The ways (Methods), which are used in an effort to achieve goals. In carrying out work, work methods are required. A good working procedure will make the work run smoothly. A method can be expressed as determining how the work of a task will be carried out by giving various considerations to the target, the facilities available and the use of time,

money and business activities. It should be remembered that even though the method is good, while the person who implements it does not understand or have no experience the results will not be satisfactory. Thus, the main role in management remains the human being.

4. Materials (Materials), which are used to achieve the goal. In the business world to achieve better results, apart from humans who are skilled in their fields, they must also be able to use materials or materials as a means. Because matter and humans cannot be separated, without matter the desired results will not be achieved.
5. Tools (Machines), which are used to achieve goals. Machines or machines are used to provide convenience or produce greater profits and create work efficiency. Machines (Machines) are used to provide convenience or produce greater profits and create work efficiency. The use of machines in a job is to save human energy and thoughts in carrying out their tasks.
6. Markets (Markets), To sell output and services produced. Marketing is the whole system of designated business activities to plan, determine prices, promote and distribute goods, services, ideas, to target markets in order to achieve organizational goals. Marketing the product is of course very important because if the goods produced do not sell, the process of producing goods will stop. This means that the process of goods will not take place. Therefore, market domination in the sense of spreading the decisive results within the company. In order for the market to be controlled, the quality and price of goods must be in accordance with the tastes of consumers and the purchasing power (abilities) of consumers. Market or market is a factor that always changes according to

market demand and is not the policy of management.

This condition is also included in the personnel section proposing an increase in employee salaries while the quality of work produced is not as expected. This means that the decision of the personnel manager is only one-sided, without thinking about the other side because the concept and philosophy of finance is trying to create a balance in every financial amount. income must equal the amount of expenditure, if it is not balanced then that is a problem. This case also occurred in the production department [6].

Financial accounting has different purposes. Management accounting measures and reports financial and non-financial information that helps managers make decisions in order to achieve organizational goals. Managers use management accounting information to select, communicate, and implement strategies. Management accounting focuses on internal reports [2].

The essence of management is making decisions, namely choosing alternatives from the various available alternative information that can provide maximum benefits. These decisions include routine decisions specific decisions. Decision making is a main task of management which can be categorized into two aspects, namely aspects of decisions in planning and aspects of decisions. under control [12].

The characteristics of management accounting in relation to financial accounting, because between management accounting and financial accounting there are several differences and some things are the same.

Basically the accounting information system has two main subsystems, namely financial accounting information systems and management accounting information systems. The two subsystems differ in their objectives, input characteristics, and the

type of process used to convert inputs into outputs [4].

Accounting is a financial recording activity that serves as the language of business. The accounting process starts from grouping transaction data to producing financial reports. The results of this accounting report are used for accountability reports for company performance, as well as for data in decision making and business planning [11].

The factors that affect the increase in income are as follows:

1. Profits can be achieved if management is able to manage the value of the company's assets, namely managing assets resulting from the operational activities of the Hendrik company [5]. The amount of revenue is greater than the cost, so the company is profitable. profit is called earning or profit is the net result of operating activities in a certain period of business which can be expressed in terms of profit.
2. Income is the result of rewards for the delivery of goods or services that have been produced in the company's operations. Income is the most important element in increasing the level of profit which can be seen as the company's achievement in operating its company in a certain period [5]. Income is the active cash inflow or other increase in assets or the settlement of liabilities intent (a combination of the two) from the delivery of goods, providing services, or other activities that are the company's main central operations [3].
3. to increase long-term growth and company profitability through better understanding of customer habits [8]. customer satisfaction recommendation by word of mouth that can benefit the company. Based on this information, it can be understood that customer satisfaction is customer satisfaction

measured by how well the expectations of consumers or customers are met [13].

RESEARCH METHODS

This research uses descriptive research with quantitative and qualitative research approaches. This type of descriptive research is a method related to the collection and presentation of data clusters so that they can provide useful information. mixed methods research is a research method that combines or combines quantitative and qualitative methods to be used together in a research activity in order to obtain comprehensive, valid, reliable, and objective data [10]. The reason for using this type of descriptive research and qualitative and quantitative approaches is knowing the income performance and describing the income factor of Boalemo Regency PDAM.

This research was conducted in November 2020. The location of this research was conducted at the Regional Drinking Water Company of Tirta PDAM, Boalemo Regency on the grounds that it was easy to obtain data and the ability in terms of time, energy and costs.

The financial manager has an interest in determining the amount of assets that are feasible from investing in various assets and selecting sources of funds to spend on these assets for that, the financial manager can fulfill it from within or from outside the company from the company's allowance for profit (retained earnings), reserves or depreciation. As for external sources from the company comes from the capital market, namely meetings between parties who need funds and parties who can provide funds. Funds originating from the capital market can be in the form of debt (bonds) or equity (shares).

All the funds obtained are used to finance the company's operations. The funds will be embedded in various tangible and intangible assets.

In this study, the population is all financial reports in the Regional Water Company Tirta Bolero Regency. The sample is a portion of the units in the population whose characteristics are actually investigated. In this study the target is the income statement from 2014 to 2019.

1. PDAM Boalemo Regency revenue report for the last five years from 2014 to 2019
2. For the analysis of the sampling factors are leaders and employees in related fields.
3. Data collection techniques used in this study are observation, interview, and documentation.

RESEARCH RESULT

The Regional Drinking Water Company (PDAM) "Tirta Boalemo" Boalemo Regency is an expanded area of Gorontalo Regency with an area of 2,567.36 km² and is inhabited by a population of 147,682 people, administratively Boalemo Regency covers 7 districts namely, Tilamuta District, Manangu District, Botumoito District, Dulupi District, Paguyaman District, Paguyaman Pantai District, and Wonosari District.

Furthermore, the authors describe the characteristics of employees when viewed from the following educational levels:

Table 5. Employee characteristics based on education strata

No.	Education Strata	Number of people	Percentage%
1	Bachelor	11	14.28
2	Diploma III	2	2.59
3	High school	51	66.23
4	Junior High	4	5.19
5	SD	6	7.79
6	Not completed in primary school	3	3.89
Total		77	100

Source: Data processed, 2020

Based on the results of table 4 above, information is obtained that of the 77 employees of PDAM Boalemo Regency, there are 11 people with an undergraduate education level or 14.28%. 2 employees have D3 diploma education or 2.59%, 51 people have high school education or 66.23%, 4 people have junior high school education or 5.19%, 6 people have elementary education or 7.79%, and 3 people or 3, 89% of PDAM employees have not graduated from elementary school.

In analyzing the income level in PDAM Tirta, Boalemo Regency, it is necessary to compare the results of the target and realization of income from 2014 to 2019 which are presented as follows:

It shows that from 2014 to 2019 the revenue of PDAM Tirta in Boalemo Regency tends to be effective from 2017 to 2019. Meanwhile, in 2014 to 2016 the revenue realization tends to be ineffective compared to the revenue target. In 2014, the revenue target of PDAM Tirta in Boalemo Regency was 37%, while what could be realized was IDR 3,000,000,000, in contrast to 2017 where the revenue target was IDR 3,000,000,000 and the realization was 125% which tended to be very effective. The realization of the revenue obtained from 2014 to 2019 is divided by the revenue target and budget of the Boalemo Regency PDAM.

The income effectiveness level of the Regional Drinking Water Company PDAM in Boalemo Regency continues to develop which leads to the income level of PDAM Boalemo Regency from year to year, where the income level of the Boalemo Regency PDAM can be seen in the factors that affect the increase in income as follows: Income according to Dyckman 2012; 8) in Hendrik Gamaliel 2017. Revenue is the result of compensation for the delivery of goods or services that have been produced in company operations. Income is the most

important element in increasing the level of profit which can be seen as the company's achievement in operating the company in a certain period.

Revenue has indeed become a general goal of companies, especially in PDAM companies, if the income is below the company's vision and mission will not be carried out properly.

The revenue generated by the PDAM Company comes from water and non-water. Water consumed by customers and non-water itself comes from tengki cars and water bills, reconnection, name transfer, and other non-water.

Income derived from water is like receiving water from a customer directly and having an obligation to pay it at a time determined by the company, namely every month, while non-water income, namely from the company's tank car that works every day, reconnecting the meter has also become income. company because what is paid is work services from the company.

Revenue in 2014 is divided by realized revenue with a percentage of 37%, has not reached the target, in 2015 the revenue target is divided by revenue realization with a percentage of 81%, which is not yet effective, in 2016 the revenue target is divided by revenue realization with a percentage of 95%, which is not effective, in 2017 the revenue target is divided by the realization of revenue with a percentage of 125%, which is likely to be effective compared to the previous year, in 2018 the revenue target divided by the realization of revenue with a percentage of 165% is very effective, and in 2019 the target revenue is divided by the realization of revenue with a percentage of 232 % very effective.

The second factor, namely Merline Stone's customers in Saleh 2014 stated that customers are the biggest asset for a company without the company's customers, it will not work. This means that the position and presence of customers are very influential on business continuity.

The results show that the number of customers has a very large influence on the sustainability of the running of the PDAM Boalemo Regency company can be seen in the number of customers that continues to increase every year, in 2014 the number of PDAM customers was 8,243, and in 2015 the number of PDAM customers reached 8,743, and in 2016 the number PDAM subscribers reached 9,743, and the number of subscribers in 2017 reached 11,743, and in 2018 the number of PDAM customers increased quite a bit, namely 12,743. Customers are the company's biggest asset for the long-term sustainability of the PDAM Boalemo Regency company. customer satisfaction also greatly affects the revenue of PDAM Boalemo Regency.

The third factor, namely Subramayan 2010 Profitability, argues that profit is called earning or profit is the net result of operating activities in a certain period of business which can be expressed in terms of profit.

The progress of a company can be influenced by various aspects carried out by the management of the company. Profitability or profit of PDAM Boalemo Regency is a description of the company's ability to earn profits, in this case the company's profit is quite significant seen from all aspects of PDAM Boalemo Regency revenue from year to year but lacks from PDAM Tirta, Boalemo Regency itself, the number of customers is still below.

Revenue is the amount of money received by the Company at a certain time received from the sale of products and services to customers. Revenue is very important because revenue is the object of the company's operations.

Based on the results of interviews with researchers (IH) on 27/10/2020

"The revenue generated by the PDAM Company comes from water and non-water as well. Water consumed by customers and non-

water itself comes from tengki cars and water bills, reconnection, name transfer, and other non-water "

This statement was supported by (HYB) 12/11/2020 PDAM Tirta, Boalemo Regency

"The income obtained by PDAM Boalemo Regency comes from water and non-water bills, such as the request to reopen the water meter"

From the results of the interview above, it can be concluded that the revenue of the PDAM in Boalemo Regency is not only focused on water revenue, but also from non-water revenues obtained by PDAM Boalemo Regency.

Customers are individuals or groups who buy goods or services based on decisions based on benefits or price considerations and then enter into cooperative relationships with companies that can benefit both parties where the company gets profit from the sale of goods or services and customers who benefit from the company. The number of customers or consumers in a company is very influential on the profits obtained by the company.

Based on the results of interviews with researchers (IH) on 27/10/2020 PDAM Boalemo Regency, that

"The number of customers greatly affects the revenue of PDAM Boalemo Regency. Because the number of PDAM customers itself has reached thousands, if 100% is paid multiplied by the monthly rate, and the classification of each ordinary household, the commercial status is adjusted to the classification"

This statement was supported by (HYB) 12/11/2020 PDAM Tirta Boalemo Regency that:

"The number of customers greatly affects the revenue and profit of PDAM Boalemo Regency as seen

from the amount of water consumed by the community"

From the results of the interview above, it can be concluded that the number of customers has a very large influence on the company income of PDAM Boalemo Regency seen from the number and classification of the people of Boalemo Regency

Profitability is the measure of a company in obtaining a profit or profit with a measure in percentage to determine the extent to which the company is able to generate profits for the company.

Based on the results of interviews with researchers (IH) 27/10/2020 PDAM Boalemo Regency that

"In the Boalemo Regency PDAM company, there is a DRD, when you get the payment it is called revenue, so the revenue of the Boalemo Regency PDAM has increased from year to year, even though the movement is a bit slow but there is a significant increase in income. Obstacles experienced by the PDAM itself are customer growth, because customer growth will move up if it is in sync with development and the economy. If the economic turnover, especially in Boalemo Regency is good, automatically there is an increase and a large revenue is balanced with purchasing power, PDAM Boalemo Regency with the number of customers who are still brought in tries to anticipate that PDAM revenue runs well, up to this year and the latest period that has been running for 4 months there is a significant increase "

While the statement from (HYB) 12/11/2020 that:

"Revenue revenue from PDAM Boalemo Regency has increased even more than the target seen from all aspects that affect PDAM Boalemo Regency revenue"

From the results of the interview above, it can be concluded that the profitability of PDAM Boalemo Regency revenue has increased quite significantly, although the number of customers in the PDAM is still brought in, it will never dampen the Company's enthusiasm to increase the profitability of the PDAM Tirta Regional Drinking Water Company in Boalemo Regency.

The income effectiveness level of the Regional Drinking Water Company PDAM in Boalemo Regency continues to develop which leads to the income level of PDAM Boalemo Regency from year to year, where the income level of the Boalemo Regency PDAM can be seen in the factors that affect the increase in income as follows:

Revenue has indeed become a general goal of companies, especially in PDAM companies, if the income is below the company's vision and mission will not be carried out properly.

The revenue generated by the PDAM Company comes from water and non-water. Water consumed by customers and non-water itself comes from tengki cars and water bills, reconnection, name transfer, and other non-water.

Income derived from water is like receiving water from a customer directly and having an obligation to pay it at a time determined by the company, namely every month, while non-water income, namely from the company's tank car that works every day, reconnecting the meter has also become income. company because what is paid is work services from the company.

Revenue in 2014 is divided by realized revenue with a percentage of 37%, has not reached the target, in 2015 the revenue target is divided by revenue realization with a percentage of 81%, which is not yet effective, in 2016 the revenue target is divided by revenue realization with a percentage of 95%, which is not effective, in 2017 the revenue target is divided by the

realization of revenue with a percentage of 125%, which is likely to be effective compared to the previous year, in 2018 the revenue target divided by the realization of revenue with a percentage of 165% is very effective, and in 2019 the target revenue is divided by the realization of revenue with a percentage of 232 % very effective.

The number of customers has a very big influence on the sustainability of the running of the PDAM Boalemo Regency company, it can be seen in the number of customers that continues to increase every year, in 2014 the number of PDAM customers was 8,243, and in 2015 the number of PDAM customers reached 8,743, and in 2016 the number of PDAM customers reached 9,743, and the number of subscribers in 2017 the number of subscribers reached 11,743, and in 2018 the number of PDAM customers increased quite a bit, namely 12,743. And customers are the company's biggest asset for the long-term sustainability of the PDAM Boalemo Regency company. customer satisfaction also greatly affects the revenue of PDAM Boalemo Regency. The number of subscribers in 2019 can be seen in appendix 3, where the number of active subscribers from all Boalemo District, Tilamuta is 4666, and inactive subscribers totaled 652, for a total of 5,318. In Wonosari District, the number of active subscribers is 724, and the number of subscribers who are not active is 722 with a total of 1,446. In Paguyaman District the number of active subscribers is 1,095 and the number of inactive subscribers is 465 with a total of 1,560. In Paguyaman Pantai District the number of active subscribers is 607 and the number of inactive subscribers is 130 with a total of 737.

In Dulupi District the number of active subscribers is 1064 and the number of subscribers who are not active is 349 with a total of 1,413. In Botumoito District, the number of active subscribers is 2,106 and the number of subscribers who are not

active is 391 with a total of 2,497. In Mananggu District the number of active subscribers was 866 and the number of subscribers who were not active was 284 with a total of 1,150. With the number of customers in Boalemo Regency 14,826. The progress of a company can be influenced by various aspects carried out by the management of the company. Profitability or profit of PDAM Boalemo Regency is a description of the company's ability to earn profits, in this case the company's profit is quite significant seen from all aspects of PDAM Boalemo Regency revenue from year to year but lacks of PDAM Tirta, Boalemo Regency itself, the number of customers is still below.

CONCLUSION

Based on the results of the research and discussion above, several things can be concluded as follows:

1. The revenue obtained by the Regional Drinking Water Company Tirta PDAM Boalemo Regency is quite significant, seen from the realized revenue of the Boalemo Regency PDAM.
2. Customers of PDAM Tirta, Boalemo Regency The number of subscribers has a very large influence on the revenue of the PDAM Boalemo Regency as seen from the number of customers in Boalemo Regency.
3. The profitability of PDAM Boalemo Regency revenue has increased quite significantly. Even though the number of customers in the PDAM is still being brought in, it will never dampen the Company's enthusiasm to increase the profitability of the Regional Drinking Water Company of PDAM Tirta, Boalemo Regency.

Based on the above conclusions, it can be suggested as follows:

1. The Regional Drinking Water Company Tirta PDAM Boalemo

Regency is more open with the data requested by the researchers

2. The limitation of this study is that the researcher cannot measure the level of PDAM income because the data obtained by the researcher is not as needed.

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