

# The System for Determining the Tariff of Retribution at the Marine and Fisheries Service of Boalemo

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## ABSTRACT

This study aims to find out the system for setting retribution rates at the Department of Marine Affairs and Fisheries of Boalemo Regency.

This study uses a descriptive type of research with a qualitative approach. The data used in the form of targets and realizations obtained by the Department of Marine Affairs and Fisheries of Boalemo Regency for the 2017-2020 period with data collection techniques of observation, interviews and documentation.

The results showed that the levy tariff determination at the Marine and Fisheries Service of Boalemo Regency showed that the levy rate on fish auctions charged to traders was 2.5% in accordance with regional regulations. Then the levy will be managed by the Department of Marine Affairs and Fisheries and then deposited into the regional treasury. And there are still obstacles in implementing the levy setting system for the Boalemo Regency Maritime Affairs and Fisheries Service, where the system for applying the levy tariff is sometimes not in accordance with the regulations that have been made, with fish imports from auction fishermen being less than optimal due to weather factors.

**Keywords:** Levy Tariff Determination System.

## INTRODUCTION

The earth and water are natural resources contained in paragraph 33 which are based on the 1945 Constitution which are controlled by the state and used to change the condition of the people. Then the Central Government to the Regional Government provides or creates quality regional autonomy growth for citizens so that regional independence can be realized. The existence of regional autonomy by finding sources of regional

revenue that can support payments and expenditures, so that financial autonomy can be managed properly. Economic development, especially in regions or districts, is the starting point for implementing development so that regions can be expected to know more about what potentials will become the needs of their regions. For the sake of regional independence in development is an inseparable part of the policies

that have been determined from regional regulations.

The Central Government that carries out development in terms of giving power and authority to Regional Governments in terms of finding sources of Regional Revenue to increase Regional Original Income (PAD) by cultivating their respective regions according to the potential of natural resources in their regions based on Regional Regulations.

The relationship between the center and the regions since the implementation of regional autonomy in order to maximize revenue, with this regional autonomy can bring about regional changes in the authority where the region regulates its own region, this authority is one of the dreams for the region.

In creating by seeking regional independence for Regional Original Income (PAD), which is one of the main things that are important to be prosecuted by financing regional affairs in order to increase income. By developing the potential of the region, especially in regional original income, one of which is retribution, regional retribution is classified into 3 types: 1). Public Service Retribution which includes central affairs which are submitted to their respective regions, then 2). Retribution for business services where the government provides various commercial or private principles, and 3). Retribution for permits collected by individuals and entities to take advantage of the facilities provided by the government. Of the 3 groups, they must have a strategy in their respective regions to develop user fees or increase Regional Original Income (PAD).

Regional retribution is a source of Regional Original Income (PAD) which is important for running the Regional Government. The increase in regional income can be directly proportional to

the increase in services to the community and become a benchmark for regional independence, in an effort to increase regional levies determined based on regional regulations, it must be guided by regional regulations concerning regional taxes and levies.

Regional Regulation concerning Fees for Organizing Auctions No. 2 of 2019, a place for fish auctions provided by the regional government to be managed by the Marine and Fisheries Service of Boalemo Regency which is a place for gathering people who use or take advantage of the facilities provided. The authority of the Fisheries Service is the Fish Auction Place which is collected based on a Regional Regulation at a rate of 2.5% of the proceeds.

In order to increase the levy rate, it is necessary to have a system for determining the retribution rate at the Maritime Affairs and Fisheries Service itself, which must be emphasized in the system, namely the levy of levies, which are regulated in Regional Regulations to achieve the target of retribution. However, the fees charged to traders are not in line with the regional regulations so that from year to year it has decreased.

Based on initial observations at the Department of Marine Affairs and Fisheries of Boalemo Regency with the target and realization of retribution income or levies at fish auction sites from 2017 to 2020, it is shown in the following table:

**Table I. Realization and Target of Retribution Revenue**

Year	Realization	Target
2017	Rp 149.524,775	Rp 107,265,000

2018	Rp	IDR
	174,935,225	120,000,000
2019	Rp	IDR
	178,568,113	120,000,000
2020	IDR	IDR
	140,855,485	182,250,000

*Source: Treasurer of the Department of Marine Affairs and Fisheries of Boalemo Regency.*

Based on the realization of the targets set in the table above, the realization of Revenue from levies at fish auction sites managed by the Marine and Fisheries Service in 2017 to 2020, where in 2017 the Revenue Target was Rp. 107, 265,000, - or 1, 40% hit the target. In 2018 it rose again with a target of Rp. 120,000,000, - or 1.48%. After 3 consecutive years has increased. In 2020, it has decreased with a target of IDR 182,250,000, - or 077%.

Based on the evaluation of the revenue target for 4 years, it has decreased in 2020, while in 2017-2019 it has increased. The failure to achieve the levy target occurs because traders do not pay the levy in accordance with regional regulations and the weather or rainy season which can cause a decrease or not reach the target.

Management is the art and knowledge of carrying out useful activities to achieve goals. Management is a science that is systematized with organized knowledge. Management is also a science that can be seen from approaching the world or having experience, namely where the world can be observed by the human senses [1].

Management in the sense of work which means to run or carry out. Management is an organizing process consisting of various activities of a

person with the ability and skills to achieve goals so that they can obtain results through activities on other people.

Management is a series of activities including planning and decision making directed at organizational resources effectively and efficiently [2].

Management is a planning process. Organizing and supervising efforts to members of the organization to achieve goals [3]. Management is the science and art of regulating the process of utilizing human resources and other resources effectively and efficiently to achieve goals [4].

Management as a science can also be seen as an approach to the entire empirical world, namely the world that is related by space and time factors, a world that can in principle be observed by the human senses.

From the above opinion it can be concluded that management is the ability or process that regulates a group that has a purpose.

The objective of efficient financial management requires goals and objectives that are used as standards in providing efficiency in financial decisions.

Financial management has a function in making decisions that include companies in obtaining and also how to allocate these funds with regard to planning, analysis, and controlling financial activities. From these activities, the company hopes to obtain greater results than its sacrifices. In other words, it is expected to make a profit.

Financial management is a process in regulating financial activities or activities within an organization, which includes planning, analyzing, and controlling financial activities which are usually carried out by financial managers.

Efficient financial management that requires goals and objectives that are

used as standards in providing efficient financial decisions [5].

Financial management is an effort and activity in order to increase the value of the company, which can be interpreted as an effort to obtain funds in the most profitable way and allocate funds efficiently within the company as an effort to achieve the target for shareholder wealth [6].

Financial management is planning, implementing, organizing, and controlling disbursement and at the lowest possible cost and using it for the organization's operational activities [7]. Management also has a characteristic consisting of planning, organizing, mobilizing and controlling actions that are carried out to determine and achieve the goals set through the use of human resources.

Financial management can be defined as good fund management related to the effective allocation of funds in various forms of investment as well as collection efforts to finance business or learning capital efficiently [8].

The system is a collection of people who work together with the provisions of rules that are regular and structured to form a unit that carries out a function to achieve goals. The system also has several characteristics or properties, namely system components, system boundaries, and the environment outside the system and system processing and system targets.

In general, user fees are levies or payments to the Government made by those who use Government services, or are contributions to the government that can be imposed directly by using or utilizing existing facilities[9]. The levy rate can be interpreted as a predetermined price.

Retribution has 3 groups which can be grouped into:

- 1). Retribution for public services for services provided or provided by local governments for purposes of interest and can be enjoyed by individuals or entities.
- 2). Retribution for business services provided by local governments by following the principles related to local governments or those provided do not belong to the government.
- 3). Licensing levies in granting permits to persons or entities for the regulation of development and supervision of activities to protect the environment.

The retribution has characteristics in the collection of levies, namely:

- 1) Collected by local governments based on the power of legislation.
- 2) Can be collected if there are services provided by the government itself.
- 3) In accordance with regional regulations which in the process of collecting levies, which are charged to traders with catches, they are subject to 2.5%.
- 4) The results of the receipt of regional levies are deposited in the regional treasury.

Regional Regulation Number 6 of 2011 concerning regional taxes and levies, levies are called regional levies as payments for services provided and provided by regional governments for the benefit of individuals or entities. Based on the considerations in the regional regulations for the Maritime Affairs and Fisheries Service, the authority of the Fisheries Service is the Fish Auction Place (TPI), which has been regulated in regional regulation Number 2 of 2019.

In Regional Regulation (Perda) No. 2 of 2019 concerning levies for organizing fish auctions, the determination of the type of service levy for fish levies per Kg (Kilo Gram) is adjusted to the Regional Regulation.

For fish auction organizers, in Regional Regulation No. 2 of 2019 the levy for auction sites, the amount of tariff charged to traders is 2.5%. The traders buy or take the catch of the fishermen.

In Regional Regulation Number 2 of 2019 levies are collected using a Regional Levies Determination Letter (SKRD) or other documents that are equated in the process of collecting levies using a regional levy determination letter (SKRD) which determines the amount of the principal amount of the levy. Other documents that are equated include: in the form of a ticket, and subscription cards. In the event that certain user fees are not paid on time or are underpaid, they are subject to administrative sanctions in the form of interest of two percent each month from the levy owed or underpaid using a Regional Retribution Bill (STRD). For fish auction fees, 2.5% of the results are allowed.

Decision making is an assessment or making a choice. Decision making when we have a problem and when we are needed to solve the problem. The problem situation is the first input in the decision-making system with various experiences and accumulated knowledge related to the problem. Decision making is a process of making choices from various alternatives to achieve goals [10].

Decision making has a basis, namely having experience in making decisions based on experience has benefits for practical knowledge, then facts in fact-based decision making can provide good decisions, with facts, the level of trust in decision making can be higher, so people can accept decisions made with relieved. Then have a subconscious or unconscious intuition that arises or is created as a result or is created as a result of selected experiences, and is rational in making decisions based on rationality,

the resulting decisions are objective, logical and more transparent and consistent to maximize results or values within certain constraints. The decision-making process is a logical business process from the company to achieve the goals that have been set in the planning that has been planned from the start.

This study uses a descriptive type of research with a qualitative approach. The data used in the form of targets and realizations obtained by the Department of Marine Affairs and Fisheries of Boalemo Regency for the 2017-2020 period with data collection techniques of observation, interviews and documentation.

Sources of data used in this study is primary data sources, namely employees of the Department of Fisheries, secondary data sources, namely sources of supporting data obtained indirectly about the object under study in the form of data, documentation. Furthermore, data collection was carried out by means of observation, interviews, and documentation.

This study uses descriptive qualitative data techniques which are carried out directly.

Using qualitative research methods is to want to make observations directly to data sources through documentation and interviews that have been collected through data. To formulate a system for setting levy rates at the Marine and Fisheries Service of Boalemo Regency.

## **RESEARCH RESULT**

### **a. Determination of Levy Tariffs at the Marine and Fisheries Service of Boalemo Regency**

The determination of the levy rate is a process, method of determining, determining and limiting. Determination is the right of unilateral action to determine the applicable law. The determination referred to in this

discussion determines how much levy or levies are charged to fishermen.

The Department of Marine Affairs and Fisheries is one of the technical implementations of the marine department at the regional level, which is expected to play a role in managing and utilizing the potential of marine coastal resources and other islands that can act as a driving force for development by optimally empowering coastal communities.

This step can be included in some of these discussions are as follows:

1). Objectives and benefits

Goals are achievements to provide services or permits to the community so that they can carry out these activities. So it is the community or those who take advantage of the facilities provided by the local government by paying a levy. Based on the results of an interview with one of the Marine and Fisheries Service on December 16, 2021.

"The goal is to collect retribution rates to carry out the orders that have been stated in the Law on user fees, as well as to achieve the target so that regional treasuries can be used for the community in terms of welfare that is obtained from the provision of facilities that are also provided by the Regional Government".

2). Determination process

Based on the results of interviews from the Department of Marine Affairs and Fisheries of Boalemo Regency. On December 16, 2021, the researcher asked questions about the process involved in planning the levy tariff setting.

"In determining the retribution rate for the Marine and Fisheries Service which has been adjusted to the legislation carried out by the auction section which collects a levy on TPI (Fish Auction Place) which is subject to 2.5%". The process

of collecting user fees charged to traders by using a ticket.

Likewise, what was conveyed by one of the fish auctions at the Marine and Fisheries Service of Boalemo Regency on December 16, 2021 as follows:

"In terms of planning, especially in Boalemo Regency, the levy rate is adjusted to the Regional Regulation. Where the levy rates are levied in accordance with regional regulations.

Based on the results of an interview with one of the Fisheries Service regarding the efforts made in collecting user fees.

"What we do in this retribution collection is to often socialize to traders how important retribution is. And every day there is also an auction, so we also assign an official from the office to pick up the results of the retribution they collect, so that there is no impression that the existing retribution is silent and it is directly deposited into the regional treasury."

The results of interviews with the tariffs for the amount of levies have been determined from the Regional Regulations, this is still contained in the process of levying levies by being charged to traders, but it happens that traders still do not pay the levies that have been set.

**b. Factors in setting levy rates at the Marine and Fisheries Service**

Factors are (justice, events) that contribute to influencing the occurrence of something. Factors that influence the emergence of climate towards something. Where the factors that influence the occurrence of an achievement in terms of retribution are income which is managed by the Department of Marine Affairs and

Fisheries so that retribution income increases every year.

In setting the levy rate based on Regional Regulation No. 2 concerning the Organizing of Fish Auctions, traders are charged a 2.5% levy rate, then the revenue from the levy collected by the head of the fish auction is submitted to the Marine and Fisheries Service of Boalemo Regency and then deposited directly regional office.

Based on the results of an interview with one of the Department of Marine Affairs and Fisheries. On December 16, 2021, the researcher asked questions about the factors that caused the retribution income to decrease.

1). Weather

Weather is an air condition in a place in a relatively short time, which is expressed by the value of various parameters such as temperature, air pressure, wind speed, humidity.

Based on the results of an interview with one of the Fisheries Service on December 16, 2021.

"Revenue income which is one of the Regional Original Revenues managed by the Maritime Affairs and Fisheries Service, the factor that causes or causes retribution income to decrease is due to the weather, where in that year the weather is different, one of which is bad weather".

While the results of an interview with one of the fish auctions said that.

"The factor that causes retribution income to decline is due to weather changes so that fishermen who look for fish only get a little and this has an effect on collecting retribution."

2). Target retribution

Based on an interview with one of the Fish Auctions December 16, 2021 said that:

"Not achieving retribution income occurs because bad weather also affects fishermen who sell fish to traders and traders who are still not disciplined in paying retribution."

The results of the interview were factors or obstacles to the realization of the target of realization or income from levies that were not in accordance with the targets that had been set, resulting in traders who still did not pay the levy.

**a. Determination of Levy Tariffs at the Marine and Fisheries Service of Boalemo Regency**

Tariff is the unit price of services or a predetermined price. When it comes to retribution, it is a common source of revenue for all forms of local government. The levy may also be the main source of revenue for regional development agencies. The levy tariff at the Marine and Fisheries Service of Boalemo Regency with the levy tariff system in the retribution Regional Regulation Number 46 of 2011 after that was changed to regional regulation Number 2 of 2019 concerning the levy for organizing fish auctions, where the levy tariff is imposed on traders at a large rate 2 5% of the proceeds will be deposited directly into the regional treasury.

The results of research at the Department of Maritime Affairs and Fisheries of Boalemo Regency show that the process of collecting user fees is adjusted by the Regional Regulation which uses tickets when collecting user fees, then for the levy fees charged to traders who use the facilities provided by the government to be used as well as possible so that levy income on the collection process

went well. The tariff determination is supported by Sri Haryati's opinion, 2019 regarding the implementation of the waste retribution tariff which refers to the provisions of the Regional Regulation which should collect the waste retribution rate equally for all types of houses.

**b. Factors in setting levy rates at the Marine and Fisheries Service**

Factors are events or circumstances that contribute to or can influence the occurrence of something. In order to achieve the goal, it is necessary to know what are the observing factors in the achievement process.

The results of research at the Department of Maritime Affairs and Fisheries of Boalemo Regency show that in setting levy rates, where the collection of levies is sometimes not in accordance with the regulations that have been made, because there are several problems that become obstacles, namely the entry of fish from fishermen to traders that is less than optimal, due to weather factors. .

In order to ensure that the retribution target at the Marine and Fisheries Service, the head of the fish auction must re-order the retribution rates and be carried out every day. The results of the study are in accordance with the theory stated by Zulkifli Sasaja 2017 the levy rate is the rupiah value or a certain percentage that is set to calculate the amount of the stated tariff. So the retribution collected from traders is of value and must be paid to the Marine and Fisheries Service in order to increase regional retribution income, if it is not on target, the target will decrease. This is supported by Duta Risdianah (2019), stating that the

implementation of a supervisory system still needs to be carried out by local governments so that parking activities can contribute maximally to increasing Regional Original Income.

**CONCLUSION**

- 1). The determination of the levy tariff at the Boalemo Regency Maritime Affairs and Fisheries Service shows that the levy rate on fish auctions charged to traders is 2.5% in accordance with regional regulations. Then the levy will be managed by the Department of Marine Affairs and Fisheries and then deposited into the regional treasury.
- 2). Obstacles in implementing the levy rate setting system for the Boalemo Regency Maritime Affairs and Fisheries Service, where the system for applying the levy tariff is sometimes not in accordance with the regulations that have been made, with fish income from the auction fishermen being less than optimal due to weather factors.

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