

## **Analysis of Terminal Retributions on Genuine Income The Regency of Central Buton**

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### **Article**

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**Abstract:** *The study aims to determine the contribution of the Wamengkoli Wara terminal levy to regional income from 2018 to 2022. This research uses a qualitative method. Qualitative research is a type of research whose findings are not obtained by statistics or other forms of calculation. This research was conducted by collecting data in reasonable circumstances. The data sources used are primary and secondary data sources. The techniques used in data collection are interviews, observation and documentation. Retribution analysis is used in data analysis. The sampling method uses a saturated sample over a 5-year period, or from 2018 to 2022. The study findings show that: Between 2018 and 2022, the average wamengkoli wara terminal levy on local revenue was 1.63 percent. In general, passengers who travel back and forth have private vehicles that are not billed at the terminal in Buton Tengah Regency, which is still a new expansion area, so the volume of terminal service users is still lacking.*

### **1. Introduction**

Development One of the efforts to achieve the goals of society, especially a just and successful welfare state, is nationalism. encourage an integrated and integrated regional development process to achieve national development goals. Regional economic development is a process in which local governments and the communities they serve manage the resources they already have and form patterns of cooperation with the private sector to provide new job opportunities and encourage the growth of economic activity in the area (Arsyad, 2016). It is important to pay special attention to the development difficulties and burdens caused by population growth and increasing living standards. Governments must play a key role in tackling this problem if it is to be resolved. society that continues to develop, namely the application of a democratic government system, decentralization is carried out in the form of granting autonomy to the regions. To manage and regulate its government in accordance with the aspirations of the local community and the applicable laws and regulations.

Autonomy is granted by the central government to the regions to be implemented in a broad, real and responsible manner, based on the principles of transparency (openness) and accountability (responsibility). To find out the risks, obstacles, regional challenges, local governments are given the power to control them. Regional conditions and circumstances, especially the economic situation, are better understood by the regions (Kusmayadi, 2015). According to Article 1 Paragraph 8 of Law Number 23 of 2014 concerning Regional Government, decentralization is the transfer of government functions from the central government to autonomous regions based on the concept of autonomy. To be able to support population needs and regional growth, local governments must optimize their revenue streams. Regional Own Revenue, Balancing Funds, Regional Loans, and Other Legal Other Revenues are the main sources of financing for the implementation of regional government. Locally earned and generated income.

Regional levies include levies for public services, commercial services, and certain permits. Terminal charge which is included in the price of business services is one of the areas that must be optimized and continuously studied for the growth of its facilities. Business fees are defined as services provided by regional governments following commercial principles because in essence they can also be provided by the private sector, according to Article 1 number 67 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution. Then in Law Number 28 of 2009 Article 131 Paragraphs 1 and 2, the service of providing parking spaces for passenger cars and public buses, locations for commercial activities, and others is the object of terminal retribution.

Terminal fees in Central Buton Regency are a possible source of money from regional fees, and if utilized can encourage the growth of PAD. Due to the hilly terrain of Central Buton Regency and the population that is spread out from the center of regional economic growth, population mobility is seen as important for the economic activities of the population. Terminal levy receipts in Central Buton District can be used to calculate the money generated from this mobility. Realization of acceptance of regional retribution against Regional Own Revenue, according to existing statistics.

**Table 1.** Realization of Revenue from Terminal Retribution and Regional Own Revenue for 2018-2022 (million rupiah)

Year	Terminal Levy Target	Realization of Terminal Retribution	Locally-generated revenue
2018	10.000.000,-	6.000.000,-	4.846.939,879,-
2019	25.000.000,-	24.210.000,-	5.847.755,735,-
2020	20.000.000,-	23.118.000,-	6.510.348,515,-
2021	40.000.000,-	25.535.500,-	7.835.433,248,-
2022	25.000.000,-	32.826.000,-	1.574.365,809,-

*Source: Regional Revenue Service of Central Buton Regency in 2023*

Based on Table 1. above, it can be seen that the last five years 2018-2022 show that there are still many because the amount of local taxes and regional levies that are realized varies each year. The phenomenon that occurs shows that the application of terminal tax in Central Buton Regency still has many obstacles, such as the preference of inter-regency bus companies and car rentals to pick up and drop off customers outside the terminal. As a result, Wara terminals are becoming more and more like uninhabited terminals, making shadow terminals even more sophisticated. In addition, the problems of insufficient terminal visitors and weak transport fleet supervision remain unresolved to increase terminal costs.

Consideration of terminal fees as a source of regional income and their collection in an efficient, effective and economical way allows them to play a bigger role in efforts to increase local revenue for Central Buton Regency. To find out whether terminal fees really have an impact on local revenue during the implementation of regional autonomy, which is able to maximize all available funding sources, including the terminal fees themselves for the implementation of decentralization independently in accordance with the implementation of regional autonomy. Therefore, an analysis of the contribution of the Wamengkoli Wara Terminal Levies to the Local Revenue of Central Buton Regency is the subject of this research.

## 2. Literature Review

### Regional Retribution

According to the Law on Regional Taxes and Regional Levies Number 28 of 2009, Regional Levies are regional levies that must be paid to obtain certain services or permits granted and/or provided by the local government specifically for personal or corporate purposes. Regional retribution is a financial commitment made by a person or group of people as an imbalance for receiving direct services from the government. Mardiasmo (2014) describes local levies used to pay for services or the granting of certain permits provided and/or granted by the local government for the benefit of persons or entities. Regional levies are anticipated to be a source of funding for governance and regional development, to improve and prosper the community, according to Firdausy (2017). Regional levies according to Windhu (2018) are payments made by the community to regions that are coercive and receive direct restitution. Yoyo (2017) defines regional levies as regional levies that are used to pay for certain services or permits provided by the local government to people or organizations.

Terminal Levy is a facility that offers parking space for cars and public transport buses. Business premises and other terminal-related facilities that are owned, operated, or managed by the local government are exempted from paying for bridge services under this article. Any public motor vehicle used to schedule arrivals and departures, pick up and drop off passengers and/or cargo, or change modes of transportation, incurs a terminal fee, a kind of business service fee. According to Marihot (2016), the service utilization rate and user fees are multiplied to determine the amount of fees that must be paid by people or organizations that use certain services or licenses. To determine the amount of regional levies owed, the rupiah value or a certain percentage is used. The idea and purpose of calculating levy rates can be used to determine universal or different levy rates for each category.

How to calculate levies, the amount of regional levies that must be paid by individuals or entities that use the services in question is calculated by multiplying the levies rates and the level of service use with the following formula:

$$\text{Retribution payable} = \text{Retribution rate} \times \text{Level of service usage}$$

### Locally-generated revenue

Regional Original Revenue is purely regional income, and Windhu (2018) claims that it serves as a measure of how effectively, practically, and responsibly this autonomy has been implemented. Sources of Local Own Revenue are as follows:

1. Regional taxes are collected by independent regions such as provinces, cities, and so on.
2. Regional levies are payments of levies made to regional governments in return for services or permits granted or given specifically for the benefit of a person or entity.

3. Management of separated regional assets generates revenue in the form of income from businesses owned by the region, one of which is in the form of capital for all or part of the separated regional assets.
4. Other Legitimate Regional Original Income, including demand deposits, interest income, commissions, discounts, and other forms resulting from the sale and/or acquisition of goods, as well as proceeds from the sale of regional assets that cannot be separated by region.

There is a correlation between the magnitude of the impact of retribution and regional poverty because it is one of the key variables for the emergence of PAD (Martini et al., 2019). Terminal levy is one component of local taxes that greatly increases local revenue.

### 3. Methodology

This type of research is field qualitative research, in which research procedures are in the form of written words, spoken words from people and the behavior of informants that can be observed. Qualitative research is a type of research whose findings are not obtained by statistics or other forms of calculation. The preparation of this research uses a type of field research. This is done to explain various kinds of issues relating to the subject matter being studied. The nature of the research used is descriptive qualitative research.

The research subject is the Wamengkoli Terminal Retribution data on Regional Original Revenue (PAD) of Central Buton Regency for the last five years, from 2018 to 2022. data sources used are primary data sources and secondary data sources. while the data collection methods used are observation, interviews, and documentation. data analysis, namely contribution analysis, to calculate the magnitude of the terminal levy contribution to PAD, namely:

$$\text{Contribution} = \frac{\text{Realization of Terminal Retribution}}{\text{PAD Receipt Realization}} \times 100 \%$$

## 4. Results and Discussion

### 4.1 Results

This study uses a descriptive approach related to the research objective, which is to determine the contribution of the Wamengkoli Wara terminal levy to regional income from 2018 to 2022.

**Table 2.** Targets and Realization of Terminal Charges for 2018-2022

Year	Target	Realization	% Realization
2018	10.000.000	6.000.000	60 %
2019	25.000.000	24.210.000	97 %
2020	20.000.000	23.118.000	116 %
2021	40.000.000	25.535.500	64 %
2022	25.000.000	32.826.000	131 %
Average totals		22.337.900	93,6 %

*Source: Regional Revenue Service of Central Buton Regency in 2023*

Displays the Wamengkoli Wara Terminal Levies on Regional Original Revenues from 2018 to 2022 based on Table 2. above. 2018 saw a terminal levy of IDR 6,000,000, or 60%, of the target of IDR 10,000,000. In 2019 a terminal levy of IDR 24,210,000 or 97% of the target of IDR 25,000,000 has been achieved, an increase in realization of IDR 18,210,000 from the Realization of Terminal Retribution Revenue in 2018. The realization of terminal

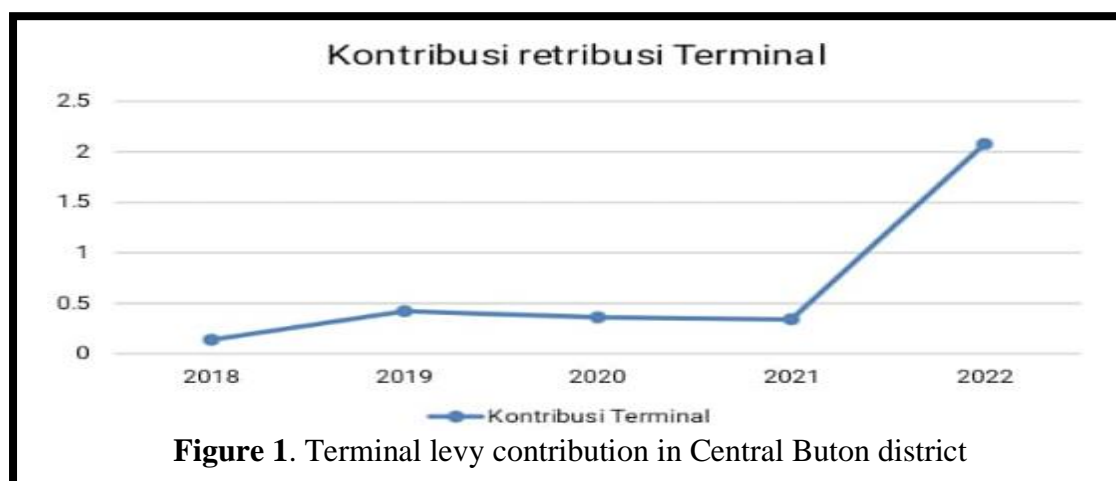
fees decreased by IDR 1,092,000 from the realization of receiving terminal fees in 2019 to IDR 23,118,000 or 116% of the target of IDR 20,000,000 in 2020. Terminal fees of IDR 25,535,500, - or 64% obtained in 2021 from the target of IDR 40,000,000, - are an increase in realization of IDR 2,417,500.00 from the realization of receipts from terminal fees in 2020. In addition, a terminal levy of IDR 32,826,000 or 131% was achieved in 2022 from the target of IDR 25,000,000, an increase in realization of IDR 7,290,500 from the Realization of Terminal Retribution Revenue in 2021.

**Table 3.** Contribution of Terminal Levy to Regional Original Revenue 2018-2022 years

Year	Realization	Locally-generated revenue (PAD)	Contribution PAD (%)
2018	6.000.000	4.846.939,879,-	0,12
2019	24.210.000	5.847.755,735,-	0,41
2020	23.118.000	6.510.348,515,-	0,36
2021	25.535.500	7.835,433,248,-	0,33
2022	32.826.000	1.574.365,809,-	2,06
Average Contribution			1,63

*Source: Regional Revenue Service of Central Buton Regency in 2023*

Displays Wamengkoli Wara Terminal Levies on Regional Original Revenues from 2018 to 2022 based on Table 3 above. 2018 saw a terminal levy of IDR 6,000,000, or 60%, of the target of IDR 10,000,000. In 2019 a terminal levy of IDR 24,210,000 or 97% of the target of IDR 25,000,000 has been achieved, an increase in realization of IDR 18,210,000 from the Realization of Terminal Retribution Revenue in 2018. The realization of terminal fees decreased by IDR 1,092,000 from the realization of receiving terminal fees in 2019 to IDR 23,118,000 or 116% of the target of IDR 20,000,000 in 2020. Terminal fees of IDR 25,535,500, - or 64% obtained in 2021 from the target of IDR 40,000,000, - are an increase in realization of IDR 2,417,500.00 from the realization of receipts from terminal fees in 2020. In addition, a terminal levy of IDR 32,826,000 or 131% was achieved in 2022 from the target of IDR 25,000,000, an increase in realization of IDR 7,290,500 from the Realization of Terminal Retribution Revenue in 2021.



**Figure 1.** Terminal levy contribution in Central Buton district

One of the elements of regional levies that is quite significant in boosting regional own-source revenues is terminal levies. The terminal is part of the road transportation infrastructure that is used to control boarding and alighting of passengers, changing modes

of transportation, and handling the arrival and departure of public transport. Use the ratio of the total terminal fee to PAD multiplied by 100% to determine the extent to which terminal fees affect PAD. The greater the contribution of the Terminal Levy in terms of the proportion of local revenue, the better it is considered. Terminal fees are still a small part of local revenue in Central Buton District. Variation in rate of increase and decrease.

The 0.12% contribution of terminal fees (PAD) to regional revenues in 2018 shows no contribution. In contrast, 0.41% in 2019; this shows that this percentage is not effective due to the implementation of the AKDP which diverts transport traffic between districts and provinces. With this implementation, passenger transport vehicles from Raha, Muna Regency can no longer travel directly to the Wamengkoli Port Terminal, thus increasing revenue from terminal taxes.

## 4.2 Discussion

The decrease in the amount of terminal levy revenue for Central Buton Regency as a result of the spread of Covid 19 and the implementation of widespread social restrictions caused limited modes of transportation when traveling between districts. In 2020 it was 0.36%, indicating that this percentage did not contribute. The 2021 figure of 0.33% shows that this percentage is not significant due to travel restrictions due to the ongoing effects of the Covid 19 Virus. As a result, fewer and fewer people use private vehicles to travel between districts, which has an impact on the ability of the Central Buton Regency Government to collect terminal fees. Moreover, it will be 2.06% in 2022, indicating that the proportion. In conclusion, from 2018 to 2022, terminal fees will contribute an average of 1.63% to local revenue. It can be concluded that the contribution of terminal fees to local revenue has not been successful or is still lacking based on predetermined criteria or indicators. The reality on the ground shows that there are still a number of problems in implementing user charges at the terminals of Buton Tengah Regency, such as the large number of inter-regency bus operators and car rentals who choose to pick up and drop off customers outside the terminal.

Apart from that, there are still a number of things that need to be improved to maximize terminal costs, including the lack of terminal visitors and inadequate supervision of the transport fleet. Other data shows that in general travelers who use private vehicles to get to and from the terminal do not use terminal services, which has an impact on the amount of local tax money collected by the Central Buton Regency Government. Other evidence shows that Central Buton Regency is a newly formed division area after the enactment of Law Number 15 of 2014 concerning the formation of Central Buton Regency, so that it has its own difficulties in achieving regional independence. As a result, the Central Buton Regency Government continues to crave a transfer.

## 5. Conclusion

Consideration of terminal fees as a source of local revenue and collection efficiently, effectively and economically. The average contribution of the wamengkoli wara terminal levy to Regional Original Revenues during 2018-2022 is 1.63%. This shows that the contribution of terminal fees is still considered insufficient due to several things such as the covid-19 pandemic and more car/motorcycle bus users renting between districts. choosing to pick up and drop off passengers outside the terminal. In general, passengers who travel back and forth have private vehicles that are not billed at the terminal in Buton Tengah Regency, which is still a new expansion area, so the volume of terminal service users is still lacking



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