

THE EFFECTIVENESS OF RECEIVING RETRIBUTION FROM FISH AUCTION FROM TPI CIWARU IN INCREASING REGIONAL REVENUE (PAD) OF SUKABUMI DISTRICT FROM THE FISHERY SECTOR

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ABSTRACT

Regional Retribution is a regional levy as a payment for services or the granting of certain permits specifically provided and/or granted by the local government for the benefit of individuals or entities. This study aims to determine the effectiveness of the levy for receiving fish auctions at TPI Ciwaru in increasing local revenue (PAD) of Sukabumi Regency from the marine sector, and what are the obstacles that occur in the process. This research method uses a qualitative descriptive method and an analysis of the effectiveness measurement according to James L. Gibson. By collecting data using observation, interviews and documentation. The result of this study is that the acceptance of fish auction fees at TPI Ciwaru cannot be said to be effective. Revenue from fish auction fees at TPI Ciwaru has not been effective, as evidenced by the fish auction fees which are still low compared to the potential and large production value each year and never reach 1% according to the applicable local regulations.

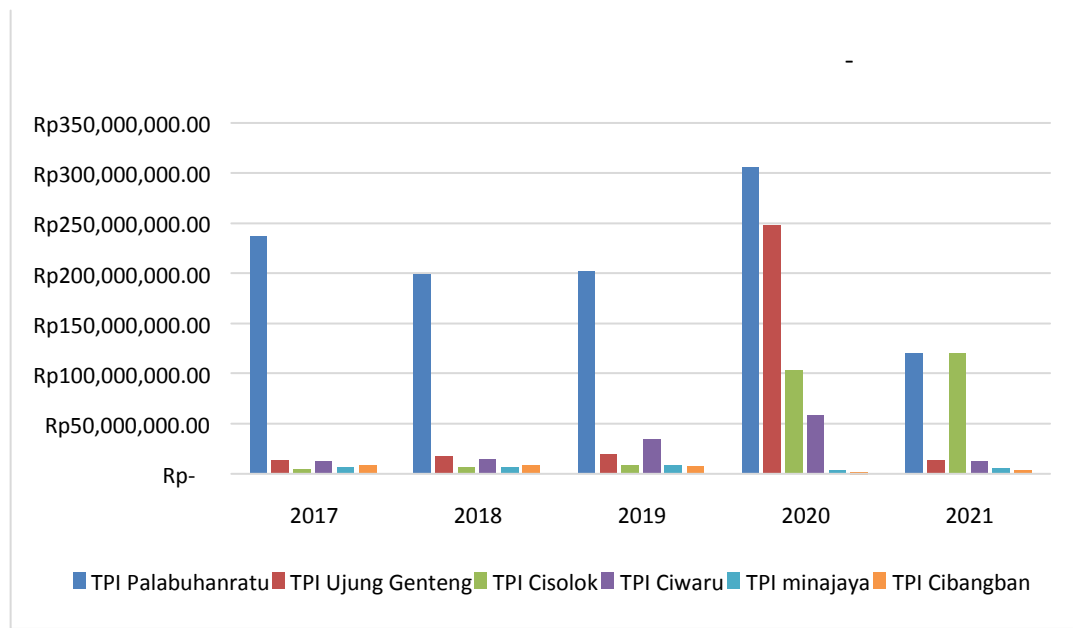
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A. INTRODUCTION

Sources of regional finance or regional original income (PAD) according the *Undang-undang No. 33 Tahun 2004* are income derived from regional sources of income and managed by the local government itself. Regional financial sources consist of: results of regional taxes and results of regional levies, results of regionally-owned companies and results of separated regional-owned

management, other legitimate regional original revenues. Regional levies, as well as regional taxes, are one of the Regional Own Revenues which is a source of financing for governance and regional development to increase and distribute the welfare of the community. Retribution for fish auctions is one of the retributions that contribute significantly to local revenue.

West Java Province is one of the areas in Indonesia that has the potential to develop the marine and fisheries sector, both aquaculture and capture fisheries. West Java has two (2) fisheries management areas (WPP), namely on the north and south coasts. One of the areas in the southern part of West Java that has considerable fishery potential is the Sukabumi district, with the highest number of caught marine fish species produced in the southern region of West Java, namely lobster, shrimp, tuna, skipjack and layur.



Graph 1 Results of Retribution for Fish Auction Places in Sukabumi Regency 2017-2021

Source: *Maritime Affairs and Fisheries Service of Sukabumi Regency 2022*

From the graph above we can see the management of marine and fishery products in the Sukabumi Regency area. The fisheries sub-sector plays a significant role in national development, namely as one of the main livelihoods for rural communities, especially those living in coastal and island areas, as well as a source of local revenue.

The Maritime Affairs and Fisheries Service of Sukabumi Regency is one of the technical tools that manage local revenue in the fisheries sector, with the main source of fisheries fees coming from business services where fish auctions take place. There are six fish auction sites (TPI) managed by the UPT for Capture at the Sukabumi Regency Maritime Affairs and Fisheries Office, one of which is TPI

Ciwaru. TPI Ciwaru is one of the marine fish market centers in the southern Sukabumi area. With the potential for capture fisheries consisting of tuna, layur, laying, shrimp and anchovies as the dominant commodity. With a total TPI Ciwaru fleet of around 300 ships with a capacity of 500 kg/ship.

Table 1: Production Data and Production Value of TPI Ciwaru

No	Description	Tahun				
		2017	2018	2019	2020	2021
1	Total Production	1.306.822 kg	882.329 kg	835.938 kg	288.117 kg	603.811 kg
2	Total Production value	Rp. 22.085.158.500	Rp. 28.839.523.383	Rp. 19.061.609.000	Rp. 7.177.909.000	Rp. 12.971.073.000
3	Dominant fish	Teri 420.421 kg (Rp.9.917.261.000) Udang Rebon 323.528 kg (Rp.3.235.275.000) Tongkol Lisong 186.713 kg (Rp.2.613.975.000)	Tongkol Lisong 275.013 kg (Rp.6.115.832.383) Teri 159.981 kg (Rp.10.909.900) Layang 135.985 kg (Rp.3.399.625.000)	Teri 119.342 kg (Rp.4.455.564.000) Pepetek/Peper 402.810 kg (Rp.4.005.690.000) Udang Rebon 100.830 kg (Rp.1.714.110.000)	Teri 63.976 kg (Rp.1.265.600.000) Kakap Hitam 35.176 kg (Rp.1.055.280.000) Layur 29.816 kg (Rp.1.242.650.000)	Tongkol lisong 231.980 kg (Rp.4.164.840.000) Layur 110.740 kg (Rp.3.825.770.000) Tembang 79.800 kg (Rp.773.500.000)

Source: Maritime Affairs and Fisheries Service of Sukabumi Regency 2022

Based on the table above, it can be seen that the potential and yield of TPI Ciwaru's capture fisheries is very large and makes it a source of regional income as well as a source of livelihood for the community. In the *Peraturan Daerah Kabupaten Sukabumi Nomor 10 Tahun 2013* Concerning Fish Auction Venue Retribution, the levy levy for fish auctions in Sukabumi Regency based on the *Peraturan Daerah Provinsi Nomor 10 Tahun 2013* is set at 2% of the transaction value of the sale and purchase of fishery auctions with details: a) Bakul; 1% and

b) Fishermen 1%. Fish production and value are the most important components in the basis for charging fees for fish auctions. Based on KUSUKA data recap as of April 22, 2022, data on fishermen in Ciemas Subdistrict totaled 1,502 people, but from the recap of the use of TPI Ciwaru auction tickets in 2021 there were only 539 tickets, the lack of officers at TPI Ciwaru is currently on duty only 1 (one) people and there are still fishermen who sell fish outside the fish auction place so they don't pay retribution. So that it becomes a problem and in terms of implementation that there are still many baskets that do not make the maximum payment of the predetermined amount. There are indications such as ship crews delaying payments and not selling fish through fish auctions, because they are tied to fish agents/suppliers.

So based on the description above, it is the main attraction for researchers to conduct research with the title "Effectiveness of Acceptance of Levies from Fish Auctions at TPI Ciwaru in Increasing Local Revenue (PAD) of Sukabumi Regency from the Marine Sector".

B. LITERATURE REVIEW

Effectiveness

The effectiveness of each person has a different meaning, according to their respective perspectives and interests (Sutrisno, 2010: 123). According to Siagian (2002: 77), effectiveness is the utilization of resources, facilities and infrastructure in amounts that are consciously determined beforehand to produce goods for the services of the activities it carries out. According to James L. Gibson which consists of six dimensions, namely clarity of goals to be achieved, clarity of strategy for achieving goals, careful planning, preparation of appropriate programs, availability of facilities and infrastructure, as well as educational supervision and control systems.

Effectiveness is a basic element for achieving the goals and objectives that have been determined in every organization, activity or program. Measuring effectiveness is not a very simple thing, because effectiveness can be studied from various perspectives and depends on who evaluates and interprets it.

From the description above regarding effectiveness, it can be interpreted that effectiveness refers to achieving goals, namely the existence of a measurement process in the sense of achieving predetermined goals or objectives. Where the government's initial goal of issuing a policy of levying fees for fish auctions is to increase sources of local revenue in the marine and fisheries sector. In this case, the researcher wants to see to what extent the effectiveness of the policy of levying fees at fish auctions, especially at TPI Ciwaru.

Effectiveness Measurement

The level of effectiveness is also measured by comparing the plans that have been determined with the actual results that have been realized. However, if the effort or results of the work and actions taken are not appropriate, causing the goals not to be achieved or the expected goals, then it is said to be ineffective. According to Nugroho (2021: 51-54) there are basically "five precise" indicators or benchmarks that need to be met to measure the level of effectiveness of policy implementation, namely:

- a. Right policy
- b. Exact execution
- c. Right on target
- d. Right environment
- e. Proper process

In addition, Jacob, et al (2016: 278) expressed his opinion regarding the effectiveness of implementing policies from a top-down perspective, while the indicators used to assess the effectiveness of implementing these policies are:

- a. Effectiveness/goal achievement
- b. Unintended effects
- c. baseline
- d. Coherence/convergence/synergy
- e. Co-benefits
- f. Equity/winners
- g. Enabling/constraining factors
- h. Cost/cost-effectiveness
- i. Time frames
- j. Feasibility/implementability
- k. Acceptability
- l. Stakeholders
- m. Any other factor

Budiani (2007:53) states that to measure the effectiveness of a program can be done by using the following variables:

- a. program target accuracy
- b. Program outreach
- c. Achievement of program goals
- d. Program monitoring

From the description above about effectiveness, it can be concluded that effectiveness leads to the achievement of goals, namely measurement in the sense of achieving predetermined goals or objectives.

The opinions of the experts above can be explained, that effectiveness is a key element to achieve the goals or objectives that have been determined in every organization, activity or program. It is called effectiveness if the goals or objectives are achieved as predetermined. In this case, the policy of receiving retribution at TPI Ciwaru can be said to be effective if it achieves the stated goals or objectives. Effectiveness is an effort to achieve the desired target (according to expectations) which is shown to many people and can be felt by the target group, namely the community. this is in line with the opinion of James L. Gibson (1995:36) in his book *Organizational Behavior, Structure and Process*, which says about measuring effectiveness, as follows:

- a. Clarity of goals to be achieved

The achievement referred to here is the achievement of the overall goals to be achieved is a process of clarity of goals therefore in order to achieve a clear goal it is necessary to have stages, both in the sense of the stages of achieving them in the periodization process.

- b. Clarity of strategy for achieving goals

The clarity of the strategy for achieving goals in order to produce optimal results is by determining what methods will be carried out so that the achievement is optimal and effective if carried out, even in a relatively short period of time.

c. Careful planning

Careful planning is a mature decision about things to be done within a certain period of time in the future or in the present where it is hoped that the goals can be achieved properly.

d. Proper programming

Policy formulation is the behavior of an organization in providing guidance and thinking in determining a decision to be taken.

e. Availability of facilities and infrastructure

Facilities and infrastructure is a tool or support tool used in an activity to achieve planned goals, where existing facilities and infrastructure can be in the form of a component that directly or indirectly supports the course of the process of an activity program to achieve the desired goal achieved.

f. Educational supervision and control system

The link between supervision and control in the measure of effectiveness put forward by James L. Gibson is a unit that has an inseparable link.

C. METHODS

This research method uses descriptive research methods with a qualitative approach. And analyze the data through three steps of data analysis namely data reduction, data presentation, and drawing conclusions. Researchers collect data through observation, interviews and documentation. To determine informants in this study, researchers used a non-probability sampling technique with the Snowball sampling method. "Snowball sampling is a sample determination technique that is initially small in number, then enlarges" Sugiyono (2011: 185). This technique is used because if a small number of data sources are not able to provide satisfactory data, the researcher will add more informants who can be used as sources of data information.

D. DISCUSSION

Data obtained from the Maritime Affairs and Fisheries Service of Sukabumi Regency regarding retribution revenue from fish auctions from 2017 to 2021. From this table for the 2017-2021 TPI Ciwaru fishery production value report and retribution report, it can be explained that the production value from 2017-2021 has fluctuated, while the levy from 2017-2020 has increased and decreased in 2021, of course the management of fisheries retribution in currently it is still not optimal with income that is still low compared to the potential income and production value which is very large in number, even though the levy tends to increase but never reaches 1% of the production value obtained.

Furthermore, reinforced by the results of interviews with levy collection officers, researchers asked why the reception of fish auction fees was still not optimal even though it was included in a fairly effective category, starting from the lack of awareness of baskets to pay fees from auction results and fishermen being tied to fish agents/suppliers. Thus conducting transactions outside of the

fish auction site, in addition to that, the number of officers collecting fees is not proportional to the number of fishermen and the potential for fish at TPI Ciwaru which is very abundant. Thus causing many fishermen and baskets to escape supervision and collection of retribution by officers.

Table 2: Report on Production Value of TPI Ciwaru Fisheries Retribution 2017-2021

No	Description	Year				
		2017	2018	2019	2020	2021
1	Production Value	Rp. 22.085.158.500	Rp. 28.839.523.383	Rp. 19.061.609.000	Rp. 7.177.909.000	Rp. 12.971.073.000
2	Retribution Results	Rp. 11.840.000	Rp. 15.030.000	Rp. 33.664.200	Rp. 58.756.230	Rp. 12.053.355

Source: *Maritime Affairs and Fisheries Service of Sukabumi Regency 2022*

The results of the analysis of the six indicators of measuring effectiveness according to James L. Gibson are:

Clarity of Purpose

The purpose of the levy at the fish auction place is to generate local revenue (PAD) and also aims to obtain a decent profit by carrying out the auction. So as to create stability in fish prices that can improve the standard of living and welfare of fishermen. And economic growth will increase, besides that another goal is to achieve the predetermined target and the target of levying fees from the fish auction has been regulated in the Sukabumi Regency *APBD* and has been regulated in the *Peraturan Daerah Nomor 10 Tahun 2013*. So based on the explanation above the researcher can conclude that based on indicators of clarity of purpose, the levy levy for this fish auction as a source of PAD income has been effective seen from the existence of clear goals and directions.

Clarity of Goal Achievement Strategy

In the collection of fees for fish auctions, the implementation begins with the collection of fees for the results of the fish auction, while the efforts made by the Maritime Affairs and Fisheries Service of Sukabumi Regency in carrying out this levy collection are by conducting quarterly socialization. This is done so that fishermen feel cared for so that they comply with government regulations and continue to pay fees. As for the direct technical implementation, namely the collection of fish auction fees. The strategy developed is a retribution approach for baskets and fishermen, so that baskets and fishermen do not feel pressured and easily pay fees.

Careful planning

A plan can be said to be successful and mature if the plan is clear and structured as a reference for future implementation. The Maritime Affairs and Fisheries Service of Sukabumi Regency has planned a careful plan regarding the

fees for this fish auction, namely the levy levy has been set at 2% with details of 1% baskets and 1% fishermen. As well as how the technical implementation of the collection, and what are the procedures for the auction and deposit starting from baskets and fishermen to the billing officer up to the Maritime Affairs and Fisheries Service of Sukabumi Regency. The regulations regarding fees for fish auctions are regulated in Sukabumi Regency Regional Regulation Nomor 10 Tahun 2013 concerning Retribution for Fish Auction Places. However, this careful planning is not fully effective because there are still fishery buying and selling transactions outside the fish auction site at TPI Ciwaru.

Programming

The program is a collection of real, systematic and integrated activities in order to achieve goals and objectives. From the observations that have been made by researchers, it can be concluded that the programs that have been implemented at the Maritime Affairs and Fisheries Service of Sukabumi Regency can be said to be good, judging from the existence of SOPs. (Standard Operational Procedure) and there has also been a routine program in the form of socialization and evaluation but the drawback is that there has been no special socialization regarding fish auction fees and the importance of paying this levy will return to the welfare of the fishermen themselves.

Availability of Facilities and Infrastructure

Availability of facilities and infrastructure is a very important support in the activities of an organization, no matter how superior an activity program is and has a good strategy. It will not run optimally if it is not equipped with adequate facilities and infrastructure. From the observations and research that has been carried out by researchers, it can be concluded that the facilities and infrastructure provided by the Maritime Affairs and Fisheries Service at TPI Ciwaru are sufficient, but it is necessary to carry out rejuvenation of facilities and infrastructure. Therefore, there must be innovation in the procurement and maintenance and rejuvenation of facilities and infrastructure by the Sukabumi Regency Maritime Affairs and Fisheries Service, especially at TPI Ciwaru.

Educational Supervision and Control System

For the supervision and control carried out by the Maritime Affairs and Fisheries Service of Sukabumi Regency, internal and external supervision is carried out routinely. This internal monitoring is carried out routinely once a month which is carried out by the employees involved in the fish auction levy in stages, starting from the supervision carried out by the head of the fisheries department of the Sukabumi Regency Maritime Affairs and Fisheries Service to the fish processing retribution collector, and supervision carried out by head of fish auction management section every week to the levy collection officer also routinely reports every one week to the head of the TPI management section. However, judging from the fact that TPI is quite far from the Maritime Affairs and Fisheries Service, a deposit relief is given once a month. In addition, the section head of the TPI management section also routinely oversees the number of receipts every week. Meanwhile, from the external side, supervision was carried out in the form of cross-checking the number of tickets from BPRD given to the Maritime Affairs and Fisheries Service of Sukabumi Regency. by looking at the

number of remaining tickets and the number of recipients of fish auction fees that enter the Maritime Affairs and Fisheries Service of Sukabumi Regency.

The above was reinforced by the results of observations and interviews by researchers with the Maritime Affairs and Fisheries Service of Sukabumi Regency, the researchers asked about how the contribution of receiving fees from fish auctions to increasing local original income, namely increasing receipts of retribution from fish auctions can also increase local original income but not yet can be said to contribute well when viewed from the *Peraturan Daerah Nomor 10 Tahun 2013* the calculation results have not reached 2% of the total value of current production. This shows that the government has not been able to maximize the role of retribution in increasing local revenue.

Obstacles in the collection of fees for fish auctions at TPI Ciwaru in increasing local revenue in the marine sector can be concluded that: The obstacles that occur are there are still many fish auction transactions outside the fish auction place, lack of understanding and awareness of mandatory fees for levying fees for fish auctions, not there are strict sanctions for those who do not pay levies as well as a lack of order at the fish auction and the lack of levies collection officers. Efforts that can overcome obstacles in collecting fees for fish customers in increasing local revenue in the marine sector, namely: controlling for baskets or fishermen from outside the area who carry out transactions at TPI Ciwaru, increasing the number of retribution collection officers, affirming and notifying the public that everyone who makes a sale and purchase transaction at TPI Ciwaru is required to pay a levy and there will be feedback from TPI Ciwaru managers who must also improve service, because some who have paid a levy must receive optimal service.

E. CONCLUSION

Judging from the six indicators measuring effectiveness according to James L. Gibson, the receipt of fish auction fees at Ciwaru TPI by the Sukabumi District Marine and Fisheries Service cannot be said to be effective. Viewed from indicators that do not meet all the effectiveness criteria, James L. Gibson is evidenced by the declining fish auction levy income. from 2018 to 2020 and increased in 2021, but not so significant. Apart from that, levy income is still not optimal with income and which is still low compared to the potential income and production value which is very large, this is because the strategy used is not appropriate. Facilities and infrastructure that are old and need rejuvenation as well as supervision and control that seems loose. In terms of local original income (PAD) the Sukabumi Regency Government in West Java Province continues to strive to increase the receipt of regional original income (PAD) through regional levies. The suggestion from researchers in an effort to overcome the problem of receiving retribution for fish auctions at Ciwaru TPI is to add retribution collection officers considering the large number of fishermen and the potential at TPI Ciwaru to be less effective with only 1 officer. As well as improving quality by holding socialization, especially regarding fish auction fees. And there needs to be a renovation of TPI's rejuvenation so that it can improve the quality of facilities and infrastructure, so that the levy collection at TPI Ciwaru can run effectively.

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