



Management of Levies at Fish Auction Places in Increasing Regional Original Income in Cirebon Regency

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Abstract

This paper is about the management of fish auction site fees in increasing the Cirebon district's original regional income and the criteria for success in managing the fish auction house fees in increasing the Cirebon district's original income. In this research is descriptive analysis that is using a qualitative approach that is directed to describe the facts and appropriate arguments. Based on the results of the research, it was said that the management of the levy at the fish auction place was good but not optimal, it can be seen from the acceptance of retribution every year for the last 5 years, which has increased in the last 3 years and decreased in the following 2 years due to the ongoing pandemic. However, the contribution of fees for fish auctions in increasing local revenue in Cirebon district tends to be unstable. As for the procedures for managing fees for fish auctions, the success criteria that affect the management of fees for fish auctions in increasing local revenue.

Keywords: *Fish Auction Place, Regional Original Revenue Retribution, Cirebon Regency.*

1. INTRODUCTION

Indonesia is a country that has been recognized by the international community as an archipelagic country, as stipulated in chapter IV UNCLOS 1982 (United Nations Convention on the Law of the Sea 1982). With the nickname of a large archipelagic and maritime country which has 95,181 km² of coastline and 17,508 islands of which two-thirds of the outside of its territory is water. (Heriyandi 2019).

Regional Original Income or Unique Provincial Pay (Cushion) is an income that can be obtained from the territorial financial sources themselves, in particular from regional taxes, regional levies, separated regional income results, and other legitimate regional original revenues. According to (Putera R. E. 2016) the source of local revenue comes from a) regional tax revenue, b) regional retribution revenue, c) regional company income, and d) other valid regional business results. This means that regional levies that have the most potential and provide the greatest revenue for the regional treasury are regional taxes and levies (Sakti, Engkus, and Afrilia 2020).

Retribution is a mandatory payment by citizens to the state for certain services (Siahaan 2016). This means that regional levies are a form of regional levies on bodies and people to the regional government, while the regional government will provide consequences for granting business licenses and special services provided by the regional government for bodies or other interested persons so that they can be felt by the levy payers.



Regarding the fish auction place fees, this can be classified as Business Service Retribution. Regional levies in the maritime and fishery sector for the use of business services from fish auction venues are seen based on the frequency of use, the types of facilities and services available, as well as the facilities and infrastructure in providing services. (President of the Republic of Indonesia, 2009) Law Number 28 of 2009 concerning Regional Levies and Regional Taxes states that regional fees are payments for certain permits or payments for special services that will be provided by the Regional Government. And the field of capture fisheries is a form of retribution for fish auctions.

The fish auction place is a marketplace for fish and fish catches for fishermen and the community located in fish ports. The place for fish auctions can also be said to be a place for uniting marine, land and fishing-based facilities. Therefore, the fish auction place is a place for development in the marine and fisheries economy from the aspect of fish production and its processing. With this fish auction place it can contribute to increasing fish production, increasing the supply of fresh fish, creating jobs, increasing local government revenue, and foreign exchange income.

Cirebon, which is known as the City of Shrimp, has enormous marine natural wealth potential and also has a fish landing site. A source of regional income that can add Local Unique Pay (Cushion) or local original income is regional retribution. As for the Central Government Regulation Law Number 33 of 2004 article 1 paragraph 18, regional original income is income originating from the region to be collected based on regional regulations in accordance with statutory regulations.

The management of the existing fish auction venues in Cirebon Regency is fully handed over to the Maritime Affairs and Fisheries Service as the main person in charge, which has been stated in the Cirebon Regency Regional Regulation Number 4 of 2012 series C.3 concerning Implementation and Retribution for Certain Permits. Of course, the task of the local government here is to manage and provide facilities at the Fish Auction Place to run optimally in increasing local revenue.

In this research, the intended management is about how to carry out supervision methods in the implementation and management of marine and fisheries areas that are enforced by Regional Regulation No. 3 of 2012 series C.2 Cirebon Regency concerning Business Service Retribution. In connection with examining the issue of how the use and supervision of fish auction places can be seen from what the Maritime Affairs and Fisheries Service will collect fees in accordance with the principles applied in considering the claimed potential.

As for cooperation assistance with the community, it is realized in the form of Village Unit Cooperatives that manage Fish Landing Bases (PPI), but in practice it does not function optimally. Due to the lack of awareness the fishermen in the area are still controlled by middlemen and fish baskets to sell fishermen's catches to the middlemen or baskets concerned rather than auctioning sea catches to the fish auction site.



Table 1. Evaluati on data of regional original income and realization of fees for fish auction venues, the Cirebon Regency Maritime Affairs and Fisheries Service 2016-2020 year

No.	Year	Regional Original Income			Fish Auction Places		
		Target	Realization	(%)	Target	Realization	(%)
1.	2016	165.000.000	110.327.240	66,86	87.080.000	62.656.000	71,95
2.	2017	165.000.000	102.910.000	62,37	87.080.000	62.750.000	72,07
3.	2018	165.000.000	119.436.476	73,39	87.080.000	41.516.476	47,68
4.	1019	165.000.000	149.178.500	90,41	87.080.000	71.258.500	81,83
5.	2020	178.000.000	166.295.846	93,42	77.640.000	65.295.000	84,09

Source: Cirebon Regency Maritime Affairs and Fisheries Service (2021)

The information data table above shows that revenue receipts from Fish Auction Place fees in general are going well, this is due to counseling assistance and subsidized fuel recommendations as encouragement for fishermen to auction fish to Fish Auction Places . However, there are obstacles in the Village Unit Cooperative which helps manage the Fish Landing Base (PPI) not functioning optimally, so fishermen in the area are still controlled by middlemen and fish collectors to sell fishermen's catch to the middlemen or baskets concerned rather than auctioning off catches to the Fish Auction Place .

That way the solution is that assistance and counseling for fishermen must continue to be carried out considering the low level of awareness of fishermen regarding the important role of Fish Auction Places and the need for a Working Group team consisting of relevant agencies to enforce the Fish Auction Regulation so that the public is aware of the role of the agency. maritime affairs and fisheries in response to the surrounding regional government which regulates the administration of fisheries areas by reviewing the capabilities of the maritime area owned by the Cirebon Regional Regulation and the procedure for calculating income. Given the ramifications of the table that will be seen, it tends to be accepted how much government regulation is closest to handling assets normally.

The next researcher will put forward a few meaning of income as part of the dependent variable, income according to Dedy in (Halim 2001) put forward the following understanding: "Revenue obtained by the region from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations, sources of Regency/City Regional Original Revenue."

Core business related to this research, researchers will take success criteria from income regional fees According to Devas in (Halim 2001) it is stated as follows: Retribution Power, Effectiveness, Efficiency, and Elasticity.

Based on the concepts above, it can be said that the criteria for success will be better in the process of managing the levy income of the fish auction place.

1. Levy Power, Regional user fees are in principle managed and regulated by each regional government. (Fadli 2017)
2. Effectiveness, the process of utilizing facilities as well as resources to achieve certain results that have been agreed upon in advance in order to generate value for goods and services from the activities carried out. (Siagian 2001)



3. Efficiency, the process of measuring the ratio of output and input that has been produced and will be used or the measurement and comparison of input and output produced. (Mahmudi 2013)
4. Elasticity, a measure of the percentage change in one variable that is influenced by a factor of one percent change in another variable. (Budi Purnomo S. 2009)

With these four dimensions, the power of retribution is the main factor that is discussed in research on the management of fees for fish auctions conducted to help increase retribution in regional original income at the Maritime Affairs and Fisheries Service. So that assistance as well as counseling for fishermen can continue to be carried out given the important role of the fish auction place .

As for the results of interviews and observations with the head of the Cirebon district marine and fisheries service: "In planning to determine the target for the realization of the fish auction site retribution budget for the marine and fisheries service sector in increasing the regional original income (PAD) of Cirebon Regency, there is a need for socialization about the role of The Fish Auction Place as a place for official sale and purchase of catch transactions appointed directly by the regional government as a stabilizer for needs in the community as well as assistance and counseling for fishermen must continue to be carried out considering the level of awareness of fishermen regarding the important role of Fish Auction Places which is very low." (interview 4 February 2021).

Following the results of observations that have been made, it can be said that the role of the Cirebon district marine and fisheries service is that the management of achieving the goal of realizing regional original income (PAD) is similar on occasion as well as policies that have been ratified, and the results of managing revenue targets will then be socialized by the Finance and Asset Agency The area is then handed over to the DPRD for a meeting.

The data table below shows how big the total amount of local original income is from 2016 to 2020 and how much the contribution of maritime and fisheries service fees is in increasing regional original income in Cirebon district.

Table 2. Data on Regional Original Income and Contribution of Retribution for Fish Auction Places for the Maritime Affairs and Fisheries Service of Cirebon Regency, 2016 to 2020

No.	Year	Total of State Income Expenditure Budget	Total of Regional Original Income	Regional Original Income from the fisheries and marine services	Fish Auction Places retribution
1.	2016	3.790.468.788,00	529.050.285.497,00	110.327.240,00	62.656.000,00
2.	2017	3.882.044.111,73	779.337.852.277,85	102.910.000,00	62.750.000,00
3.	2018	4.009.661.716,51	584.810.843.481,60	119.436.476,00	41.516.476,00
4.	1019	4.376.942.034,73	617.644.092.930,00	149.178.500,00	71.258.500,00
5.	2020	3.632.076.828,00	644.500.670.876,00	166.295.846,00	65.295.000,00

Source: Regional Financial Institutions and Assets of Cirebon Regency (2021)

The results of the table above illustrate that regional original income in Cirebon district has experienced instability from 2016 to 2020, from fees for fish auctions, the marine and fisheries service sector has not played a large enough role in increasing regional original income (PAD). (Firdaus 2017) says that Regional Original Income can be determined by the needs of local



governments in maximizing government functions, namely carrying out development functions and public services (public service function).

Therefore, research on the management of fees for fish auctions in increasing the original regional income of Cirebon district, it can be seen that the power of fees for fish auctions is the same as the contribution of fees for fish auctions in increasing the original income of Cirebon district.

2. METHOD

In this study using a qualitative approach, namely using research methods to research scientific objects, and the key tool is the researcher. The reason researchers use a qualitative approach is because qualitative is not subjective, not measured numerically, and each result of the research can be dynamic and not fixated on the theory used.

(Creswell J. W. 2013) "Qualitative research is a research method carried out by a number of people or groups originating from social problems with the aim of studying and understanding meaning. In the process of qualitative research there are several important efforts involved such as asking questions, collecting specific data obtained through participants, inductively analyzing data, and interpreting the meaning of data.

For this type of research using descriptive research types with the reason that researchers can provide an overview of actual research, through systematic search, collecting data and re-selecting to complete data related to research questions to support data search research, so researchers can determine conclusions and answers to questions that.

According to (Budget 2015) Qualitative data is a form of data in the form of words, schemes, pictures and sentences. The type of research used in this paper is a type of qualitative data resulting from interviews, observations, literature studies, and documentation related to the management of retribution for fish auctions at the Cirebon regency marine and fisheries service.

As for this study using the required data sources, namely primary data and secondary data:

(Silalahi 2012) Primary data is an object or original document. In order to obtain primary data, researchers must conduct field research, namely by conducting direct research to parties related to research.

(Rully Indrawan 2019) Secondary data is if the source does not directly provide data directly to the data collector, for example through an intermediary of another person or document. Data collection can be done with various sources, settings and methods. When viewed from the setting, data can be collected naturally. When viewed from the perspective of data collection methods, data collection techniques can be done through interviews, observation, and literature studies. 1) Observation, In carrying out observations using participatory observation. In carrying out his observations the researcher visited the object to be studied, which was carried out from January to May at the Maritime Affairs and Fisheries Service and the Regional Financial and Asset Agency (BKAD) Cirebon Regency 5 times; 2) Interview, type of interview used unstructured interviews. The interviewer will



contain the indicators that will be asked and select interview sources, only the chairman and his staff; 3) Study Literature, Literature study seen from the closeness of the content using primary sources as well as secondary sources.

The sample used uses purposive sampling on the grounds that the units selected have some similarities so that their representation of the population can be accounted for. Research informants are people who can provide information. The informants of this study were the Cirebon Regency Maritime Affairs and Fisheries Service as well as the Cirebon Regency Regional Financial and Asset Agency. And the Research Informants is Drs. Ita Rohpitasari, M.Si, as Head of Maritime Affairs and Fisheries Service of Cirebon Regency; and And Hadi Suryaningrat, S.Sos as Cirebon Regency Regional Financial and Asset Agency.

The data analysis technique used in the research is interactive analysis. According to Bodgam in (Sugiyono 2017) that data analysis techniques are a series of activities in searching for data on a regular basis, where data is obtained from the results of field data, interviews and other materials used as knowledge as well as information for others.

According to Miles and Huberman in (Sugiyono 2017) said qualitative data analysis must be carried out interactively continuously until the entire process is complete, so that no data needs to be obtained again. The analysis steps are:

a) Data Collection can be done by means of interviews, observation and documentation. So the researcher made initial observations first of the object to be examined, after that the researcher conducted an interview process to obtain data related to the research. The data that has been received is recorded and the results of the interview are recorded by the researcher in order to obtain more data; b) Data reduction, namely choosing important things and looking for patterns and themes. Reduced data can be provided clearly so that researchers can easily collect data and can be searched if needed. Data reduction can be assisted with electronic equipment, namely using a laptop or computer with certain codes; c) Data Display can be done using chart exposure, briefs, and others. The presentation of the data will be used in the qualitative research in the form of a narrative; d) Withdrawal of Verification and Conclusion in this step the conclusion is drawn to be a recent discovery that has not previously existed. The findings can describe objects that are not clearly visible so that when examined it becomes clearer.

3. RESULT AND DISCUSSION

In the management of fees for fish auctions, there are 4 (four) dimensions: power of fees, effectiveness, efficiency, and elasticity which affect the actual target of fees for fish auctions. does not play a big role and is not optimal in increasing local revenue in Cirebon district and the potential for marine and fisheries is not in accordance with income validity data.



Retribution Power

Cirebon district regional regulation number 3 of 2012 series C.2 concerning business service fees and Cirebon district regional regulation number 4 of 2012 series C.3 regarding the administration and fees for certain permits. In the process of making the license, it is managed by the business licensing division of the Cirebon district marine and fisheries service.

The licensing is divided into two; First, the issuance of a fisherman's license that will make and take a business license must also be in accordance with procedures and meet the requirements that have been passed. Second, extending the license for those who already have a business license. According to (Halim 2004) Regional Original Revenue, the source of income is obtained from the regions which collect based on regional regulations in statutory regulations.

The process of making a business license is managed by the licensing division of the Cirebon district marine and fisheries service and for fishermen who wish to extend this, they will bring proof of a permit. Not extending the license for those who have expired, but for those who want to start a business and add new businesses, the permit must be renewed.

Regional revenue receipts are sourced from regional original revenues by utilizing retribution power, in this case according to (Yuwono 2003) regional governments are given the right to obtain financial sources in the form of certainty of the availability of funding from the government in accordance with government affairs that are handed over, namely the authority to collect as well as utilize regional taxes and levies. , the right to obtain profit sharing from national resources located in the regions and other balancing funds as well as to manage regional assets and obtain sources of financing with the basic principle that money follows the function Money Follow Function.

Effectiveness

In the utilization of resources, facilities and infrastructure, the process of managing the levy for fish auction venues, the Cirebon district marine and fisheries service is assisted by village unit cooperatives, the factors that influence the management of fish auction venue fees in the utilization of business facilities and infrastructure resources, namely communication.

The lack of socialization carried out by the Cirebon district marine and fisheries service is that fishermen must auction their fish catches to the fish auction place, not to middlemen or baskets.

As explained by (Liliweri 2013) suggests that there are four organizational communication factors, namely: expressing thoughts, sharing information, expressing feelings and emotions, and coordinating.

The communication factor here becomes the main thing in implementing the policy. The policy that has been made is then socialized by the marine and fisheries service and local village unit cooperatives to fishermen regarding the policy for making business licenses before opening a fish auction place. It can be said that the implementers of the policy, namely employees of the marine and fisheries service, have carried out socialization to provide understanding to the public in order to process permits to prevent things that can harm the community's marine and fisheries businesses.



According to (Halim 2004) The Effectiveness of Regional Original Income describes the ability of local governments to realize the planned regional original income compared to the targets set.

Factors that influence the implementation process of collecting fees for fish auctions are rules (regulations), lack of socialization and unclear rules can affect the implementation process of collecting fees. Each agency should have operational standards in the process of collecting levies related to the area of collection of levies.

Efficiency

Local Own Revenue Efficiency illustrates the comparison between the amount of costs incurred to obtain income with the realization of income received (Halim 2004). The obstacle in the process of efficiency in obtaining income is the large number of fishermen who auction off their fish catch to middlemen or baskets instead of going to the fish auction site.

In measuring and comparing the outputs and inputs of management of fees for fish auctions, it is necessary to collect fees considering the lack of awareness of fishermen who auction fish to fish auctions instead of middlemen, the awareness factor of fishermen in auctioning marine catches to fish auctions and making business licenses marine and fisheries are the main supporting factors of the implementation of management of levies.

According to (Mardiasmo 2002) Efficiency is a comparison between input (input) resources by an organizational unit with the output (output) produced. This is very important for the local government to continue to pay attention to the fishermen so that all the processes that have been planned can be realized properly. Without fishermen taking part in implementing this policy, it cannot produce results and the importance of socialization is more towards auctioning marine catches to official places so as not to auction them off to baskets or middlemen and making marine and fisheries business licenses.

In an interview with one of the fishermen in the Kec. Mundu "If the local government has ordered us to auction off our marine catches to the official fish auction place not to middlemen or baskets and make permits, then the thing we have to do is follow the rules that have been set, because that's already becomes an obligation as a citizen, and what we fear is that if you don't follow it, it will affect and harm our business while searching for marine catches." (interview February 5, 2021).

From the results of these interviews it was found that some people who work as fishermen in Cirebon Regency have a good level of awareness of their obligations as citizens because they understand the rules and fulfill all administrative matters that have been enforced. However, there are still people who carry out auctions at middlemen or baskets due to slightly different price competition.

Elasticity

In terms of the percentage change in one variable, supervision is needed so that fishermen do not auction their fish to middlemen again. The supervisory factor for fish auction place retribution for the marine and fisheries service sector is that there are few resources and are only assisted by village unit cooperatives.



It doesn't matter how the policy and program implementation. According to (Budi Purnomo S. 2009) elasticity is the proportional change of the number of goods demanded divided by the proportional change in price.

Given that inadequate human resources can result in delays and less optimal work in implementing the program optimally. If the official apparatus responsible for carrying out the program experiences a shortage of resources.

Assistance and counseling for fishermen must continue to be carried out considering the level of awareness of fishermen regarding the important role of the fish auction site is very low. Regarding this matter, one of the employees of the Cirebon Regency Maritime Affairs and Fisheries Service said that: "The supervisory field should have participated in supervising the implementation of making business licenses and in the collection process as well. So that in the flow of the monitoring process until the performance carried out can run well." (interview 4 February 2021).

According to Nicholson in (Budi Purnomo S. 2009) elasticity is a measure of the percentage change in one variable caused by a one percent change in another variable. Thus it has become an influential matter of supervision in the absence of a structure in the marine and fisheries service in charge of carrying out supervision of the supervision process for making business permits and collecting at the location of this fish auction .

In addition to the lack of information related to the lack of resources in the marine and fisheries service, it is necessary to carry out management in human resources so that they can improve the implementation of supervisory performance which is the most important thing in influencing individuals and the bureaucratic structure system.

4. CONCLUSION

Management of fees for fish auctions in increasing local revenue in Cirebon district has generally been going well, but its implementation has not been optimal. It can be seen from the reception of fees for fish auctions in the last 5 years, which have experienced ups and downs every year. In the management of fees for fish auctions, there are 4 (four) criteria for the success of regional retribution revenues in increasing Cirebon district's original revenue, namely: Retribution Power, obtaining levy revenue in licensing which is divided into two; First, making a permit for fishermen who want to make and take a business license. Second, extending the license for those who already have a business license. Effectiveness, The effective process of implementing the collection of fees for fish auctions is the rules (regulations) and assisted by village unit cooperatives. Lack of socialization and unclear rules can affect the process of implementing levy collection. Efficiency, In measuring and comparing the outputs and inputs of management of fees for fish auctions, it is necessary to collect fees considering the lack of awareness of fishermen who auction fish to fish auctions instead of to middlemen, the awareness factor of fishermen in auctioning sea catches to fish auctions and making permits Marine and fisheries business is the main supporting factor for the implementation of management of levies. Elasticity, Given that inadequate human resources can result in delays and less



optimal work in implementing the program optimally. Assistance and counseling for fishermen must continue to be carried out considering the level of awareness of fishermen regarding the important role of the fish auction site is very low.

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