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ANALYSIS OF THE POTENTIAL REVENUE OF BUSINESS SERVICE FEES AT THE TRANSPORTATION AND ENVIRONMENT OFFICE OF TOJO UNA-UNA DISTRICT

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Abstract

This study aims to determine and analyze the growth rate and contribution of each type of business service levy, the effectiveness and efficiency of each type of business service levy, and the real potential of each type of business service levy. This type of research is quantitative research. The data used is primary data from observations and interviews, and secondary data obtained from the Transportation and Environment Agency, covering time series data from 2020 - 2023. Descriptive statistical analysis using the growth rate analysis formula, contribution, effectiveness, and efficiency. The results showed mixed performance. The growth of terminal retribution, parking lot retribution, and water crossing retribution is "Unsuccessful", while port service retribution is "Very Successful". Overall contribution to local revenue is "Very Insufficient". Effectiveness varies from "Less Effective" to "Very Effective". Meanwhile, efficiency varies from "Inefficient" to "Very Efficient". Retribution for the use of environmental laboratories, retribution for special parking lots, and retribution for port services are identified as having great potential to increase local revenue. In contrast, terminal retribution and water crossing retribution no longer have potential due to regulatory changes.

Keywords: *Potential, Business Services, Retribution Price*

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INTRODUCTION

Law Number 23 of 2014 concerning Regional Government introduces new changes to the regional government system, which are reflected in the execution of regional government and development duties that prioritise the principle of decentralisation, namely by providing opportunities for all regions to adopt regional autonomy. Regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own government affairs and the interests of local communities within the system of the Unitary State of the Republic of Indonesia.

The granting of regional autonomy to regencies and cities has increased the role of local governments in regulating and managing their areas. Such broad authority will inevitably lead to certain consequences for the regions in exercising their powers. One of these consequences is that the regions must be able to finance all government and development activities within their jurisdiction. Among the various sources of regional revenue that can be fully managed by the regions is Regional Original Revenue.

Regional Original Revenue is revenue obtained by regions that are levied based on local regulations in accordance with statutory regulations (Law Number 23 of 2014). (Halim, 2004) Regional Original Revenue is all regional revenue derived from original regional economic sources. Therefore, local governments strive optimally to increase Regional Original Revenue as the main support in financing autonomous regional development.

Tojo Una-Una Regency is one of the autonomous regions in Central Sulawesi that funds its regional development through Regional Own Source Revenue (PAD). However, in reality, PAD revenue is not optimal every year, resulting in continued dependence on the central government. The following table presents the revenue sources realised over the past four years, namely 2019 to 2022.

Examining the revenue components of the APBD, it is evident that the revenue of Tojo Una-Una Regency remains primarily driven by balancing funds. The contribution of these funds was 89.73% in 2019, 77.27% in 2020, 84.48% in 2021, and increased to 91.00% in 2022. Meanwhile, revenue sources from other posts such as PAD amounted to 7.72% in 2019, 7.16% in 2020, 9.93% in 202,1, and 8.96% in 2022 and other legal revenues of 2.55% in 2019, 15.57% in 2020, 5.59% in 2021, and 0.04% in 2022. This description shows that the contribution of PAD to regional development in Tojo Una-Una Regency is still very small. This condition illustrates that over the past four years, the dependence of local government funding on the central government has increased annually.

The PAD component includes local taxes, local levies, results from separated local assets, and other legal PAD (Law Number 23 of 2014). So far, local governments have primarily focused on managing local taxes as the main source of PAD, thus not fully utilising other PAD revenues such as local levies. This is because taxes are obligations owed by individuals or entities that are mandatory, whereas retribution is simply a payment for services or licences granted by the local government for the benefit of individuals or entities (PP number 35 of 2023). Consequently, local taxes are regarded as having greater potential and a stronger budgeting function than retribution and other PAD components. Meanwhile, retribution is mainly used as a regulatory tool, such as licensing and general oversight. The following is an overview of regional revenue development from 2019 to 2022.2019-2022.

Table 1. Development of Local Retribution in Tojo Una-Una Regency Year 2019 - 2022

Year	Regional Retribution (Rp)	PAD (Rp)	Contribution	Growth
2019	2.990.870.351	75.800.498.011,09	3,95%	-
2020	2.682.563.821	74.477.357.268,01	3,60%	-10,31%
2021	3.117.893.341	92.453.776.360,64	3,37%	16,23%
2022	4.956.310.770	82.308.772.759,12	6,02%	58,96%

Source: Regional Financial Management Agency of Tojo Una-Una, 2023

Tojo Una-Una Regency's local retribution revenue remains relatively modest, as evidenced by its limited contribution to PAD, which has only reached 4.23% over the past four years. The growth of local retribution exhibits fluctuations, with a decline of 10.31% in 2020, followed by an increase of 16.23% in 2021 and a significant rise of 58.96% in 2022. This indicates that the management of local retribution in Tojo Una-Una Regency has not been fully optimised. In fact, Regional Regulation Number 9 of 2023 concerning Regional Taxes and Levies allows for regional levies, particularly business service levies, to become a vital component of PAD. Retribution on business services is a local levy imposed on services provided by the local government based on commercial principles, as such services could also be supplied by the private sector. Therefore, this regulation underscores the budgeting role of local retribution, which can, in turn, enhance the contribution of retribution to funding local development. (GRECSILIA et al., 2022).

There are still many types of business service retribution that contribute less and ineffectively to the PAD of Bandung Regency. There is no significant effect of Business Service Levies on Bangka Regency's Regional Original Revenue (PAD). According to (Pagiu, 2020)The acceptance of business service fees is classified as effective, but when assessed in terms of contribution, it only makes a small / very small contribution to the amount of PAD realisation each year in Tanah Toraja Regency. (GRECSILIA et al., 2022)The revenue from business service fees is very effective (116.55%), but its contribution to the Regional Original Revenue of Papua Province for the last five years is very low (0.5%). The empirical evidence explains that the achievement of business service revenue has exceeded the set target but did not make a significant contribution (not optimal).

The Department of Transportation and Environment of Tojo Una-Una Regency is one of the OPDs that carry out retribution collection in accordance with its main tasks and functions to increase PAD sourced from the management of business service fees. The types of business service levies consist of: terminal retribution, retribution for the use of regional assets, port service retribution, parking lot retribution, and water crossing retribution. The following is the target and realization of business service revenue for the last 4 (four) years.

Revenue from business service fees at the Transportation and Environment Agency has been high, reaching or exceeding 100% in the last four years, but its contribution to revenue has been very small. Based on the results of preliminary observations, it was found that the high percentage of achievement of business service charge revenue was caused by the low target setting, which was only based on the realization of the previous year's revenue without considering the existing potential. According to (Halim, 2004) the target-setting system based on historical data is the cause of suboptimal local revenue, so a real potential database is needed.

In accordance with the results of this description, it is important to analyze the potential revenue of business service fees as a basis for setting revenue targets for the Department of Transportation and the environment, so as to increase PAD in financing regional development in Tojo Una-Una Regency.

Therefore, a study is needed to analyze the revenue potential of business service fees as a basis for setting revenue targets for the Department of Transportation and the environment, so that it can increase PAD in financing regional development in Tojo Una-Una Regency.

METHODS

This research was conducted in Tojo Una-Una District, Central Sulawesi Province. The type of research used is quantitative research with descriptive statistics. The descriptive method is a method where researchers will describe and explain what happened from the research conducted. Quantitative methods are used to classify, compare, and calculate using relevant formulas data in the form of numbers (Sugiyono, 2019). The data consists of the target, realization, and real potential of business service levy revenue of the Transportation and Environment Office of Tojo Una-Una Regency. The analysis method of this research is as follows:

Analysis Method

In line with the problem formulation and research objectives, the data analysis techniques used in this study are as follows:

1) Growth Analysis

Growth analysis is used to calculate/measure the growth rate of each type of business service retribution each year, using the following formula:

$$Gx = \frac{Xt - X(t\text{-}1)}{X(t\text{-}1)} \times 100\,\%$$

Description:
Gx = Growth in business service fees per year
Xt = Realisation of revenue per type of business service levy in a certain year
X (t-1) = Realization of business service fee receipts from the previous year

The criteria for measuring the growth rate of business service retribution are as follows:

Table 2.Criteria for Growth Rate of Business Service Retribution

No.	Percentage	Criteria
1	85% - 100%	Very Successful
2	70% - 85%	Successful
3	55% - 70%	Quite Successful
4	30% - 55%	Less Successful
5	Less than 30%	Unsuccessful

2) Contribution Analysis

To calculate the contribution of each type of business service retribution, a proportion analysis can be used, namely by comparing the achievement or realization of revenue of each type of business service retribution with the achievement or

Realization of regional retribution revenue, then multiplied by one hundred percent, with the following equation:

$$P\ (Proporsi) = \frac{Xi}{X} \times 100\ \%$$

Description:
P = Contribution
Xi = Receipt of each business service levy from the Department of Transportation and the Environment
X = Total regional levies

Table 3. Contribution Criteria of Business Service Retribution

Percentage	Criteria
0,00 - 10%	Very Less
10,10 - 20%	Less
20,10 - 30%	Medium
30,10 - 40%	Good enough
40,10 - 50%	Good
>50%	Very good

3) Effectiveness Analysis

Effectiveness measurement is a key performance indicator for assessing how well an activity has achieved its target. The effectiveness of each business service revenue is determined by comparing the actual revenue with the target set.

When calculating effectiveness, a higher percentage indicates that the management of each business service levy is more effective. Conversely, a lower percentage suggests less effective management. Generally, effectiveness can also be expressed as follows.

$$\text{Effectivity} = \frac{\text{Realization of Revenue Per Type of Business Service Retribution}}{\text{Target Per Type of Business Service Fee}} \times 100\ \%$$

To compare the effectiveness of the year in question with the effectiveness of the previous year, the **following** effectiveness categories can be used.

Table 4. Effectiveness Criteria of Business Service Retribution

No.	Percentage	Criteria
1	> 100%	Highly Effective
2	90% - 100%	Effective
3	80% - 90%	Effective Enough
4	60% - 80%	Less Effective
5	< 60%	Ineffective

4) Efficiency Analysis

Efficiency analysis measures the part of the retribution proceeds used to cover the cost of collection concerned. The formula is as follows:

$$\text{Efficiency} = \frac{\text{Collection Fee for Business Service Retribution}}{\text{Realization of Business Services}} \times 100\ \%$$

Collection cost is the cost to collect retribution, which consists of the collection fee and operational cost.

Table 5. Efficiency Criteria of Business Service Retribution

Percentage	Criteria
> 100%	Inefficient
90% - 100%	Less Efficient
80% - 90%	Moderately Efficient
60% - 80%	Efficient
<60%	Highly Efficient

5) Potential

To calculate the real potential of each type of business service retribution, the following formula is used:

$$\text{Potential T} = \text{Potential L} - \text{R}$$

Description:
- Potential T = Unrealized Potential
- Potential L = Field Potential
- R = Realization obtained from each type of business service retribution

RESULTS AND DISCUSSION

1. Descriptive Statistical Analysis

The data used to analyse the potential of business service levy revenue at the Transportation and Environment Office of Tojo Una-Una Regency consists of archival documents on business service levy revenue. The analysed data covers the period from 2020 to 2023. This data includes the targets and actualisations of business service levy revenue as well as the actualisation of regional levies. One of the key components of local revenue that is optimised is local retribution. Local retribution serves as a source of funding for both administrative and developmental purposes in the region.

The realisation of local levies in Tojo Una-Una Regency shows consistent growth. Starting from Rp. 2,682,563,821 in 2020, it increased to Rp. 3,117,893,341 in 2021, then reached Rp. 4,956,310,770 in 2022, and peaked at Rp. 6,128,186,120 in 2023. This trend indicates positive progress in local retribution management and increased revenue. The rise is attributable to intensified collection efforts or changes in the retribution tariff structure. Retribution for business services refers to services provided or rendered by the local government that can generate profit, as the private sector could also supply them.(Hasanuddin, 2020).

Terminal retribution in Tojo Una-Una Regency comprises two types of services: rural transportation retribution and AKDP medium bus retribution. Revenue from terminal retribution has generally declined over the past four years, and in 2023, the revenue from terminal service retribution was zero. Retribution for the use of regional assets in Tojo Una-Una Regency includes charges for laboratory use. This retribution was realised in 2023 during the merger of the regional agencies between the Transportation Agency and the Housing, Settlement Areas, and Environment Agency. By the end of 2023, this type of retribution was revised in accordance with Local Regulation Number 9 of 2023 concerning Regional Taxes and Levies, with the classification of retribution on sales of local government business production.

Revenue from special parking lot retribution has increased over the past four years, except in 2021. The decline in revenue was caused by a reduction in the number of parked vehicles because of social restrictions during the COVID-19 pandemic. Retribution for port services in Tojo Una-Una Regency includes charges for ship services. This retribution revenue surged significantly in 2022 and decreased in 2023 due to modifications in port service tariffs. Water crossing retribution in Tojo Una-Una Regency involves charges for people crossing the service. The revenue from this retribution was nil in 2023, owing to the lack of awareness among the producing OPD regarding its retribution obligations, which should be incorporated into the port service retribution.

2. Growth Rate Analysis

Growth indicates the region's capacity to sustain and increase revenues from various types of business service fees over successive periods. To assess the growth rate of revenue from each type of business service levy at the Transport and Environment Agency of Tojo Una-Una Regency for the last four years, covering 2020-2023, the following calculation is employed.

Table 6. Growth Rate and Contribution Analysis for each Business Service Retribution

No	Tahun	2020	2021	2022	2023	Persentase (%)	Keterangan
1	Terminal Fee	7.800.000	5.054.000	3.450.000		-33,48	Tidak berhasil
2	Special Parking Fee	43.685.000	28.515.000	52.100.000	56.200.000	18,62	Tidak berhasil
3	Special Port Levies	35.824.450	89.971.827	246.521.501	211.658.470	103,67	Sangat Berhasil
4	Water crossing fees	22.526.000	28.612.000	37.075.000		28,30	Tidak berhasil

- **Terminal Retribution**

  During the period 2020-2022, terminal retribution in Tojo Una-Una Regency experienced a significant decline. In 2021, revenue realization fell by 35.21% to Rp. 5,054,000 due to the COVID-19 pandemic. This decline continued in 2022, with revenue decreasing again by 31.74% to IDR 3,450,000, due to the prohibition of collection from BPK RI. The average growth rate over this period was -33.48%, indicating a significant decline and a category of **"Unsuccessful."**
- **Special Parking Lot Retribution**

  Retribution for special parking lots shows significant fluctuations during the period 2020-2023. In 2021, there was a decrease of 34.73% to Rp. 28,515,000. However, in 2022, the revenue jumped by 82.71% to Rp. 52,100,000, which illustrates the success of retribution collection. In 2023, growth slowed down to 7.87% with revenue reaching Rp. 56,200,000. The average growth during this period is 18.62%, which, although showing an increase, is still categorized as **"Unsuccessful"** as it does not achieve the expected stability.

- **Port Service Retribution**

  Port service retribution shows a very positive growth during the period 2020-2023. In 2021, there was an increase of 151.15% to Rp. 89,971,827. This growth continued in 2022 with an increase of 174.00% to Rp. 246,521,501, due to retribution collection in accordance with regulations. However, in 2023, there was a decrease of 14.14% to Rp. 211,658,470 due to changes in regulations. Nonetheless, the average growth of 103.67% indicates a very high success in retribution collection and is categorized as **"Highly Successful."**
- **Water Crossing Retribution**

  The growth of water crossing retribution also shows a consistent increase over the 2021-2022 period. In 2021, revenue increased by 27.02% to Rp. 28,612,000. In 2022, the increase continued at 29.58% to IDR 37,075,000. Although this growth is consistent, the average growth rate of 28.30% is still categorized as **"Unsuccessful"** because it has not reached the expected target.

3. Contribution Rate Analysis

The contribution shows the amount or proportion contributed by the revenue of business service fees to the total local retribution at the Transportation and Environment Agency using contribution analysis. To measure the level of contribution of each type of business service levy revenue at the Transportation and Environment Agency of Tojo Una-Una Regency for the last 4 (four) years of the 2020-2023 period, the following calculation is used.

- **Terminal Retribution**

  One of the fees included in the cost of business services is terminal retribution. In general, the purpose of a terminal is to provide a parking lot for passenger vehicles and public buses, a place for business activities, and other facilities around the terminal provided, owned, and or managed by the local government. The contribution level of terminal retribution revenue in Tojo Una-Una Regency in the period 2020-2022 is shown in the table below:

  The contribution of terminal retribution to total local retribution during the period 2020-2022 is very low. In 2020, the contribution reached 0.29%, declined to 0.16% in 2021, and fell further to 0.07% in 2022. The average contribution of 0.17% is categorized as **"Very Insufficient,"** indicating a very small role in local revenue.
- **Retribution for Use of Regional Wealth**

  This retribution covers the use of environmental laboratory facilities, which include payment for test sampling services. The contribution rate of retribution for the use of regional assets in Tojo Una-Una Regency in the period of 2023 is shown in the table below:

  In 2023, the contribution of retribution for the use of regional assets to total regional retribution reached 0.41%, which is also categorized as **"Very Insufficient."** Despite collection efforts, its contribution to local revenue is still very small
- **Special Parking Lot Retribution**

  The service of providing special parking spaces, including off-street parking, is provided to individuals or organizations that use or use special parking spaces (Kurniawan, 2019). The contribution level of special parking levy revenue in Tojo Una-Una Regency in the period 2020 - 2023 is shown in the table below.

  The contribution of special parking lot retribution is also very low during the 2020-2023 period. In 2020, the contribution of 1.63% decreased to 0.91% in 2021. Although there was an increase in 2022 to 1.05% and 0.92% in 2023, the average contribution of 1.13% is still categorized as **"Very Insufficient."**
- **Port Service Retribution**

  The scope of this type of retribution consists of ship services and goods services. The contribution level of port service retribution in Tojo Una-Una Regency in the period 2020-2023 is shown in the table below:

  Retribution on port services shows a better increase in contribution, but is still relatively low. In 2020, the contribution of 1.34% increased to 2.89% in 2021 and 4.97% in 2022. In 2023, the contribution decreased to 3.45%. The average contribution of 3.16% is still categorized as **"Very Poor."**

- **Water Crossing Retribution**
  Water crossing levy (excluding those managed by BUMD or private parties) refers to the service of crossing people or goods by water owned or managed by the local government. The purpose is to provide services in order to facilitate transportation. The contribution level of water crossing levy revenue in Tojo Una-Una Regency in the period of 2020-2022 is shown in the table below:
  The contribution of water crossing retribution to total local retribution is also very low during the period 2020-2022. In 2020, the contribution of 0.84% increased to 0.92% in 2021, but decreased to 0.75% in 2022. The average contribution of 0.84% is categorized as "Very Insufficient."

4. **Analysis of the Effectiveness and Efficiency Level of each Business Service Retribution**
   In analyzing the effectiveness level of business service fees in Tojo Una-Una Regency during the period 2020-2023, it can be seen that the effectiveness varies among types of fees.

- **Terminal Retribution**
  The effectiveness of terminal retribution reflects the level of success in collecting expected revenue from the use of terminal facilities. The level of effectiveness of terminal retribution in Tojo Una-Una Regency in the period 2020-2022 is shown that in 2020, terminal retribution reached an effectiveness level of 68.42%, categorized as "Less Effective." In the following year, 2021, the effectiveness dropped dramatically to 29.05%, categorized as **"Ineffective."** However, in 2022, there was a significant increase in effectiveness, reaching 135.29%, categorized as "Highly Effective." The average effectiveness over these three years is 77.59%, which remains in the "Less Effective" category. These fluctuations indicate challenges in the consistency of terminal retribution collection.
- **Retribution for Use of Regional Wealth**
  The effectiveness of retribution on the use of regional assets in Tojo Una-Una Regency in the period of 2023 is shown in 2023, the retribution for use of regional assets reached an effectiveness of 100.34%, which is categorized as "Highly Effective." This shows that the revenue target for this levy was achieved very well.
- **Special Parking Lot Retribution**
  The effectiveness of parking lot retribution reflects the success in collecting expected revenue from a location designated by the local government as a special parking lot. The effectiveness of retribution for the use of regional assets in Tojo Una Regency during the period 2020-2023 is being evaluated. In 2020, its effectiveness reached 84.17%, which is categorised as "Moderately Effective." However, in 2021, the effectiveness decreased to 54.94%, categorized as "Ineffective." In 2022 and 2023, effectiveness increased again to 101.17% and 97.74% respectively, categorized as "Highly Effective" and "Effective." The average effectiveness over the four years is 84.51%, which is categorized as "Moderately Effective." This improvement reflects better management of parking lot retribution.
- **Port Service Retribution**
  The success rate of port services, including other facilities within the port environment provided, owned, or managed by the local government, reflects the level of success in generating revenue. From 2020 to 2023, port service retribution in Tojo Una-Una Regency was successful. Port service retribution has consistently been classified as "Highly Effective" for four consecutive years, reaching its highest effectiveness in 2021 at 333.23%. The average effectiveness during this period stands at 198.81%. This consistency demonstrates effective management in collecting retribution in the port sector.
- **Water Crossing Retribution**
  The effectiveness of the water crossing levy indicates the success in collecting the expected revenue from the service of crossing people or goods using vehicles in water, which is provided, owned, and/or managed by the local government. The effectiveness of water crossing fees in Tojo Una-Una Regency during 2020-2022 was notably high. In 2020, effectiveness reached 93.12% ("Effective"), increased to 118.28% in 2021 ("Highly Effective"), and rose to 155.78% in 2022 ("Highly Effective"). The average effectiveness across the three years is 122.39%, categorised as "Highly Effective'.

5. **Efficiency Level Analysis**

The efficiency of business service retribution is assessed by comparing the collection cost with revenue realization. Collection cost is measured for retribution that achieves effectiveness of more than 100% as follows:

- **Terminal Retribution**
  The efficiency of terminal retribution in Tojo Una-Una Regency reflects the local government's ability to manage revenue from terminal facilities effectively by minimising financing expenditures. The efficiency level of terminal retribution in Tojo Una-Una Regency during 2020-2022 shows that in 2020, the collection cost reached 153.85% of revenue realised, categorised as "Inefficient." Efficiency continued to decline in 2021 and 2022, with 237.43% and 347.83% respectively. The average efficiency over the three years was 246.37%, indicating that the collection costs were much higher than the revenue earned.
- **Retribution for Use of Regional Wealth**
  The efficiency of retribution for the use of local assets reflects the local government's ability to manage revenue from utilising local assets and facilities effectively by minimising financing expenditures. The level of efficiency of retribution for the use of regional assets in Tojo Una-Ulu Regency during 2023 shows that the efficiency of retribution on regional assets is very poor, with collection costs reaching 1,084.40% of revenue realised, categorised as "Inefficient." This indicates that the collection cost significantly exceeds the revenue, highlighting the need for improvements in managing collection costs.
- **Special Parking Lot Retribution**
  The efficiency of the parking levy reflects the local government's ability to manage revenue from the use of parking facilities provided, owned, and/or managed by the region effectively by minimizing financing expenditures. The efficiency level of the parking levy in Tojo Una-Una Regency in the period 2020-2023 is shown in the table below:
  The special parking lot retribution shows good efficiency. In 2020, the collection cost was 83.55% of the revenue realization, categorized as "Moderately Efficient." From 2021 to 2023, no collection fees were reported, showing an efficiency of 0.00% categorized as "Highly Efficient." The average efficiency over the four years was 20.89%, indicating efficient management.
- **Retribution for Port Services**
  The efficiency of port service fees indicates the local government's ability to manage revenue from port facilities and services effectively by reducing financing costs. The level of efficiency of port service fees in Tojo Una-Una Regency from 2020 to 2023 shows low efficiency with very high collection costs. In 2020, the collection cost was 319.89% of revenue earned, increasing to 480.68% in 2023. The average efficiency over the four years is 317.90%, which is classified as "Inefficient." This demonstrates that the collection costs are very high relative to the revenue generated.
- **Water Crossing Retribution**
  The efficiency of port service retribution reflects the local government's ability to manage revenue from ferry services effectively by minimizing financing expenditures. The lower the percentage of collection cost to total revenue, the more efficient the management of the levy. The level of efficiency of water crossing fees in Tojo Una-Una Regency in the period 2020-2022 is shown in the table below:
  The efficiency of port service retribution reflects the local government's ability to manage revenue from ferry services effectively by minimizing financing expenditures. The lower the percentage of collection cost to total revenue, the more efficient the management of the levy. As for the level of efficiency of water crossing fees in Tojo Una-Una Regency in the period 2020-2022, it is obtained that the level of efficiency of water crossing fees at the Transportation and Environment Office of Tojo Una-Una Regency during the period 2020-2022 shows consistently inefficient results. The average level reached 152.14%, falling

into the **"Inefficient"** category**.** The breakdown by year shows an efficiency level of 175.80% in 2020, 144.69% in 2021, and 135.94% in 2022. Although there is a downward trend in efficiency percentage from year to year, the figure is still far away and remains in The "Inefficient" category. This illustrates that collection costs consistently exceed revenue realization. In 2020, the collection costs of Rp. 39,600,000 were incurred for the revenue realization of Rp. 22,526,000. 2021 showed a slight increase in results with a collection fee of Rp. 41,400,000 and a realization of 28,612,000. In 2022 recorded a collection fee of Rp. 50,400,000 for a realization of Rp. 37,075,000.

6. Real Potential of each Business Service Retribution

- **Real Potential of Retribution for Provision of Special Parking Space outside the Road Body**

The local government provides special off-street parking services, and the public is charged a fee for this service. In Tojo Una-Una Regency, there are two main locations for special parking: Bank Sulteng Ampana and Ampana Modern Market. The survey shows that under normal conditions for one week at Bank Sulteng Ampana, a total of 404 vehicles were parked, while during the month of Ramadan, it increased to 1,227 vehicles. With a retribution rate of Rp. 2,000 for two wheels and Rp. 3,000 for a four-wheel vehicle, the potential revenue at Bank Sulteng Ampana for a year reaches Rp. 41,412,000.

In Ampana Modern Market, during one week of normal conditions, 711 vehicles were parked, while during the month of Ramadan, it reached 2,408 vehicles. The potential retribution revenue in Ampana Modern Market for a year is Rp. 77,004,000. Overall, from the two locations, the total potential of retribution is Rp. 118,416,000, but only Rp. 56,200,000 has been realized, showing a hidden potential of Rp. 62,216,000.

- **Real Potential of Port Service Retribution**

This retribution applies to port services at Labuan Port, including berthing and resting vessels. With a tariff of Rp. 75 per GT for berthing services and Rp. 30 per GT per hour for resting vessels, the total potential revenue for berthing services per year reaches Rp. 3,574,800 and resting vessels Rp. 22,878,720. However, the realization of berthing service revenue is only Rp. 1,081,450, and the ship is resting at Rp. 9,356,470. Thus, the total hidden potential of port service retribution is Rp. 16,015,600.

- **Real Potential of Retribution on Sales of Local Government Business Products**

This retribution is levied on the sale of products or services from local government-owned production units, such as the use of environmental laboratories. With 16 categories of service users, the total testing potential reached Rp. 642,720,000 in 2024. However, revenue realization in 2023 was only Rp. 25,085,000, indicating hidden potential of Rp. 617,635,000.

- **Real Potential of Retribution on the Utilization of Regional Assets**

This levy is imposed on the utilization of regional assets, such as warehouse rental. Of the three warehouses surveyed, the potential annual income reached Rp. 12,104,400, but the realization was only Rp. 1,000,000, indicating a hidden potential of Rp. 11,104,400.

- **Recapitulation of the Real Potential of Business Services Retribution**

Overall, the total potential field of business service retribution at the Transportation and Environment Agency of Tojo Una-Una Regency in 2024 is Rp. 799,693,920. However, revenue realization in 2023 was only Rp. 92,722,920, indicating a hidden potential of Rp. 706,971,000. Retribution on the sale of local government business products shows the largest hidden potential, at Rp. 617,635,000, illustrating the great opportunity for increased revenue in this sector. This data shows a significant gap between real potential and realized revenue, which requires an optimization strategy to increase local revenue in the future.

DISCUSSION

Based on the theoretical framework, empirical data, and analysis of research results, the following discussion can be explained about the analysis of growth rate, contribution, effectiveness, and efficiency, as well as the real potential of each type of business service levy at the Department of Transportation and Environment in Tojo Una-Una Regency.

1. Analysis of Growth Rate, Contribution, Effectiveness, Efficiency, and Real Potential of Terminal User Fee

Terminal retribution in Tojo Una-Una Regency consists of 2 (two) types of services, namely rural transportation retribution and AKDP medium bus retribution. The growth rate of terminal retribution in Tojo Una-Una Regency over the last 3 (three) years has declined significantly each year, with an average growth rate of -33.48%, categorized as "Unsuccessful". This is due to the impact of the Covid-19 pandemic, but there are also weaknesses in the terminal management system. The main factors causing this decline include reduced economic activity, fewer passengers and vehicles in operation, and problems with the management and collection of retribution. The prohibition of retribution collection based on the BPK-RI audit results in May 2022 adds to the complexity of this condition. The absence of services provided by the relevant agency is the basis for the ban. The current terminal is a grant from the Poso District with a limited area.

The average contribution of terminal retribution to total local retribution is 0.17% which is categorized as "Very Insufficient". This data provides a very small contribution to local levy revenue, indicating that this facility does not play a meaningful role in the revenue of Tojo Una-Una Regency. The effectiveness of retribution collection, at only 77.59% and in the "Less Effective" category, illustrates the gap between the target set and realized revenue. This can occur due to unrealistic target-setting and obstacles to retribution collection. Furthermore, the terminal retribution efficiency of 246.37%, which is classified as "Inefficient", indicates a significant imbalance between operational costs and revenue. The cost of managing and collecting retribution far exceeds the revenue earned, suggesting that terminal operations are actually detrimental to local finances. The operational expenses used to support the implementation of this type of service, namely, the cost of honorarium for terminal officers.

The absence of real potential for terminal retribution in Tojo Una-Una Regency is due to changes in the legal basis at both national and regional levels. Law Number 1 Year 2022 on Financial Relations between the Central Government and Local Governments no longer lists terminal retribution as one of the types of retribution that local governments can collect. As a consequence, at the regional level, Regional Regulation No. 9 of 2023 on Regional Taxes and Levies also does not include terminal retribution as a type of retribution that can be collected. This is because the regional regulation refers to the national law as its primary reference. Given the absence of terminal levies in the referenced national regulation, the local government of Tojo Una-Una District lacks a legal basis to include them in its local regulation.

2. Analysis of Growth Rate, Contribution, Effectiveness, Efficiency, and Real Potential of Retribution on Use of Regional Wealth

Retribution for the use of regional assets in Tojo Una-Una Regency consists of retribution for the use of laboratories. The environmental laboratory of Tojo Una-Una Regency is an accredited laboratory for ecological testing. Environmental parameter tests are conducted to ensure that businesses or activities with the potential to affect environmental quality have fulfilled their obligations under ecological management. The function of this laboratory is to provide environmental quality data for AMDAL, UKL/UPL, environmental management statement letters, and the like, as well as for development planning needs such as KLHS and RPPLH.

The realization of retribution for the use of regional assets will only begin in 2023, along with the merger of the regional apparatus between the Transportation Agency and the Housing, Settlement Areas, and Environment Agency. Therefore, its growth rate cannot yet be analyzed, as the Transportation and Environment Offices only began collecting it that year.

Analysis of the contribution of retribution on the use of regional assets to total regional retribution shows unsatisfactory results. With a contribution percentage of 0.41%, this retribution is categorized as "Very Insufficient" in terms of its contribution to overall local retribution revenue, indicating that its potential has not been optimally utilized. In terms of effectiveness, retribution for the use of regional assets showed positive results. The effectiveness level reached 100.34%, indicating that revenue collected exceeded the target by 0.34%. The collection of this levy is categorized as "Highly Effective". However, the efficiency aspect of this levy collection shows significant problems. With the efficiency percentage reaching 1,084.40%, this levy collection is categorized as "Inefficient". This figure illustrates a substantial imbalance between the costs incurred for the collection process and the amount of retribution collected.

Costs associated with the retribution collection include honorarium for laboratory staff, electricity bills for the UPTD environmental laboratory, chemicals, maintenance costs for laboratory equipment (calibration), and fuel expenditures for laboratory operational vehicles. In 2024, in accordance with Regional Regulation No. 9 of 2023 on Regional Taxes and Levies, this type of service changed its nomenclature to retribution on the sale of local government business products. The real potential of this retribution is based on the number of service users, the testing schedule, and testing needs. In one year, testing is conducted 2 (two) times. Service users consist of various types of businesses and (Mahmudi, 2010) Facilities. Based on the results of data processing, the field potential of this retribution service is very large, reaching Rp. 642,720,000. When compared to the revenue realization in 2023 of Rp. 25,085,000, the hidden potential obtained is very significant, amounting to Rp. 617,635,000. This shows there is a significant opportunity to increase revenue from environmental laboratories in the future.

To explore this potential, several steps that can be taken include intensive promotion both inside and outside the region, compiling and distributing the environmental laboratory profile book of Tojo Una-Una Regency, improving the quality of laboratory services and accreditation, conducting socialization about the importance of environmental testing, establishing cooperation with related agencies, optimizing the use of information technology, and increasing the competence and professionalism of laboratory staff. By implementing these measures, it is expected to increase the contribution of retribution for laboratory use to local revenue and improve the efficiency of retribution collection in the future.

3. Analysis of Growth Rate, Contribution, Effectiveness, Efficiency, and Real Potential of Special Parking Lot Retribution

Retribution for special parking spaces in Tojo Una-Una Regency during the period 2020 - 2023 showed an average growth of 18.62%, categorized as "Unsuccessful". Although there was an increase in some years, it still did not reach the expected level. The average contribution percentage is 1.13%, categorized as "Very Insufficient". This data shows that parking lot retribution makes a very small contribution to total local retribution revenue in Tojo Una-Una Regency.

In terms of effectiveness, the average revenue of special parking lot retribution of 84.51% is categorized as "Quite Effective". Although effectiveness was low in 2021, it increased significantly in the following years, especially in 2022, when it reached more than 100%. Meanwhile, in terms of efficiency, it reached 20.89%, categorized as "Highly Efficient". Overall, this shows that the Transportation and Environment Agency managed the retribution well.

The management of operational costs of parking lot retribution in Tojo Una-Una District shows a dynamic pattern over the past few years. In 2020, expenditures were recorded to support the implementation of this service, including the payment of a parking honorarium. Attendants and procurement of parking vests.

However, there was a significant change in cost management during the 2021-2023 period, with operational costs recorded at zero or Rp. 0,-. This indicates the efficiency of parking retribution management. Instead, the agency implements a daily target system for each parking attendant. This mechanism aims to optimize revenue without burdening the operational budget. In 2024, along with the enactment of Local Regulation No. 9 of 2023 on Regional Taxes and Levies, the nomenclature of this service type changed to Retribution for the provision of special off-street parking spaces. The potential retribution for the provision of special off-street parking lots in Tojo Una-Una Regency is concentrated in 2 (two) main locations, namely Bank Sulteng Ampana and Ampana Modern Market. Analysis of the field potential shows a significant figure, reaching Rp. 118,416,000. However, the realization of income in 2023 was only Rp. 56,200,000, resulting in a hidden potential of Rp. 62,216,000. This shows that there is a great opportunity to increase parking fee revenue in Tojo Una-Una Regency.

Efforts to explore the potential of parking lot retribution can be done through several steps, including: optimizing existing parking locations through evaluation and rearrangement to maximize capacity and efficiency, identifying the development of new places that have the potential as special parking lots, and improving the management system by applying modern technology such as electronic ticketing. The next step is to increase supervision of parking attendants to minimize leakage. The success in optimizing this retribution will not only have an impact on increasing local revenue, but also on increasing public satisfaction with public services (Mahsun, 2016).

4. Analysis of Growth Rate, Contribution, Effectiveness, Efficiency, and Real Potential of Port Service Retribution

Port Service Retribution in Tojo Una-Una Regency, consisting of ship services (berthing and resting services), showed a positive performance during the period 2020-2023. With an average growth of 103.67%, the performance of this retribution is categorized as "Very Successful". Despite a decline in 2023, the overall growth rate still shows a good trend. However, in terms of contribution to total regional revenue, the achievement of this retribution is still relatively low. The average percentage contribution of port service retribution is only 3.16% which is categorized as "Very Insufficient". This figure indicates that despite its high growth, its contribution to total regional revenue is still relatively small.

In terms of effectiveness, the performance of port service retribution shows very satisfactory results. The level of revenue effectiveness reached 198.81%, which is categorized as "Highly Effective". This achievement illustrates that the collection of retribution has run very well and consistently exceeds the target set each year. Meanwhile, in terms of efficiency, an average efficiency of 86.41% was obtained, which is categorized as "Quite Efficient". This shows that the management of operational costs of this retribution has been carried out quite well. Port retribution management in Tojo Una-Una Regency is under the responsibility of UPTD Pengelola Prasarana Perhubungan. 2 Two main ports are managed: Labuan People's Port and Uebone Ferry Port. In accordance with Regional Regulation No. 9 of 2023 on Regional Taxes and Levies, the types of services included in the port service retribution change to include ship services (berthing services), passenger services, vehicle services, and other port services (resting ships). The operational costs used in supporting the implementation of this service consist of port management honorarium.

Analysis of potential income shows that the Labuan People's Port has prospects compared to the Uebone Crossing Port. This is based on the results of processed data, obtained from 2 (two) types of services, namely berthing services of Rp. 3,574,800 and the resting ships of Rp. 22,878,720 with a total potential field reaching Rp. 26,453,520. However, the realization of revenue in 2023 only reached Rp. 10,437,020, consisting of Rp. 1,081,450 for berthing

Services and Rp. 9,356,470 for resting vessels.

This shows that there is a hidden potential of Rp. 16,015,600, which has not been maximally utilized by the Labuan People's Port. To explore this potential is to re-evaluate the retribution tariff structure based on ship size. This evaluation aims to create tariff differentiation between central and regional ports. Uebone Ferry Crossing Port is an asset of the Central Ministry with PT Angkutan Sungai, Danau, and Penyeberangan Indonesi Ferry (ASDP) as its primary service user. In contrast, Labuan People's Port is an asset of the local government of Tojo Una-Una Regency, with the community of passenger and goods ship owners as the main service users. This tariff differentiation is expected to optimize revenue in accordance with the characteristics and potential of each port.

5. Analysis of Growth Rate, Contribution, Effectiveness, Efficiency, and Real Potential of Water Crossing Levies

Water crossing levies in Tojo Una-Una Regency, consisting of people crossing levies, showed less than optimal performance during the period 2020-2022. With an average growth of 28.30%, the performance of this levy is categorized as "Unsuccessful". This figure illustrates that revenue realization is still below the target set by the Transportation and Environment Agency. In terms of contribution to total regional retribution, the performance of water crossing retribution shows unsatisfactory results (Rindu Datu K, 2012). During the period 2020-2022, the average percentage contribution of this levy only reached 0.84%, which is categorized as "Very Insufficient". This data illustrates that water crossing levies make a very minimal contribution to total local levy revenue in Tojo Una-Una Regency.

Nevertheless, in terms of effectiveness, this retribution shows a very positive performance. The average effectiveness of this retribution reached 122.39% which is categorized as "Highly Effective" ((Bawuna et al., 2016). This achievement illustrates that the management of the water crossing levy is running well, even exceeding the target set each year. However, from the efficiency aspect, the performance of this retribution shows unsatisfactory results. With an average efficiency of 152.14%, this retribution falls into the "Inefficient" category. This figure illustrates the imbalance between the costs incurred for the collection process and the amount of retribution collected. Costs incurred to support the implementation of this type of service consist of the port manager’s honorarium.

In 2023, it was recorded that the revenue of this retribution was nil or Rp. 0,-. This is due to the OPD's misunderstanding in understanding the retribution obligations, which should be included in the category of port service retribution. The scope of this water crossing retribution actually covers crossing services across villages in one sub-district. The development of this policy shows that the real potential for this type of retribution no longer exists. Through Regional Regulation No. 9 of 2023, this type of retribution is no longer listed as one of the sources of retribution revenue.

CONCLUSIONS

Based on the analysis of the potential revenue of business service fees at the Department of Transportation and Environment of Tojo Una-Una Regency, the following conclusions are drawn:

1. Between 2020 and 2023, business service charges in the transportation sector exhibited mixed performance. In terms of growth, terminal retribution, parking lot retribution, and water crossing retribution are classified as "Unsuccessful". Meanwhile, port service levies are rated as "Highly Successful". However, the overall contribution of these user charges to local revenue remains very low. All types of retribution, including terminal retribution, retribution for the use of regional assets, special parking lot retribution, port service retribution, and water crossing retribution, are deemed "Very Insufficient" in terms of their contribution.

2. In terms of effectiveness and efficiency, the performance of retribution also varies. The level of revenue effectiveness shows that terminal retribution is "Less Effective", parking lot retribution is "Quite Effective", while retribution on the use of regional assets, port service retribution, and water crossing retribution reach the "Highly Effective" category. In terms of efficiency, terminal retribution, retribution on the use of regional assets, retribution on water crossings are classified as "Inefficient", retribution on special parking lots as "Highly Efficient", and retribution on port services as "Moderately Efficient".
3. Retribution for the use of environmental laboratories shows the greatest potential, followed by retribution for parking lots and retribution for port services. These three types of retribution have significant opportunities to increase local revenues. In contrast, terminal levies and water crossing levies have no real potential due to changes in regulations.

SUGGESTION

Based on the conclusions that have been described, the researcher suggests the following:

1. The Head of UPTD Environmental Laboratory needs to take strategic steps such as conducting intensive promotions within and outside the region, compiling and distributing environmental laboratory profile books of Tojo Una-Una Regency, improving service quality and laboratory accreditation, and conducting socialization about the importance of the environment. In addition, it is necessary to establish cooperation with related agencies, optimize the use of information technology, and improve the competence and professionalism of laboratory staff. With these steps, it is expected to increase the contribution of retribution for laboratory use to PAD and improve the efficiency of retribution in the future.
2. The Transportation and Environment Agency, in exploring the potential of special parking lot retribution, needs to evaluate and rearrange existing parking locations to maximize capacity and efficiency. In addition, it is necessary to identify new locations with potential as special parking lots and improve the management system by applying modern technology such as electronic ticketing. Further efforts include increased supervision of parking attendants to minimize leakage.
3. The Head of the Transportation Infrastructure Management UPTD needs to evaluate the retribution tariff structure by considering differentiation based on ship size at Uebone Ferry Port and Labuan People's Port. This aims to optimize retribution revenue in accordance with the characteristics and potential of each port, taking advantage of the difference in asset status between ports managed by the central and regional governments.

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