

Potential loss of business services levy receipts in the Marine and Fisheries Office of East Nusa Tenggara Province

Agus Ndolu Min Balukh^{1*}, Nursalam Nursalam², Laurensius P. Sayrani³

Administrative Science, University of Nusa Cendana, Kupang, Indonesia^{1,2,3}

agusbalukh82@gmail.com¹, nursalamjeppu@yahoo.com², laurensiussayrani@staf.undana.ac.id³



Article History

Received on 20 April 2021

1st Revision on 5 May 2021

2nd Revision on 29 June 2021

3rd Revision on 15 December 2021

4th Revision on 11 May 2022

5th Revision on 15 July 2022

Accepted on 16 July 2022

Abstract

Purpose: The purpose of this research was to identify the potential loss of business service levies received by the Department of Maritime Affairs and Fisheries, East Nusa Tenggara Province.

Research Methodology: This study used a qualitative approach and power analysis using spiral data analysis techniques. The informants consisted of 33 people. Data collection was carried out by qualitative observation, qualitative interviews, qualitative document tracing, and qualitative audio-visual material.

Results: There was a potential loss from receiving business service levies at the Department of Maritime Affairs and Fisheries, East Nusa Tenggara Province.

Limitations: This research focused on identifying the potential loss of business service levy at the Department of Maritime Affairs and Fisheries, East Nusa Tenggara Province.

Contribution: This research can be a scientific source and can be the basis for the Department of Maritime Affairs and Fisheries of East Nusa Tenggara Province in overcoming the potential lost problem. Furthermore, this research can be scientific information for public administration students.

Keywords: Levy, Marine, Fisheries, Potential Lost

How to cite: Balukh, A. N. M., Nursalam, M., & Sayrani, L. P. (2021). Potential loss of business services levy receipts in the Marine and Fisheries Office of East Nusa Tenggara Province. *Journal of Sustainable Tourism and Entrepreneurship*, 3(1), 37-52.

1. Introduction

In regional economic empowerment as well as facing regional autonomy and finances by the mandate of Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments, it is necessary to analyze potential loss in an integrated regional development strategy. It is a requirement to build competitive advantages in regions area facing competition with other regions and international competitors. To maximize regional revenue sources, one of the important steps that need the attention of the Regional Government is an analysis of the right potential loss so that the Regional Government must understand the way to optimize the assets that are the main support for PAD, as the results it can increase PAD. [Triadi et al. \(2020\)](#) state that the potential loss of state revenue from taxes becomes a dilemma for tax authorities because this policy can reduce the tax revenue.

As one of the autonomous regions in Indonesia, the East Nusa Tenggara (NTT) province integrally implements the potential losses concept in the regional development strategy to maximize the regional revenue sources. NTT Province was formed and recognized as an autonomous region based on Law Number 64 of 1958 concerning the formation of the NTT Province. Previously, NTT Province was still included in the Lesser Sunda province along with the provinces of Bali and West Nusa Tenggara (NTB). The maritime and fisheries sector is one of the sectors that have a huge role in increasing local revenue (PAD) to support development financing in the Province of NTT.

According to kkp.go.id, the potential for capturing fisheries in the province of East Nusa Tenggara is quite large but still has low management. There are only about 40% of the sustainable potential that is 388.7 tons per year with the main catch is the pelagic fish, such as Tuna, skipjack, *selar*, mackerel, and demersal fish, namely in the form of grouper, snapper, lobster, squid, shellfish, etc. The potential that supports the fisheries sector is 11 species of mangrove forests with an area of ± 51,854.83 hectares, and 17 families of coral reefs consisting of ± 160 species. According to the Maritime and Fisheries SmartBook, KKP, 2018, the number of fishery households/fishing companies in NTT Province in 2016 was 24,981 units, while the number of aquaculture households included 30,130 units of seawater cultivation, 2,160 units of aquaculture, Aquaculture ponds 4,738 units. The number of fishermen in the sea of NTT Province in 2016 in categories according to the Marine and Fisheries SmartBook, Marine and Fisheries Ministry, 2018, namely the full fishermen category (24,887 people), main part-time fishermen (37,696 people), additional side fishermen (13,267 people).

East Nusa Tenggara has a huge potential for fisheries and marine sectors. These sectors should be able to make a large contribution to local revenue, but the reality is the opposite. Based on the results of the NTT Province PAD Optimization study by the NTT Province Regional Research and Development Agency in 2018, the results of the assessment of the tax component are excellent but the fees for regional income are worst than the results of other separated wealth management are worst. Legal PAD is also considered insufficient. It can be illustrated in the table below:

Table 1. Target and Realization of Regional Levy Revenues in NTT Province 2013-2017

Year	Target (Rp)	Realization (Rp)	Percentage (%)
2013	11.609.614,000	8.589.942,871	73,990
2014	26.410.373,000	18.447.549,341	69,850
2015	38.278.885,000	32.888.198,526	85,917
2016	45.769.704,000	40.418.137,792	88,308
2017	25.210.577,000	24.266.495,631	96,255

Source: NTT Province Regional Research and Development Agency, 2018

In the table above, the realization of the NTT Province local revenue for the period 2013-2017 shows that the percentage of realization is 73.990%, 69.850%, 85.917%, 88.308%, and 96.255% respectively. There was a decrease in the percentage of realization that occurred in 201-2014, namely 4.1403%, then for 2015-2017, this percentage increased again, even though the realization in 2017 had decreased.

The data compared with the realization of regional revenue from the marine and fisheries sector from 2003 to 2017 shows that the percentage tends to decline. The contribution data of the NTT Province DKP Revenue Realization to the NTT Provincial Levy Revenue can be seen in the table below:

Table 2. Contribution of NTT Provincial DKP Revenue Contribution to NTT Provincial Levy Revenue for 2013-2017

Year	NTT Provincial Levy Target (Rp)	Realization of Regional Levy for the Office of Maritime Affairs and Fisheries of East Nusa Tenggara (Rp)	Percentage (%)
2013	11.609.614,000	1.055.183.436	9,089
2014	26.410.373,000	1.170.288.679	4,431
2015	38.278.885,000	1.803.028.169	4,710
2016	45.769.704,000	1.616.132.402	3,531
2017	25.210.577,000	1.489.571.356	5,909

Source: Data Processed by Researchers, 2019

The table above shows the contribution of the Regional Levies of the NTT Province Marine and Fisheries Service to the target the NTT Province regional levies in 2013, respectively, amounting to 9,089%, in 2014 it was 4,431%, 2015 was 4,710%, 2016 was 3,531% and 2017 was 5,909%. The data above shows the inability of the NTT Provincial Government to manage its fishery and marine potential and resources. It is in line with [Mahmudi \(2010\)](#) that public sector organizations are often described as unproductive, inefficient, always at a loss, low in quality, poor in innovation and creativity, as well as various other criticisms. Therefore, the NTT Provincial Government must be clever and skilled in managing regional user charges that is required to improve the regional levy management system to minimize potential lost PAD in terms of fishery and marine potential and resources by referring to applicable regulations and laws.

The NTT Provincial Marine and Fisheries Service is an agency with the authority to manage business service fees for fisheries resources. This agency must always improve the implementation of optimal management to increase regional revenues. The management of this business services Levy s is regulated in the NTT Province Regional Regulation (PERDA) Number 09 of 2011 concerning business service fees and their changes which in the results of initial observations of researchers on financial report data of the Office of Marine Affairs and Fisheries of East Nusa Tenggara Province for a period of 7 (seven) years most recently (2013 to 2019), data on the number of targets and realization of business service levies are obtained in the table below:

Table 3. Receipts of business Service Levies at the NTT Provincial Marine and Fisheries Service 2013-2019

Fiscal year	Local Levy Target	Realization of Regional Levies	Percentage (%)
2013	1.000.000.000	1.055.183.436	105,52
2014	2.000.000.000	1.170.258.679	58,51
2015	3.721.000.000	1.803.028.169	48.46
2016	3.721.000.000	1.616.132.402	43,43
2017	1.350.125.000	1.489.571.356	110,33
2018	1.125.125.000	1.302.191.600	115,74
2019	1.181.381.250	2.420.437.799	204.88

Source: Secondary data processed, 2019

The data in the table above shows that the target set tends to decrease, but the percentage always increases. It can be stated that the business service levy target from 2013 to 2019 cannot be achieved as illustrated in the graph below

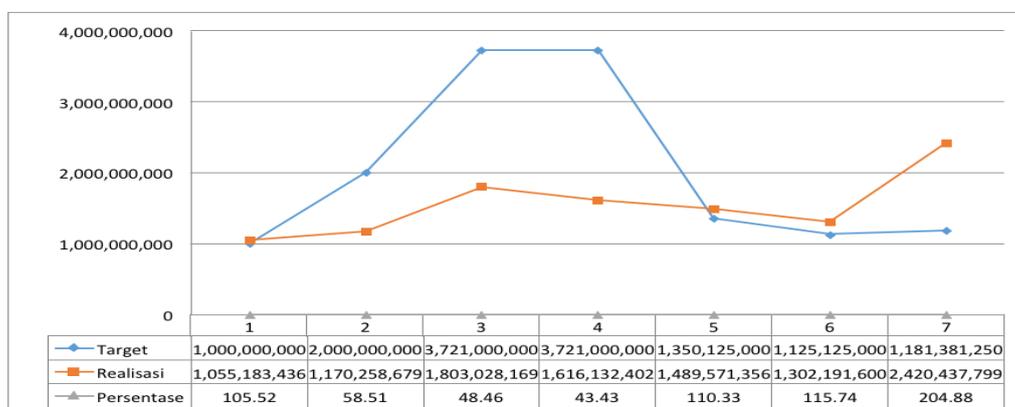


Figure 1. Achievements of business service Levy targets at the NTT Provincial Marine and Fisheries Office in 2013-2019

Source: Data processed by researchers, 2019

From the graph above, it is known that the regional Levy for 2014-2016 is the lowest year in the percentage of achievement of the regional levy target is below 60%. In 2013, 2017, and 2018, the level of achievement of the regional Levy target was above 100%, while in 2019 it was the highest r in achieving the target of regional Levy, namely 204.88%. However, if we look at the determination of the regional Levy target from 2013 to 2019, the determination of this figure seems to decline. It shows that the efforts to explore the potential for original regional revenue so far show that the regions still have many limitations in optimizing Regional Original Revenue.

Because of this reason, we need a step to collect PAD effectively and efficiently. Article 79 of Law Number 23 of 2014 states that the sources of regional income can be in the form of local revenue, balance funds, regional loans, and other legal income. The original regional income (PAD) includes the results of local taxes, levies, the results of regional companies, and the management of separated regional assets, as well as other legal regional income. Regional original revenue (PAD) is used to finance the implementation of regional autonomy; as a result, local revenue (PAD) is always strived to increase along with the improvement of community services; however, the success of levy management to increase PAD will only be realized if government organizations and personnel are in charge. The government considers the organization's potential lost well. The growth of harsh criticism directed at public sector organizations has sparked a drive to enhance public sector performance through performance mechanisms focused on monitoring economy, efficiency, and effectiveness ([Mahmudi, 2010](#)).

Bowman and Hampton in [Koirudin \(2005\)](#) state that no government from a country with an enormous area can determine policies effectively or can efficiently implement policies and programs through a centralized system. Thus, the urgency of devolving central authority in both political and administrative contexts to organizations or units outside the central government is very important in driving the dynamics of a government.

As stated by the Minister of Finance of the Republic of Indonesia, Sri Mulyani Indrawati ([Nugraha, 2019](#)), on average, the national dependence on regional income and expenditure budget (APBD) payments to Regions and Village Funds (TKDD) is 80.1 percent. Meanwhile, Regional Original Income (PAD) contributes just about 12.87 percent. Implicitly, local governments have been unable to optimize, and even tend to be inactive in managing their territories' potential earnings.

The opinion above is further strengthened by [Harefa, et al., \(2017\)](#) that stated that many regions still depend on the central government. It is related to the problem of regional ability to explore and lack of potential as a source of revenue. According to this opinion, the implementation shows that in almost all regions the percentage of PAD is relatively smaller, around 25% of the total regional government. This also happens as a result of receiving Levy to increase PAD in NTT Province, where the conditions that occur in the Provincial Government of East Nusa Tenggara show a positive increase in PAD from year to year, as shown in the table below, but in reality, PAD revenue has never reached the established target. This will be demonstrated in the table below:

Table 4. Target and Realization of PAD of East Nusa Tenggara Province 2013-2017

No.	Year	Target	Realization	Percentage
		(Rp)	(Rp)	(%)
1	2013	476.687.746,171	523.201.203,067	109,75
2	2014	734.805.391,648	763.300.806,702	103,87
3	2015	872.546.745,800	882.315.240,378	101,11
4	2016	1.003.412,656,000	995.186.120,952	99,18
5	2017	1.016.023,429,000	1.047.491.567,027	103,09

Source: NTT Province Regional Research and Development Agency, 2018

Because the target has not been set precisely, there is a possibility of revenue lost from marine and fisheries business service levies, so the Levy income for NTT Province has not been optimal with the

potential for marine and fisheries that is enormous even based on data from the Central Statistics Agency (2020) places NTT in rank 3 of the 10 poorest provinces in Indonesia. Based on the background, the authors believe that an in-depth study and analysis are needed regarding the potential loss in receiving business service levies at the Department of Marine and Fisheries, East Nusa Tenggara Province.

2. Literature review

Regional autonomy and decentralization

Others see autonomy as a type of independence to solve internal problems without outside intrusion. In other terms, when combined with the term region, regional autonomy denotes self-government (Jati, 2012). The shape of the state system chosen has a significant impact on the execution of the regional autonomy policy. Apart from the state government system, another critical aspect to discuss in discussing the essential meaning of the notion of regional autonomy towards self-government is that regional autonomy towards self-government cannot be interpreted as absolute independence or full freedom (absolute onafhankelijkheid) in exercising autonomy rights and functions according to their own will without considering the national interest as a whole, the pups can cause the destruction of the nation ([Marbun, 2007](#)).

Decentralization in Article 1 point 7 of Law no. 32 of 2004 explained the delegation of governmental authority by the government to autonomous regions to regulate and manage government affairs in the NKRI system. [Siragih \(2003\)](#) states that there are differences in decentralization and regional autonomy. Because in decentralization there must be a distribution of authority or power from a higher level of government to a lower government, whereas regional autonomy means the freedom to carry out or implement something by a political unit or part of the territory of political society or the state. With decentralization, part or all of the central authority will be reduced because it is handed over to the regions, while the regions that receive the handover are autonomous, that is, they can decide their way based on their initiative freely. ([Kaho, 1987](#)) states that Indonesia's approach to regulating central-regional interactions tends to lead to political decentralization. This means that the central government redistributes the authority that has become the regions' right to autonomy. This Anglo-Saxon paradigm arose as a result of the context of demographic and territorial diversity, which made it impossible for the center to have complete authority over the regions, necessitating the formation of other political centers other than the central government.

According to [Mardiasmo \(2006\)](#) In the context of fiscal decentralization, giving regional autonomy has ramifications for the transfer and transfer of financing, facilities, and infrastructure, as well as human resources. The antithesis of centralization, which can be understood as an adjective referring to a government authority, is decentralization. According to [Rahayu \(2010\)](#), there are several concepts of decentralization, namely:

1. Administrative decentralization.
2. Political decentralization.
3. Economic decentralization (economic or market decentralization).
4. Fiscal decentralization.

The independence of an area is the major demand that cannot be ignored in the current era of autonomy. Given the authority that the central government has granted regional governments in controlling their individual regional governments, resource readiness must also be addressed. The independence desired is for the region to be able to regulate and manage all types of revenue and funding without having to rely on the central government again, as was the case prior to regional autonomy ([Rante et al., 2017](#)).

Regional finance

According to [Halim \(2007\)](#), regional finance is any right or duty that can be valued in money, as well as any unit of money or items that can be utilized as regional assets as long as they are not owned/controlled by a higher state or region, as well as other parties in accordance with the

provisions/regulations in existence. According to Government Regulation Number 58 of 2005, all regional rights and duties in the context of implementing regional government can be valued in money, including all types of wealth relating to the region's rights and obligations.

Local own revenue through business service levy

Original Regional Revenue (PAD) is regional income from regional taxes, regional re-distribution, the results of separated regional wealth management, and other legitimate regional original income with the purpose to give graduation to the region in exploring funding for the implementation of autonomy regions as the embodiment of the principle of decentralization ([Badrudin, 2011](#)) while ([Siregar, 2017](#)) states that regional original revenue or hereinafter referred to as PAD is revenue obtained by regions from regional sources within their territory which is collected based on regional regulations or laws in force. According to [Carunia \(2017\)](#), local revenue (PAD) is revenue obtained from many sources within its territory, the higher the role of PAD in the regional financial structure, the higher the financial capacity of the region to carry out regional development activities.

In the Law of the Republic of Indonesia Number 28 of 2009 concerning regional taxes and levies, local revenues are regional financial sources excavated from the area concerned that consist of regional tax results, regional reimbursement, management of separated regional assets, and other original income legal area ([Complete Tax Law, 2011](#)). The source of original regional income is a source of regional financing discovered in the region in question ([Yuliati, 2000](#)).

In law number 28 of 2009 concerning regional Levy, it is stated that regional levy is the payment for services and the granting of certain permits specifically provided by local governments for the benefit of private persons or law. The local levies consist of general service fees, business service charges, and certain licensing fees. Regional levies are regional fees as payment for services or the granting of certain permits specifically provided or given by local governments for personal or corporate interests. An increase in local levies with good potential will increase local revenue; the fees received by the local government are used to refinance the development of the region concerned ([Carunia, 2017](#)).

The types of business service levies are existing and are used as the basis for levies at the East Nusa Tenggara Province Marine and Fisheries Service, namely Regional Regulation (PERDA) Number 9 of 2011 concerning Business Service Levies consisting of 4 (four) types of levies between people:

1. Levy for the Use of Regional Assets.
2. Levy for Sales of Regional Business Products.
3. Levy for Port Services.
4. Levy for Special Parking Areas.

Potential lost

Based on the results of the author's search, it is known that although there is a theory in the context of regional economic empowerment and towards regional autonomy and central and regional financial balance by the mandate the Law Number 33 of 2004 concerning Financial Balance between Central and Regional Government, it is necessary to analyze potential integrally lost in regional development strategy. It is a requirement to build competitive advantages in regions that are facing competition with other regions as well as with international competitors. To maximize regional revenue sources the important step that must be the attention of the Regional Government is to analyze the right potential loss, so the Regional Government must understand how to optimize assets that are the main support for PAD so that it can increase PAD. R. [Triadi et al. \(2020\)](#) stated that potential loss is a potential loss of state money from taxes and is a quandary for tax authorities because this strategy has the ability to lower tax revenue itself The precise estimate of potential lost tax revenue will be utilized as material in developing policies to raise state revenues, particularly tax revenues, and in establishing tax policies in the form of tax rate policies and tax base expansion policies. ([Sapardi, 2013](#)) while [Yacoub, Safari, & Lestari \(2018\)](#) define potential lost as the difference between the tax potential that might be received and the actual tax received.

3. Research methodology

This research was conducted from February to April 2020 at levy collection location carried out by the NTT Province Fisheries and Maritime Affairs Office. The determination of the location and time is expected to complete this research by obtaining objective and comprehensive results. This research used a descriptive research method with a qualitative approach. The informants of this study were determined purposively with a total of 33 people with the following details:

- a. Head of the NTT Provincial Marine and Fisheries Service
- b. Officials of the NTT Province Regional Secretary Law Bureau (Related to regional regulations/governor regulations)
- c. Secretary / Head of the Department of Maritime Affairs and Fisheries, East Nusa Tenggara Province
- d. Head of the Office of Maritime Affairs and Fisheries, East Nusa Tenggara Province
- e. Installation coordinator
- f. Collector Officer

The data collection stages referred to [Creswell \(2016\)](#) consist of qualitative observation, qualitative interview, tracing of qualitative documents, and qualitative audio and visual material.

4. Results and Discussions

Levy for the use of regional assets

Rent an official residence

As for the development of targets and receipts of regional business service fees from the types of official housing leases at 2 (two) locations combined. It can be seen in the following table.

Table 5. The Progress of NTT Province Marine and Fisheries Service House Rental Revenue Target

Year	Amount		Percentage (%)
	Target (Rp)	Realization (Rp)	
2013	14.525.000	14.400.000	99,14
2014	14.525.000	14.400.000	99,14
2015	14.525.000	13.500.000	92,94
2016	14.525.000	12.600.000	86,75
2017	12.625.000	10.875.000	86,14
2018	12.625.000	12.600.000	100
2019	12.625.000	13.200.000	105

Source: Secondary data processed by researchers, 2019

Based on the table above, the amount of targeted levy still had potentially lost because the rental price had not changed since 2013 and tended to decline. If the number of type 50 official houses is 12 units with a monthly rental price of Rp. 75,000 and 2 units of type 70 official houses with a monthly rental price of Rp. 150,000 so that in a year the NTT Provincial Marine and Fisheries Service will only receive f Rp. 14,000,000 while property prices tend to rise every year and it is not balanced by the increase of rental prices for official homes.

The inflation may have an impact on interest rates, fuel, and staples, which also increase house prices. Inflation may affect the basic building materials price each year because houses require maintenance, even official houses so that it may burden the regional financial capacity. Based on the data from the Wholesale Price Index (IHPB) of construction or building materials recorded by BPS (Central Statistics Agency) during the current month, the estimated monthly increase is 0.28% compared to the previous month so if it is multiplied within a year the total amount of Levy for official houses should be IDR 14,420,320 and it will be described in the table below:

Table 6. Potential Receipts for Rent Levies at the Marine Affairs and Fisheries Office in NTT Province

Current Service House Rental Prices	Inflation	X 1 Month	Type of Service House	Home Unit	Amount
75.000	0.28%	75.210	Type 50	12 Unit	10.830.240
150.000	0.28%	150.420	Type 70	2 unit	3.610.080
The Total Potential Levy Per Year Should be:					14.440.320

Source: Data processed by the author 2019

Based on the table above, from 2013 to 2016, the realization of the official housing lease levy amounted to Rp. 14,525,000 and the potential loss from the official housing Levy are not found because it exceeds the potential gain. The data from 2017 to 2019 showed the realization target had decreased to only Rp. 12,625,000 so if it is reduced to the potential, it should be Rp. 14,440,320, From 2017 to 2019, it is found that the potential loss of official housing leases was IDR 1,815,320 per year.

Gradual modernization counseling unit workshop rental

Statistical data (NTT in figures for 2018) shows that the number of fishing motorboats in Kupang City and Kupang Regency is 1,100 units and 1000 units often repair the boats because not all ships are damaged every month than 1000 of thane ships perform light / heavy services as many as 2 (two) times a year with a minor damage service fee of Rp. 7,500. It can be assumed that the business service fees that can be donated through the Rent of a Staged Modernization Extension Unit (UPMB) workshop for a year are Rp. 15,000,000. The illustration can be seen in the table as follows:

Table 7. Potential Receipts for UPMB Workshop Levy for the Office of Maritime Affairs and Fisheries in NTT Province

Sample Number of Motor Fishing Vessels in Kupang City and Kupang Regency	Average Number of Services per Year	Rates Per One-Time Service	Total Annual Service Fee
1000 Units	2 times	7.500	15.000.000
The Total Potential Levy Per Year Should be:			15.000.000

Source: Data processed by the author, 2019

Based on the table above, it is known that if the target Levy for the UPMB service shop at the NTT Province Marine and Fisheries Service per year was only Rp. 12,500,000 and if it is reduced by the real potential based on the results of observations and search of the author's documents, the potential loss for the UPMB workshop for the Office of Marine Affairs and NTT Province fishery was Rp. 2,500,000 per year.

Rent a laboratory

With the enactment of Law 23 of 2014 concerning Regional Government, there is an impact on several tasks that have been the authority of the provincial and district/city governments being withdrawn to the central government but at the same time, several tasks had been the authority of the central and district/city governments. given to the provincial government. One of the authorities of the provincial government that has been withdrawn back to the central government is the fishery products certification for both exported and transported products. It makes the loss of potential revenue for the laboratory rent.

Levy for sales of regional business production

Fish Landing (PPI) Oeba

The research data found that the largest revenue was contributed by the type of receipt of physical checks, SIPI, SIKPI, BPKP, management of ship documents, rental *lapak*, and land leases, but based on the observations found that there was a potentially lost phenomenon in the receipt of business service fees at PPI Oeba as described in the table below:

Table 8. Potential Receipts for Business Services Levies at PPI Oeba

No	Acceptance Type	Unit	Total Fare	Amount/year
1	Land lease	5400 Meter ²	5.000.000	60.000.000
2	Ship documents	47 Ships	100.000	56.400.000
3	Subscription entry pass	47 ships	10.000	5.640.000
4	Kiosk Rental	72 Stalls	5.000	4.320.000
5	Certificate of Origin of Fish (SKAI)	67 ships	25.000	20.100.000
6	Rent an open space	450 Meter ²	5.000	60.000
7	Physical check, SIPI, SIKPI, BPKP	47 Ships	100.000	56.400.000
8	Rent a stall	112 stalls	5.000	6.720.000
9.	Clean water	Per day	25.000	9.000.000
The Total Potential Levy Per Year Should be:				218.640.000

Source: Secondary data processed, 2019

Based on the table above, it is known that the annual levy calculation result should be Rp. 218,640,000 so that there has been a quite large potential loss in the receipt of business service fees at PPI Oeba managed by the NTT Province Marine and Fisheries Service since 2015 because in 2013 and 2014 the target of Levy is greater than the real potential found in the results of the author's analysis. It is illustrated in the table below:

Table 9. Potential Lost in Receipt of Business Service Levies at PPI Oeba Managed by the NTT Province Marine and Fisheries Service

Fiscal year	Reribusi target	Realization	Potential Should	Potential Lost/Year
2013	220.475.000	56.878.750	218.640.000	-
2014	220.475.000	84.764.557	218.640.000	-
2015	35.000.000	240.307.475	218.640.000	183.640.000
2016	35.000.000	119.378.000	218.640.000	183.640.000
2017	100.000.000	198.036.350	218.640.000	118.640.000
2018	100.000.000	432.698.750	218.640.000	118.640.000
2019	128.128.125	809.956.020	218.640.000	90.511.875

Source: Author's Processed Data

Based on the table above, the revenue from business service fees at PPI Oeba managed by the Office of Marine Affairs and Fisheries of NTT Province tended to increase every year, there was still a very large potential loss, but in 2013 and 2014 the potential loss cannot be calculated because it exceeds the potential real value found in the analysis conducted by the author so that the new potential lost found in the author analysis in 2015 and 2016 amounting to Rp. 183,640,000 then in 2017 and 2018 amounting to Rp. 118,640,000 and in 2019 amounting to Rp. 90,511,875.

Center for Fish Seed Concentration (BBIS) Noekele

To find the potential loss in the business service Levy for sales of business products in the area of BBIS Noekele location, the authors conducted observations, interviews, and analysis so that it is known that there were 15 pieces available with damaged conditions (leakage) of 8 pieces. For tilapia/carp hatchery, a container is available with the seed distribution of 15,000 fish per container and the harvest time was once every 2 (two) months with the yield of 5,000 fish per container with a selling price of Rp. 4,500 per head. This can be illustrated in the table as follows:

Table 10. Potential Receipts for Business Services Levies Sales of Regional Business Production of BBIS Noekele locations

Enlargement pond		Harvest Per 2 months	Selling price	Potential Amount / Year
Wearable	Heavy Damaged / Leaking			
7	8	5.000	4.500	945.000.000

Source: Data processed by researchers in 2019

Based on the data above, the calculation of the enlargement pool of 7 pieces with a harvest of 5,000 fish, with a selling price of Rp. 4,500 per head 6 times a year it was found that the total figure was Rp. 945,000,000, calculated based on the target revenue sales service business service fees for the area where BBIS Noekele is located, each year there was a very large potential loss in the production of business in the area of BBIS Noekele managed by the NTT Province Marine and Fisheries Office as described in the table below.

Table 11. Potential Lost in Receiving Levy for Regional Business Services Location of BBIS Noekele, which is managed by the Office of Marine Affairs and Fisheries of NTT Province

Fiscal Year	Reribusi Target	Realization	Potential Should	Potential Lost/Year
2013	150.000.000	153.247.500	945.000.000	795.000.000
2014	150.000.000	137.556.000	945.000.000	795.000.000
2015	475.000.000	159.941.000	945.000.000	470.000.000
2016	475.000.000	106.815.000	945.000.000	470.000.000
2017	200.000.000	201.080.000	945.000.000	745.000.000
2018	150.000.000	122.708.000	945.000.000	795.000.000
2019	150.000.000	131.115.000	945.000.000	795.000.000

Source: Author processed data

Based on table 11, the mathematical calculations showed that the target should be Rp. 945,000,000 per year but every year the regional business service levies for the BBIS Noekele location managed by the NTT Province Marine and Fisheries Service always experience a potential loss with details in 2013 and 2014 amounting to Rp. 795,000,000, in 2015-2016 amounted to 470,000,000, 2017 amounted to 745,000,000 and in 2018-2019 with a potential lost amount of Rp. 795,000,000.

Oesapa Pond

Regional income in Oesapa Pond in 1 year (2 cycles) was as follows: A total of 9,868 M2 of land can be stocked with as many as 1,200,000 seeds with a mortality rate of 30% (360,000 heads), then the amount that can be harvested was 840,000 heads or as many as 168,000 Kg (5 heads per kg) if the selling price on the market per kilogram is Rp. 55,000, - then in one-year Bandeng Oesapa Pool has the potential to contribute Rp. 9,240,000,000,000

As for the salt ponds, the area of the Oesapa Pond allocated for salt was 233.50 m x 70.50 m, with a productive land area of 87.5 x 49.6m (Geomembrane). With the proper management in one year, it

can produce 15,000 kg. If the selling price per kg is Rp. 650, - then the management of the Oesapa salt pond in 1 (one) year can generate regional revenue of Rp. 9,750,000 so that when totaled, the real potential for receiving sales service business service fees for the production of the Oesapa Pond area in 2013-2019 from the milkfish and salt business was Rp. 9,249,750,000 so that the potential loss in the business products in the Oesapa Pond area in 2013-2019 was as follows:

Table 12. Potential Lost in Receipt of Business Service Levy for Oesapa Pond Location 2013-2019 Managed by the NTT Province Marine and Fisheries Service

Fiscal Year	Levy Target	Realization	Potential Should	Potential Lost/Year
2013	40.000.000	14.170.000	9.249.750.000	9.209.750.000
2014	40.000.000	12.510.000	9.249.750.000	9.209.750.000
2015	75.000.000	34.585.000	9.249.750.000	9.174.750.000
2016	75.000.000	15.538.000	9.249.750.000	9.174.750.000
2017	75.000.000	75.140.000	9.249.750.000	9.174.750.000
2018	50.000.000	29.500.000	9.249.750.000	9.199.750.000
2019	50.000.000	2.200.000	9.249.750.000	9.199.750.000

Source: Data processed by the author, 2019

Based on the table above, it is known that there was a large potential loss from the revenue from business service fees for the Oesapa Pond Location in 2013-2019 managed by the NTT Province Marine and Fisheries Service, namely in 2013 and 2014 amounting to Rp. 9,209,750,000 then from 2015 to 2017 amounting to Rp. 9,174,750,000 and in 2018 and 2019 with a potential loss of Rp. 9,199,750,000.

Tablolong Beach Fish Seed Center (BBIP)

This research obtained the data that the receipt of business service fees at the Tablolong Beach Fish Seed Center was obtained through the sale of a vaname shrimp production. For vaname shrimp cultivation itself, there were 2 ponds with a size of 400 m² each, where in a year the two ponds (800 m²) can produce 4 (four) cycles with a time calculation of 1 cycle is 3 months. Estimated 1 (one) cycle with the stocking of 800,000 seeds (1,000 heads / m²) with a mortality rate of 10% (80,000 birds) can produce 720,000 birds (10 tons) with estimated maintenance for 3 months, the number of shrimps per kilogram can be reached 50-100 tails. This means that in 1 (one) year these two ponds can produce 40,000 Kg which is multiplied by the market price of around Rp. 55,000 per kg, then the vaname shrimp cultivation in 1 (one) year can generate regional revenue of Rp. 2,200,000,000 so there was still potentially lost in business service fees for sales of business products in the area where BBIP Tablolong. It can be illustrated in the table below:

Table 13. Potential Lost Table in Receipt of Business Service Levy Sales of Regional Business Production at BBIP Tablolong locations that are managed by the Office of Marine Affairs and Fisheries of NTT Province

Fiscal Year	Levy Target	Realization	Potential Should	Potential Lost/Year
2013	40.000.000	12.000.000	2.200.000.000	-
2014	690.000.000	1.500.000	2.200.000.000	-
2015	2.121.000.000	592.110.000	2.200.000.000	79.000.000
2016	2.121.000.000	837.755.000	2.200.000.000	79.000.000
2017	650.000.000	651.680.000	2.200.000.000	1.550.000.000
2018	600.000.000	123.350.000	2.200.000.000	1.600.000.000

2019	600.000.000	588.655.230	2.200.000.000	1.600.000.000
------	-------------	-------------	---------------	---------------

Source: Author processed data

From the table above, it is known that the potential cost of business services for the sale of business results of the BBIP Tablolong location area in 2013 and 2014 was not used because it was only in 2015 that shrimp ponds were built, and in 2013 and 2014 sales of regional business production at the site. From BBIP Tablolong only sells grouper fish, so it can be concluded that in 2013 and 2014 there was no potential loss in the sale of business results in the Tablolong BBIP area of the location (cannot be calculated) so the potential loss per year found by the author was starting in 2015 and 2016 amounting to Rp. 79,000,000,000, in 2017 amounting to Rp. 1,550,000,000 and in 2018 and 2019 with a potential loss of Rp. 1,600,000,000.

Levy for Port Services

Based on the description of the real potential that the authors found when conducting interviews, observations, document searches, and in-depth analysis, it was found that the total potential levy amounted to Rp. 453,789,000 and if calculated based on the target of the Tenau Coast Fishing Port Levy from 2013 to 2019, there was a very large annual potential loss from receiving the Tenau Coast Fishery Port Levy, the details of which will be illustrated in the table below:

Table 14. Total Potential of Tenau Coast Fishing Port Levy Receipts

Types of Potential Charges	Total Income per year
Tenau coastal fishing port levies through boat mooring	207.958.750
Tenau coastal fishing port levies through ship mooring	57.706.250
Tenau Coast Fishing Port Levy Through checking ship documents	21.780.000
Levies on the Tenau coastal fishing port through special fees for mooring/anchoring of damaged ships (floating repair) waiting for the fish season / good weather, waiting for repairs and maintenance turns before boarding the dock	657.000
Tenau coastal fishing port Levy through port entry pass	57.305.000
The potential for receiving Levy for the Tenau coastal fishery port through clean water services	72.977.000
The total amount of the real potential of the Tenau Coast Fishing Port Levy receipt	418.384.000

Source: Data processed by the author, 2019

Based on this table, it is known that the real potential should be from the revenue of the Tenau Coast Fishery Port Levy that is managed by the NTT Province Marine and Fisheries Service per year was Rp. 418,384,000. Furthermore, to find out the amount of potential lost per year from Levy from the Tenau Coast Fishery Port managed by the NTT Province Marine and Fisheries Service, the author will describe in the table below:

Table 15. Potential Lost in Tenau Beach Fishing Port Levy Receipts Managed by the NTT Province Marine and Fisheries Service

Fiscal Year	Levy Target	Realization	Potential Should	Potential Lost / Year
2013	102.500.000	115.109.800	418.384.000	315.884.000
2014	102.500.000	235.874.470	418.384.000	315.884.000

2015	142.975.000	136.063.450	418.384.000	275.409.000
2016	142.975.000	96.429.050	418.384.000	275.409.000
2017	60.000.000	100.541.850	418.384.000	358.384.000
2018	60.000.000	137.900.350	418.384.000	358.384.000
2019	45.000.000	140.871.984	418.384.000	373.384.000

Source: Author processed data

Based on table 15, it is known that the annual potential loss from the Tenau Coast Fishing Port levy managed by the NTT Province Marine and Fisheries Service in 2013 and 2014 was Rp. 315,884,000 while in 2015 and 2016 amounted to Rp. 275,409,000 while for 2017 and 2018 amounted to Rp. 358,384,000 and the largest potential loss occurred in 2019 with a total amount of Rp. 373,384,000.

Special parking charges

The results of the observations found that for parking at PPI Oeba, the average number of 2 (two)-wheeled vehicles was 200 units per day while 4 (four) wheels were 5 units per day. If there are 365 days in a year, the average number of vehicles, both 2 (two) and 4 (four) wheels is multiplied by the existing rate, multiplied by the number of days in a year, then the assumption of potential revenue from regional business service fees that can be contributed through management the object of receipt of parking fees in one year was Rp. 76,650,000 while BBIS Noekele amounted to 2,825,000 per year. This will be described in the table below:

Table 16. Potential Receipts for Special Parking Charges at PPI Oeba and BBIS Noekele

No	Acceptance Type	Unit	Total Fare	Amount/year
1.	PPI Oeba parking (entrance pass)	Two Wheels 200 Units	1000	73.000.000
		Four-Wheel 5 Units	2000	3.650.000
The total number of potential parking fees (entrance fee) of PPI Oeba per year should be				76.650.000
2.	Parking (entrance pass) BBIS Noekele	Two Wheels 5 Units	1000	1.825.000
		Four Wheels 2 Units	2000	1.460.000
Total Potential Number of Parking Charges (when entering) BBIS Noekele Per Year Should				2.825.000
Total Potential Potential Special Parking Charges at PPI Oeba and BBIS Noekele				79.475.000

Source: Secondary data processed, 2019

Based on the table above, it is known that the real potential should be from the receipt of business service fees at PPI Oeba and BBIS Noekele, each worth Rp. 76,650,000 from PPI Oeba and Rp. 2,825,000 from BBIS Noekele with a total real potential of Rp. 79,475,000 so that to find out whether there has been a potential loss in the type of business service levies received at PPI Oeba and BBIS Noekele, the author will again describe this in the table below:

Table 17. Potential Lost in Receipt of Special Parking Charges at PPI Oeba and BBIS Noekele Managed by the NTT Province Marine and Fisheries Service

Fiscal Year	Special Parking Area		Potential Should	Potential Lost/Year
	Target	Realization		
2013	20.000.000	12.203.500	79.475.000	59.475.000
2014	20.000.000	15.556.000	79.475.000	59.475.000
2015	20.000.000	16.311.000	79.475.000	59.475.000
2016	20.000.000	9.292.000	79.475.000	59.475.000
2017	15.000.000	19.627.000	79.475.000	64.475.000

2018	15.000.000	23.737.000	79.475.000	64.475.000
2019	15.000.000	29.892.000	79.475.000	64.475.000

Source: Data processed by the author, 2019

Based on the table above, it is known that every year the receipt of business service fees at PPI Oeba and BBIS Noekele managed by the NTT Province Marine and Fisheries Service had a potential loss from 2013 to 2016 totaling 59,475,000 from 2017 to 2019, and increased to 64,475,000.

5. Conclusion

Based on the marine and fisheries potential in NTT Province, the types and objects of business service levies were determined at the NTT Provincial Marine and Fisheries Service as OPD which handles the marine and fisheries sector by Regional Regulation Number 9 of 2011 concerning business service levies, namely (a) Usage Levies Regional assets, (b) Levy for Sales of Regional Business Production, (c) Levy for Port Services and (d) Levy for Special Parking Spaces with the findings that there is a Potential Lost from Receiving Business Service Levies at the Office of Maritime Affairs and Fisheries of East Nusa Tenggara Province with details, namely there has been a potential loss in 2013 amounting to Rp. 10,382,609,000, in 2014 amounting to Rp. 10,382,609,000, in 2015 amounting to Rp. 10,897,774,000, in 2016 amounting to Rp. 10,897,774,000, in 2017 amounting to Rp. 12.05,564,320, in 2018 amounting to Rp. 12,140,564,320 and in 2019 amounting to Rp. 12,127,436,975 so that it can be stated that the Vision of the Province of NTT, namely NTT Rise Towards a Prosperous Society within the framework of the Unitary State of the Republic of Indonesia has not been achieved in terms of exploiting the real potential to increase PAD from the marine and fisheries sector.

Limitations and study forward

This research was conducted by focusing on potential losses in the marine and fisheries sectors in the East Nusa Tenggara province. There is a possibility that potential loss occurs in other sectors not examined in this study.

References

- Badan Pusat Statistik Provinsi Nusa Tenggara Timur. (2021). Jumpa Pers Kemiskinan NTT. <https://ntt.bps.go.id/news/2021/02/15/228/jumpa-pers-kemiskinan-ntt.html>. 15 February 2021.
- Badrudin, R. (2011). *Pengaruh Pendapatan dan Belanja Daerah Terhadap Pembangunan Manusia di Provinsi Daerah Istimewa Yogyakarta*. Buletin Ekonomi.
- Carunia, M. F. (2017). *Kebijakan dan Strategi Peningkatan Pendapatan Asli Daerah dalam Pembangunan Nasional*. Jakarta: Yayasan Pustaka.
- Creswell, J. W. (2016). *Research Design Pendekatan Kualitatif, Kuantitatif, dan Mixed*. Yogyakarta: Pustaka Pelajar.
- Fajar, M. (2006). Perlakuan Pajak Penghasilan Atas Uplift pada Industri Hulu Migas. *Jurnal Ilmu Administrasi dan Organisasi, Bisnis & Birokrasi*, Vol. 14, No. 3 (September). <http://journal.ui.ac.id/jbb/article/viewFile/617/602>.
- Halim, A. (2007). *Pengelolaan Keuangan Daerah*. Edisi Ketiga. Yogyakarta: UPP STIM YKPN.
- Harefa, M., Permana, S. H., & Mangeswuri, D. R. (2017). *Optimalisasi Kebijakan Penerimaan Daerah*. Jakarta: Yayasan Pustaka Obor Indonesia.
- Jati, W. R. (2012). Inkonsistensi Paradigma Otonomi Daerah di Indonesia: Dilema Sentralisasi atau Desentralisasi. *Jurnal Konstitusi*, Volume 9, Nomor 4, Desember 2012. <https://jurnalkonstitusi.mkri.id/index.php/jk/article/download/152/151>.
- Kaho, R. J. (1987). *Prospek Otonomi Daerah di Indonesia*. Jakarta: Rajawali Press.
- Koirudin. (2005). *Sketsa Kebijakan Desentralisasi Di Indonesia Format Masa Depan Otonomi Menuju Kemandirian Daerah*. Malang: Averroes Press.

- Luthfi, A. (2006). Evolusi Penarikan Pajak Daerah di Indonesia. *Jurnal Ilmu Administrasi dan Organisasi, Bisnis & Birokrasi*. Vol.14, No.4 (Desember).
- Mahmudi. (2010). *Manajemen Kinerja Sektor Publik, Edisi Kedua*, Yogyakarta: UPP. STIM. YKPN.
- Marbun, BN. (2007). *Kamus Politik*. Jakarta: Pustaka Sinar Harapan.
- Mardiasmo. (2006). *Otonomi dan Manajemen Keuangan Daerah*. Yogyakarta: Andi.
- Nugraha, Y. N. (2019). *Desentralisasi dan Ketergantungan Fiskal Daerah*. <https://news.detik.com/kolom/d-4406834/desentralisasi-dan-ketergantungan-fiskal-daerah> . 30 January 2019.
- Pemerintah Provinsi Nusa Tenggara Timur. (2011). *Peraturan Daerah (PERDA) Nomor 9 Tahun 2011 tentang Retribusi Jasa Usaha*. Lembaran Daerah Provinsi Nusa Tenggara Timur Nomor 10 Tahun 2011. Nusa Tenggara Timur.
- Pemerintah Republik Indonesia. (2014). *Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah*. Lembaran Negara Nomor 244 Tahun 2014. Sekretariat Negara. Jakarta.
- Pemerintah Republik Indonesia. (2014). *Undang-Undang Nomor 32 Tahun 2014 tentang Kelautan*. Lembaran Negara Nomor 294 Tahun 2014. Sekretariat Negara. Jakarta.
- Pemerintah Republik Indonesia. (2009). *Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah*. Lembaran Negara Nomor 130 Tahun 2009. Sekretariat Negara. Jakarta.
- Pemerintah Republik Indonesia. (2005). *Peraturan Pemerintah Nomor 58 Tahun 2005 tentang Pengelolaan Keuangan Daerah*. Lembaran Negara Nomor 140 Tahun 2005. Sekretariat Negara. Jakarta.
- Pemerintah Republik Indonesia. (2004). *Undang-Undang Nomor 33 Tahun 2004 tentang Perimbangan Keuangan antara Pemerintah Pusat dan Daerah*. Lembaran Negara Nomor 126 Tahun 2004. Sekretariat Negara. Jakarta.
- Pemerintah Republik Indonesia. (1958). *Undang-undang Nomor 64 Tahun 1958 tentang Pembentukan Daerah-Daerah Tingkat I Bali, Nusa Tenggara barat dan Nusa Tenggara Timur*. Lembaran Negara Nomor 115 Tahun 1958. Sekretariat Negara. Jakarta.
- Rahayu, A. S. (2010). *Pengantar Kebijakan Fiskal*. Jakarta: PT Bumi Aksara.
- Rante, A., Mire, M. S., & Paminto, A. (2017). Analisis Kemandirian Keuangan Daerah. *Jurnal FEB Unmul*. Volume 13 (2), 2017, 78-89.
- Sapardi, T. (2013). Estimasi Potential Lost Penerimaan Pajak Dari Kegiatan Underground Economy Dengan Pendekatan Moneter. *Media Ekonomi* Vol. 21, No. 1, April 2013.
- Sidik, M. (2002). *Optimalisasi Pajak Daerah Dan Retribusi Daerah Dalam Rangka Meningkatkan Kemampuan Keuangan Daerah*. Disampaikan dalam Acara Orasi Ilmiah dengan Tema “Strategi Meningkatkan Kemampuan Keuangan daerah Melalui Penggalian Potensi Daerah Dalam Rangka Otonomi Daerah” Acara Wisuda XXI STIA LAN Bandung Tahun Akademik 2001/2002 - di Bandung, 10 April 2002. www.mediaindo.co.id.
- Siragih, J. P. (2003). *Desentralisasi Fiskal Dan Keuangan Daerah Dalam Otonomi*. Jakarta: Ghalia Indonesia.
- Siregar, B. (2017). *Akuntansi Sektor Publik*. Edisi 2. Yogyakarta: UPP STIM. YKPN.
- Triadi, R., Tertiaro, W., & Rela Sari, 2020. *The influence of Social Identity, Love of Money and Machiavellian of Corporate Tax Accountants on Overpayment Tax Restitution Decision Making (Empirical Study of Corporate Taxpayers at Palembang Mediu*. Accounting and Finance, Institute of Accounting and Finance, issue 4, pages 52-58, December. <https://ideas.repec.org/a/iaf/journal/y2020i4p52-58.html#download>
- Undang-Undang Pajak Lengkap Tahun 2011. (2011). Jakarta: Mitra Wacana Media.

Yacoub, Y. S., dan Nindya, L. (2018). Potential Lost of PBB-P2 Revenue as Regional Tax In Sambas Regency. *AFEBI Economic and Finance Review* Vol. 03 No. 02.

Yuliati. (2000). *Akutansi Sektor Publik*. Cetakan Kelima. Jakarta: Salemba Empat.