

THE ENVIRONMENTAL BUREAUCRACY AND MANAGEMENT OF RETRIBUTION

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ABSTRACT

In managing fish auction (TPI) sites at Lappa, there is an ineffective process and the impact on the low contribution to the regional income (PAD) of Sinjai Regency. Therefore, this study aims to reveal the management model of the Lappa fish auction. This research is case study. The informants of this study consisted of Head of Revenue Service, Head of TPI, section heads and heads of sub sections, employees and collection officers, several shipowners (Punggawa) as well as some community users of TPI. Analysis of the data used is descriptive qualitative, through data processing techniques with the stages of reduction, display and data verification. The results of this study indicate that oversight carried out by the Regional Revenue Office only relies on reports alone, so supervision tends to be weak and ineffective which opens up opportunities for fraud, Levy analysis also shows that collection and management have not been effective. The reason is the realization of TPI Retribution 2008-2012 has not reached the potential revenue target. Supervision is also not optimal so there tends to be a leak, and the lack of facilities provided by TPI managers. The levy rate charged to Lappa TPI service users is still low, so it is unable to increase PAD. The absence of a regent regulation regarding supervision of the management of fish auction sites, has resulted in the Regional Work Unit (SKPD) and the parties involved in supervision at TPI not having clear supervision standards.

Keywords: Retribution, Bureaucration Environment, Fish Auction Site, Regional Income

INTRODUCTION

The reformation which has been running for more than fifteen years since 1998, has shown an encouraging result. The enactment of Law No. 32/2004 concerning Regional Government and Law No. 33/2004 concerning Fiscal Balance between the Central and Regional Governments is a form of decentralization of autonomy to the regions, hence the regency and city regions are autonomous. Therefore, the implementation of regional autonomy in Sinjai Regency today must be seen from the adequate regional financial capacity that is needed to support the implementation of the main tasks of government.

Over the past 5 years, the Lappa TPI site as a source of local revenue has not shown progress. In fact, almost every year it has decreased dramatically from what has been targeted by the Sinjai District Revenue Service. This condition shows that the effectiveness of the TPI Lappa retribution management system is not running in accordance with the expectations of the Sinjai district government.

To measure the effectiveness of the management system of retribution management by the Sinjai District revenue service on the management of Lappa TPI, it can be seen as follows: (1) In the sector of employee resources in charge, have not been able to apply management aspects professionally, because of the low quality of employees . (2) The unavailability of accurate data regarding mandatory levies and arrears from ship owners or retainer of the Lappa TPI manager. (3) There are indications for the head of TPI Lappa to conduct collusion practices with policy makers in the regional revenue service in Sinjai

district. Based on this reality, this study analyzes the effectiveness of the Lappa TPI retribution management system.

Speaking of organizational effectiveness, Sharma provides effectiveness criteria regarding internal and external factors of the organization which include, among others, organizational productivity or output. (Sharma, 1982) This is in line with the view of Steers who assesses the effectiveness of the organization as a measure of how far an organization has succeeded in achieving the goals it deserves. (Steers, 1985)

Regarding performance, Jackson and Morgan suggest that performance indicates the level of goals that have been determined and are intended to be achieved. (Jackson et al., 1978; Hussain et al., 2021) In line with Rue and Byar argued that performance is defined as the level of achieving results on an ongoing basis. (Y.K.T, 1994) Performance can also mean work performance. (Atmosudirdjo, 1997; Hussain et al., 2021) Performance is a way to measure the contributions of individual members of the organization to the organization. (Faustino, 1995; Hussain et al., 2021)

Bernadin and Russel stated performance as an impact resulting from the function of a particular job or activity during a certain period of time. (Jones, 1995) Peter Jennergen defines organizational performance as a level that shows how far the actual implementation of tasks can be carried out and the mission of the organization is achieved. [2] It was further explained that performance is the appearance of ways to produce results obtained with activities achieved with a performance. (Derame, 2001; Hussain et al., 2020)

RESEARCH METHOD

This research was conducted at the Sinjai District Revenue Service with the Lappa Fish Auction Place (TPI) research site, located in North Sinjai sub-district. The type of this research is qualitative research.

Data sources or informants in this study are the Head of the Regional Revenue Service and the Head of the Fish Auction Place (TPI) Lappa, while the supporting informants are the section heads and sub section heads, employees and collection staff, some retainer (boat owner) as well as some user communities Lappa TPI services. With the focus of research as follows: (1) Potential and Realization of revenue from Lappa auction sites and (2). An overview of the Lappa Fish Auction Management Fee (TPI) management system; as a qualitative research, the main instrument is researchers supported by other instruments.

Data collection techniques used are interviews and other important documents. Observation is that the researcher makes observations at the study site on several aspects related to the management of fish auctions, which include observations of facilities and infrastructure owned. So to ensure the validity and validity of the data, researchers validate the data by triangulation. Data analysis used is descriptive qualitative, which is a process and data analysis which is done by giving a detailed description or explanation of what actually happened at the locus and focus of research. through several stages of analysis. (Miles, 1992).

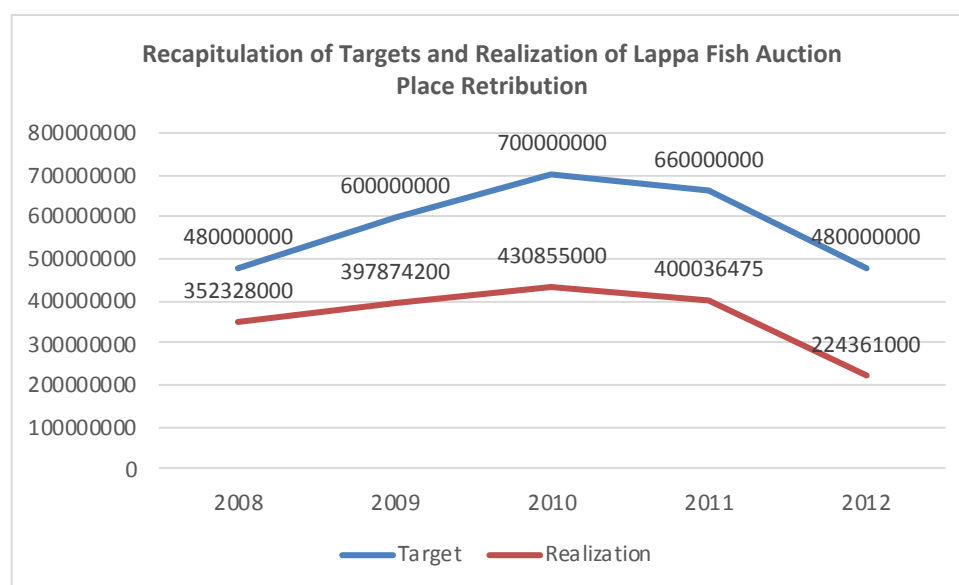
RESULT AND DISCUSSION

Potential and Management of Fish Auction (TPI) Retribution at Lappa

Planning

Planning in determining the target of receiving Lappa fish auction fees per year is always done based on the existing potential and highly depends on the state of the object of the levy such as the number of fishermen, catches and the influence of the season. However, the lack of accurate data on the potential of the fish auction site has made the realization of

revenue acceptance of the fish auction site not according to plan as well as inadequate facilities so that fishermen choose to unload their catches elsewhere.



**FIGURE 1
PLANNING**

Source: District Revenue Service Sinjai, South Sulawesi, Indonesia.

Organizing

In the process of carrying out levies on fish auction sites in Sinjai District, resources related to the collection are needed. Like human resources, namely collection staff and supervisors, the method is the method used in its collection, the work standards of officers and supporting facilities and infrastructure. All of these elements are elements that support in carrying out the levy of the auction place for fish.

Human Resource (SDM)

From the number of staff in implementing Lappa fish auction levies, it is known from the Head of the UPTD (technical implementing unit) that in terms of quantity the number of personnel in the field is very sufficient even exceeding capacity. Thus the number of employees / collectors who carry out levies on fish auction sites at the Lappa fish auction sites are very balanced even more than the mandatory levies at the fish auction sites. Thus the collection of levies at the Lappa fish auction sites can run effectively.

Implementation Method

In the implementation of levies collection Lappa fish auction place in the Regency of Sinjai is done every day. The method of collecting levy tariffs for users of facilities where fish auctions are carried out by visiting the mandatory levies directly where they sell. This is done so that the collection of levies does not interfere with the buying and selling process / transactions of the compulsory levies and ensures that there are no compulsory levies where fish auctions do not pay fees.

The levy fees for TPI at Lappa sites in Sinjai Regency are not burdensome to the taxpayers and are commensurate with the facilities occupied by the sellers (mandatory levies).

Work Standard

The standard of work of the collectors of levies on fish auction sites starts at dusk around 16:00 to finish, but the discipline of these collectors must still be improved because this is very influential on the realization of revenue where the collection staff as a very dominant element in determining success in receiving auction fees Lappa fish.

Supporting Facilities

Facilities and infrastructure in carrying out levies on fish auction sites at the Lappa fish auction sites do not really affect the smooth operation of the collection because collection sites that are only within the fish auction place make levies collection very easy.

Mobilization

Mobilization is an action to make all group members strive to achieve goals in accordance with managerial planning and organizational efforts. The direction made by the Regional Revenue Service to collectors is only once a month, this direction still needs to be added to the intensity of the time because given the potential for the Fish Auction Place is very large, the direction or motivation must still be increased to avoid neglect that will greatly affect the amount of revenue the levy can be realized.

Another form of mobilization can also be seen from the payroll system of collectors / levies of Lappa fish auction places and rewards provided if the planned target can be achieved. The payment system of the collectors is in accordance with the employees in general, while for officers with honorary status, they are given money to eat and drink so that they remain enthusiastic in carrying out their duties.

Monitoring and Supervision

In the collection of TPI of Lappa retribution conducted by the Regional Government to avoid minimizing the occurrence of irregularities and other errors that might be biased. Because in the management of TPI of Lappa without supervision, it will have difficulty in measuring the level of success carried out by the officers who carry out the levy collection at the Lappa fish auction place Kab. Sinjai.

The Effectivity of Management of TPI Retribution of Lappa

The results of calculation of Fish Auction Place Retribution from 2008-2012 are known to be ineffective. For more details, can be seen in the graphic on calculation of effectiveness of fish auction place retribution in Sinjai District in 2008-2012.

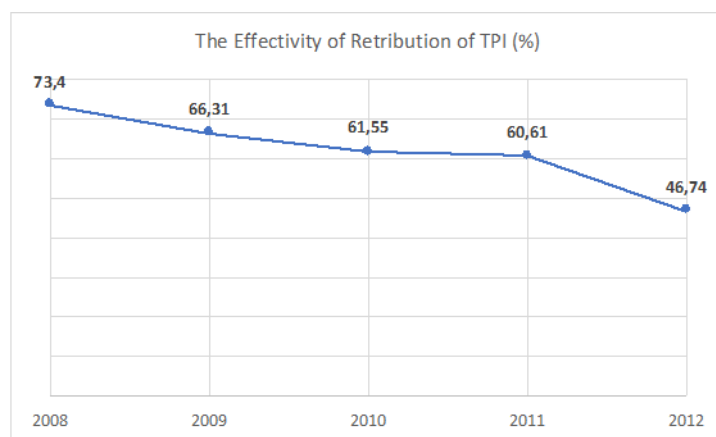


FIGURE 2
THE EFFECTIVITY OF MANAGEMENT OF TPI RETRIBUTION OF LAPPA

source: District Revenue Service Sinjai, South Sulawesi, Indonesia.

The Effectiveness of Fish Auction Place Fees in Sinjai District which shows that the collection and management of Fish Auction Place Fees in Sinjai Regency are still not effective. This is because the realization of revenue from Fish Auction Place Retribution in Sinjai Regency from 2008 to 2012 has not reached its real potential revenue.

CONCLUSION

Supervision carried out by the Regional Revenue Office only relies on reports only, so supervision tends to be weak and ineffective which opens up opportunities for fraud. From the results of the analysis and analysis of Fish Auction Levies in Sinjai District which shows that the collection and management of Fish Auction Levies in Sinjai Regency are still not effective. This is due to the realization of revenue from Fish Auction Place Retribution in Sinjai Regency from 2008 to 2012 that has not reached its real potential revenue. Determinants of management of TPI are, (a) Supervision is not optimal so there tends to be a leak, as well as the lack of maximum and the lack of facilities provided by the manager of TPI Lappa. (b). The levy rates charged to Lappa TPI service users still tend to be low, so they are unable to raise or increase regional income (PAD). (c). The absence of Sinjai District Regulations on supervision of management of fish auction sites, so that makes the Regional Work Unit (SKPD) and the parties involved in supervision at TPI do not have clear supervision standards.

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