COMMUNITY PERCEPTION OF PAYING TRIBUTION AT PARUNGI TERMINAL GORONTALO DISTRICT

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Introduction

Inviting regions to be regulated in laws whose implementation in the regions is further regulated by Regional Regulations. In this case, Law No. 28 of 2009 concerning regional taxes and regional levies that have been determined by the government and are discussed more fully in the PP of the Republic of Indonesia No. 65 of 2001 concerning Regional Levies. Based on the above law, in the context of implementing regional development, districts or cities optimize and increase revenues from sources of regional income, which include regional taxes and regional levies. One of them is the regional retribution in the form of a terminal levy.

Regional levies in the form of terminal levies are included in the type of business service retribution (Sobirin Malian 2003:36), where the Department of Transportation is given special authority to collect and manage terminal levies by the Gorontalo Regency Regional Government always strives to improve the implementation of optimal management in order to improve economic development. The Gorontalo Regency Transportation Service collects and manages terminal fees in an effort to improve regional development. Terminal fees are regulated in the Gorontalo Regency Regional Regulation Number 2 of 2012 concerning Business Service Retribution.

Terminal levies are a type of regional levy that has great potential and is expected to contribute to local revenue. If PAD revenue increases, then the development will require increasing costs as well. This increase in costs is obtained from PAD, including terminal fees. Gorontalo Regency is one of the regions in the Gorontalo Province that has good prospects in managing user fees as a source of local revenue (Syaripuddin, 2010: 2). Therefore, the increasing development means that it requires increasing costs where these costs are obtained from local revenue including terminal fees. In collecting retribution, the Gorontalo Regency government cannot be separated from problems which are obstacles in collecting the retribution.

The implementation of the collection of terminal fees in Gorontalo Regency has not been carried out properly, so that the income of terminal fees in Gorontalo Regency has not met the expected target (Rajamuddin 2009: 2). But every year, the realization of its revenue increases even though it still does not meet the target. This is due to the fact that there are still differences in perception between the executor of the task of collecting retribution, in this case the Department of Transportation and the community who are subject to levies. This difference in perception is clearly visible when there are still people who are subject to the terminal levy that do not heed the rules. The reason they do not pay the levy is because it is still implicit in their minds that this levy is collected only for the personal benefit of the officer. There is a wild perception without any basis for the use of retribution payments by the community due to several factors such as; First, the low level of public education so that they do not understand the usefulness of retribution. The two information received were poorly digested, so they were easily provoked that the retribution payment was misused by the officers. The third factor is the weak implementation of regulations in the field regarding the implementation of the retribution policy will form a negative perception in the eyes of the public, especially the drivers who are the targets of retribution.

Thus there is a need for a commitment from all parties from the government and community elements as mandatory levies in responding to how to manage existing regional levies so that they can really contribute to increasing local revenue. So in this case it needs to be supported by the implementation of good management, because management is needed wherever people work together (organizations) to achieve a common goal (Handoko: 1984). For this reason, it is necessary to have regional retribution management optimally, efficiently and effectively, so that what is planned can be achieved in implementation.

This study aims to describe the public's perception of the payment of fees for the Parungi Terminal, Gorontalo Regency. The research approach used is descriptive qualitative and is supported by primary and secondary data. The type of primary data used was obtained from direct interviews with various informants, one of which was the Transportation Service Officer at Parungi Terminal. Secondary data was obtained from various documents relevant to this research, especially data from the Department of Transportation and Parungi Terminal, Gorontalo Regency. The data analysis technique starts from collecting information either through observation, interviews, and documentation and at the final stage drawing conclusions.

In perception, even though the stimulus is the same but because the experience is not the same, the ability to think is not the same, the frame of reference is not the same, there is a possibility that the perception results between individuals and other individuals are not the same. Factors that influence perception are internal factors, namely feelings, experiences, thinking skills, motivation and frames of reference. While external factors are: the stimulus itself and the environmental conditions in which the perception takes place. The clarity of the stimulus will have a lot of effect on perception. If the stimulus is in the form of non-human objects, then the accuracy of the perception lies more in the individual who holds the perception because the perceived object makes no attempt to influence the perceiver.

Sugihartono, et al (2007:8) argues that perception is the ability of the brain to translate a stimulus or process to translate a stimulus that enters the human senses. In human perception, there are different points of view in sensing. There are those who perceive that something is good or positive or negative perceptions that will affect visible or real human actions. Several factors play a role in perception, namely the perceived object, the senses, nerves, and the center of the nervous system and attention.

According to Adisasmita Rahardjo (2011: 85), user fees are contributions to the government that can be forced and direct remuneration can be appointed. The coercion here is economic because anyone who does not feel the service in return from the government will not be charged the fee. According to Kaho J.R (1997), the factors that influence the increase in levies are knowledge of organizational principles, employee discipline and effective supervision.

Research Methods

In this research, the type of research used is descriptive with a qualitative approach. Descriptive research in question is research that functions to describe or provide an overview of the object under study through sample or population data. While the qualitative approach is a research method carried out to explore data based on what is said, felt and done by the informant or data source, and is "emic perspective" meaning that the data obtained is not based on what the researcher thinks, but based on symptoms as they occur. in the field, experienced, felt, and thought by the informant/participant.

This research was conducted at the Gorontalo Regency Transportation Service, especially in the Parungi terminal as a presentation of an area with very heterogeneous population characteristics, both in terms of education level, economic status, and the type of livelihood of the population.

Sources of data in this study are humans and non-humans, Miles and Huberman, A.M (2013:46). Sources of human data can be said to be informants, Head of the Department of Transportation, Officers of the Department of Transportation at Parungi Terminal, Drivers/Terminal Users who are subject to levies, Public vehicle users who are subject to levies. Then non-human data sources include field notes, documents, and recorded interviews.

Determination of informants in this study was carried out by purposive sampling technique, so that the data obtained from the informants were in accordance with the needs and objectives of the study. Sampling is not intended to represent the population, but is based on the relevance and depth of information and is based on themes that appear in the field, Nasution, (2013:46).

The data collection procedures in this study include; (1) Observation, (2) Interview, (3) Documentation

Discussion

Public perception of the payment of retribution for Parungi Terminal, Gorontalo Regency as measured by Waidi's theory (2006:118) that perception can be influenced by Knowledge, Perspective, and Experience

1. Knowledge

Knowledge is information that a person has for a particular field. Knowledge scores or tests often fail to predict HR performance because they do not measure what knowledge and skills are supposed to be on the job. Employee knowledge also determines the success or failure of the implementation of the tasks assigned to him, knowledge refers to information and learning outcomes. Someone who has sufficient knowledge will increase the efficiency of his way of thinking about a problem object. But for someone who does not have enough knowledge, it will think haltingly. Waste of materials, time and energy and other factors of production will be done by someone with less knowledge. Therefore, one's knowledge can be developed through education, both formal and nonformal as well as experience. Education equips a person with the basics of knowledge, theory, logic, general knowledge, analytical skills as well as character and personality development (Robins and Judge, 2008).

The knowledge intended in this study is the level of public knowledge in this case the transportation drivers as objects of retribution in interpreting the use of payment of terminal fees at

Parungi Terminal, Gorontalo Regency. Based on the results of the research and analysis of the authors, it can be seen that the knowledge of the transport drivers is quite low in understanding the meaning and use of terminal fees. This can be seen from the ignorance of terminal service users about the function and purpose of managing terminal retribution fees and has an impact on negative perceptions of the government's position in managing these fees.

2. Point of View

Reception of information is the power or ability of a person to receive information and manage information into a source of thinking. A person's ability to receive and manage information well will have an impact on one's perspective on an object and will eventually form a point of view. Perception is also related to one's perspective on a certain object in different ways by using the senses they have, then trying to interpret it. Perceptions, both positive and negative, are like files that have been stored neatly in our subconscious mind. The file will appear immediately when there is a stimulus that triggers it, there is an event that opens it. Perception is the result of the brain's work in understanding or assessing something that is happening around it.

In this study, what is meant by point of view is the perspective of transportation drivers in receiving and conveying information related to interpreting the use of terminal retribution payments at Parungi Terminal, Gorontalo Regency. Based on the results of the research and analysis of the authors, it can be seen that the vantage point of the transportation drivers is quite narrow in understanding the meaning and use of terminal fees. This can be seen from the perspective of terminal service users who consider payment of terminal fees only for the personal interests of terminal officers and does not have an impact on terminal service users.

3. Experience

Experience is an event that has actually been experienced. Narrative disclosure of experience means to present or describe an event or experience that has been experienced based on the time sequence of events. In the Big Indonesian Dictionary, experience is defined as having been experienced (lived, felt, borne, and so on). Various experiences can happen to everyone, whether they are funny, touching, uplifting, sad or proud.

The experience referred to in this study is the perception of the public or terminal service users on the collection or payment of levies for the Parungi terminal. Based on the results of the research and analysis of the authors, it can be seen that the experience of the community using terminal services in understanding the meaning and use of terminal fees is quite good, but is not followed by a sense of awareness. In addition to the lack of awareness of terminal service users, another thing is that there are deviant practices carried out by terminal officers such as withdrawing user fees without giving a ticket as proof of payment.

Conclusion

Based on the results of research and discussion, it can be concluded that; The knowledge of the transport drivers is quite low in understanding the meaning and use of the terminal levy. This can be seen from the ignorance of terminal service users about the function and purpose of managing terminal retribution fees and has an impact on negative perceptions of the government's position in managing these fees. The point of view of the transport drivers is quite narrow in understanding the meaning and use of the terminal retribution. This can be seen from the perspective of terminal service users who consider payment of terminal fees only for the personal interests of terminal officers and does not have an impact on terminal service users. The experience of the community using terminal services in understanding the meaning and use of terminal fees is quite good, but it is not followed by a sense of awareness. In addition to the lack of awareness of terminal service users, another thing is that there are deviant practices carried out by terminal officers such as withdrawing user fees without giving a ticket as proof of payment.

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