KONTRIBUSI PENDAPATAN RETRIBUSI PELAYANAN KEPELABUHAN PADA PENERIMAAN PENDAPATAN ASLI DAERAH KABUPATEN BENGKALIS

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ABSTRACT

This study aims to analyze the revenue and contribution of port service retribution to local retribution in Bengkalis Regency from 2019 to 2024, and to examine the service process of handing over retribution revenue from the Transportation Agency to the Regional Revenue Agency (Bapenda). The method used is a qualitative approach with data collection techniques in the form of documentation and direct interviews with relevant government agencies. The data collected includes target and realization of retribution revenue as well as contribution to total local retribution. The results show that the port service retribution revenue has fluctuated over the last six years. The average revenue target is Rp9,277,308,621.00 with an average realization of Rp4,895,982,523.00, or 56.40%. The lowest achievement occurred in 2021 with a realization of 36.20%, while the highest achievement occurred in 2024 with a realization percentage of 79.99%. The contribution of port retribution to total local retribution also fluctuates, with the highest contribution in 2019 at 52.18% and the lowest in 2022 at 35.06%. The average contribution over six years is 42.54%. Service and retribution collection are carried out by field officers of the Transportation Agency based on the provisions of the Regional Regulation. However, in practice, the implementation in the field still faces various obstacles, such as a