

# Retribution Collection and Telecommunication Tower Control on Increased Original Local Government Revenue in Banyuasin District

Novita Sari, Andrian Noviardy

Department of Accounting, Faculty of Social Science and Humanity, Universitas Binadarma, Jl. Jenderal A. Yani No. 3, Palembang, Indonesia

Email: novitasari24102001@gmail.com

## Abstract

The aim of this research is to identify how retribution and control of telecommunications towers affect the increase in regional foreign income in Banyuasin Regency. The data sources in this research are secondary data, namely *Surat Tanda Retribusi Daerah* (STRD) and *Surat Tanda Setoran* (STS) at the Banyuasin Regency Diskominfo-SP. The research method used in this study is descriptive qualitative. There are three stages in this method: data condensation, data presentation, and verification or conclusions. The percentage of telecommunications tower control retribution collected by the Banyuasin Regency Government in 2020 has exceeded the revenue target, namely 100.23%, in 2021 it increased to 101.60%, while in 2022 it decreased to 84.89%. Even though there will be a decline in 2022, the realization of revenues in 2020 and 2021 has reached or even exceeded the targeted revenues, has been above 100%, this shows that the collection of telecommunications tower control retribution has been achieved very effectively. Meanwhile, the contribution of retribution and control of telecommunications towers to increasing PAD during 2020-2022 is still below 10%, so the criteria are very low.

**Keyword:** Retribution, Telecommunications Tower Control, Original Local Government Revenue.

## INTRODUCTION

Original Local Government Revenue (PAD) are an important role in running the wheels of government in a region with the principles of real, broad and responsible autonomy. The level of regional local income is one of the crucial benchmarks in the implementation of regional autonomy, because the greater the PAD obtained and collected by a region, the greater the regional finances available to support the implementation of autonomy (W. Nalle et al., 2021). PAD includes all regional revenues originating from local economic sources, which are measured by regional taxes and levies. The main components that contribute to the formation of PAD in many regions are regional taxes and levies, because both are closely related to the industrial sector which provides added value to regional economic strength (Lathifaniya & Susilo, 2023). Original Regional Income (PAD) is a very important source of income for local governments in Indonesia. The PAD concept refers to financial revenues obtained by local governments from various sources within the regional area. In this context, there are several important points to understand (Wulandary P & Iryanie, 2018):

1. Sources of Income: PAD comes from various sources within the regional area, such as taxes, levies, results of regionally owned businesses (BUMD), regional asset income, and so on. Tax is one of the main components of PAD, including regional taxes such as motor vehicle tax, hotel tax, and so on. In addition, levies are revenues from services or facilities provided by local governments, such as market fees, parking and business permits.
2. Regulation: Original Regional Income is regulated by regional regulations (Perda) and applicable laws and regulations. Each region has the authority to regulate the types of taxes and levies that apply in its region according to the needs and characteristics of that region.
3. Important Role: The regional revenue sector has a very important role in supporting regional government finances. PAD is used to finance various government and regional development activities, such as infrastructure development, health services, education and various other programs. A high level of PAD can reflect a region's ability to finance its own public needs.
4. Evaluation of Regional Financial Capability: A high level of PAD can be an indicator of regional financial capability. Regional governments that have large enough PAD can be more independent in funding development projects without being too dependent on funds from the central government or external loans. Therefore, PAD is often a focus in regional financial planning.
5. Increasing PAD: Regional governments usually try to increase PAD through various means, such as increasing efficiency in managing taxes and levies, developing the local economic sector, and carrying out innovations in exploring other potential income.

Regional levies are one source of PAD whose main income comes from the region itself, which functions to support regional management and progress with the aim of improving community welfare (Simanjuntak & Ginting, 2019). Districts/Cities have the opportunity to optimize financial potential by establishing additional types of levies in addition to the existing ones, as long as they are based on community aspirations. This levy collection has a strong relationship with the principle of cost recovery, where the aim is to cover operational costs, maintenance, depreciation and debt payments (Muhdafil, 2021). Regional levies are payment obligations that must be fulfilled by the community to the regional government as a direct contribution related to the services or services they receive from the regional government (Putra, 2018).

Levies in general are payments to the State made by those who use State services, or is a contribution to the Government that can be imposed and direct return services can be appointed. The coercion here is economic because anyone who does not receive a return service from the government is not subject to the contribution (Mina & Ratna, 2020). According to (Adriana, 2020), the types of levies that apply in Indonesia are as follows:

1. General Services Levy
2. Special Services Levy
3. Certain Licensing Levy

The telecommunications tower levy is classified as a special service levy because it adheres to commercial principles because basically it can also be provided by the private sector

Diskominfo-SP Service is part of the Banyuasin Regional Government which is responsible for the communications and informatics sector. They cover various aspects such as telecommunications, communication facilities, information dissemination, telematics, and electronic data processing. Apart from that, the Kominfo-SP Service also plays a role in coordinating and developing Regional Apparatus Operations (OPD) as well as carrying out other tasks in accordance with the orders of the Regional Head. The duties of the Communication, Informatics and Encryption Service include the implementation of regional government affairs/provincial authority which includes the technical fields of telematics applications, institutional relations, communication facilities, information dissemination, postal, telecommunications, information data, as well as mass media development and other supporting tasks.

Diskominfo-SP Banyuasin is one of the OPDs that collects regional levies. One of the main elements of revenue that has a large impact and income opportunity in Banyuasin district is the implementation of levies and control of telecommunications towers. The levies collected by regional governments, especially by the Communications and Information Service-SP, are non-tax and are within the authority of the regions. In the context of implementing decentralization, this means that levies can be a potential source of regional income that can help development in Banyuasin district.

The scope and targets of telecommunication tower control are based on the Banyuasin Regent's Regulation (PERBUP) Number 23 of 2018 concerning the Implementation of Banyuasin Regency Government Telecommunication Tower Control Levy Management in Chapter III Point 4, namely as follows:

- a. Data collection, guidance and control over tower operations;
- b. Monitoring, evaluation and reporting on telecommunications towers;
- c. Facilitate handling of impacts arising from the provision of telecommunications services on economic development and growth, and changes in social behavior in society; and Resolving problems that arise in communities around telecommunications towers by local governments together with tower providers and/or tower managers.

**Table.1 Realization of Telecommunication Tower Levy Diskominfo-SP Banyuasin Regency 2020-2022**

| No | Year | Tower Total | Retribution Target | Payment Realization |
|----|------|-------------|--------------------|---------------------|
| 1  | 2020 | 353         | Rp. 1.489.300.683  | Rp. 1.492.742.693   |
| 2  | 2021 | 360         | Rp. 1.518.772.620  | Rp. 1.543.116.210   |
| 3  | 2022 | 406         | Rp. 1.705.930.149  | Rp. 1.448.209.209   |

Source : SKRD Banyuasin 2020-2022

The research phenomenon shows that the realization of telecommunications tower levy payments exceeds the target for the realization of levy costs in 2020 and 2021. Meanwhile, in 2022, there will be a decrease in the realization of telecommunications tower levy costs. The situation of excess realization of levy costs indicates that the companies that registered telecommunications towers met the underpayment in previous years, and the situation that caused the decrease in the realization of levy costs was because there were several towers that were only a few months old so the registered companies would pay in the following year. This indicates that there are obstacles in the process of collecting telecommunications tower levies and shows that the Communication and Information Sector has not been completely successful in optimizing regional revenues from levies, especially from the telecommunications tower levy sector because the percentage of realization tends to decline in 2021-2022. It is possible that this problem arises because the implementation of telecommunications tower control

levies is not carried out optimally. There is an element of novelty in this research, namely that previous research only examined the contribution of levies in increasing PAD, while this research also examined the effectiveness of levy receipts in increasing PAD.

Previous research on a similar topic was also carried out by (Fhitriyah et al., 2022) with the title Analysis of the Contribution of Telecommunication Tower Control Retributions to Maros Regency Regional Original Income. The results of his research show that Original Regional Income in Maros Regency increased in 2018 and 2019 because the sources of Original Regional Income revenue were optimal. However, local revenue in Maros Regency experienced a decline in 2020 due to the Covid-19 outbreak. Similar research was also carried out by (Leilani, 2021) entitled Implementation of Retribution for the Control and Supervision of Telecommunication Towers in Increasing Original Regional Income at the Purworejo Regency Communication and Information Service. (Hermawan, 2017) also conducted similar research with the title Implementation of the Withdrawal of Telecommunication Tower Control Levy by the Communication and Informatics Sector in Increasing Regional Original Income. The research gap that occurs is that previous research only analyzed the contribution of levies to increasing local revenue (PAD), whereas this research also analyzed the effectiveness of levies as a source of local revenue (PAD).

## **METHOD**

This research describes and outlines how the analysis of telecommunications tower control levies is implemented in increasing local revenue. Descriptive qualitative research (Sugiyono, 2019) is the approach used because when the researcher collects data in the field data by observation and documentation. Then, the researcher describes the results of the data collection which is processed and presented in descriptive form in the form of an explanation of words. The focus of this research is referred to as the outline of the research to be carried out. The purpose of the research focus is as a reference for researchers so that they do not get lost in the problem to be researched. The focus of this research is by referring to the analysis of the implementation of telecommunications tower control levies on increasing local revenue. Based on this research, the data sources that will be analyzed are secondary data in the form of SKRD (Regional Retribution Decree) and Deposit Certificates (STS) of the Banyuasin Regency Government for the period 2020 to 2022.

There are three stages in data analysis as follows :

### **1. Data Condensation.**

The stage of sorting and simplifying the data to make it easier for researchers to draw conclusions, then produce more accurate information without reducing its meaning (Sugiyono, 2017). Summarize or conclude and choose the main things and focus on the important things. At this stage the researcher will obtain a clear picture and help the researcher to facilitate the collection of the necessary data. In concentrating on data, researchers will be directed towards the goals they want to achieve. In this stage of quantitative research, numbers are used, whereas in this research, words are used to contain the data. In this research, there is data obtained in the field regarding the analysis of the implementation of telecommunications tower control levies in increasing local revenue.

### **2. Data Presentation.**

In the data presentation stage, the research will prepare a report so that the data that has been collected can be understood and analyzed according to the researcher's wishes and develop findings in the field. In qualitative research, data presentation is carried out in the form of short summaries, charts, matrices, graphs and relationships between categories (Sugiyono, 2022). The presentation process is carried out by showing data and creating relationships or connections between phenomena to be able to describe what happened and what needs to be followed up in achieving research objectives.

### **3. Verification or Conclusion**

This stage is the final step in data analysis techniques, namely the verification or conclusion stage. At this stage the researcher conveys the data obtained in the field (Sugiyono, 2017). Researchers find meaning from the data that has been concluded in the research process that has been carried out. This step is carried out after the reduction stage and data presentation stage with an empirical analysis process using the theory used by the researcher. Then, from this verification stage, researchers can obtain conclusions regarding the analysis of the implementation of telecommunications tower control levies in increasing local revenue.

## RESULTS AND DISCUSSION

The percentage of realization of levies and control of telecommunications towers in Banyuasin Regency is as follows:

**Table 2. Realization of Banyuasin Regency Telecommunication Tower Control Retribution Revenue for 2020-2022**

| Year | Retribution Target | Realization of Acceptance | Percentage |
|------|--------------------|---------------------------|------------|
| 2020 | Rp 1.489.300.683   | Rp 1.492.742.693          | 100,23%    |
| 2021 | Rp 1.518.772.620   | Rp 1.543.116.210          | 101,60%    |
| 2022 | Rp 1.705.930.149   | Rp 1.448.209.209          | 84,89%     |

Source : LRA Banyuasin and STS Diskominfo-SP 2020-2022

Table 4.1 above shows that there has been a decrease in revenue from levies and control of telecommunications towers in Banyuasin Regency in 2020-2021. This is proven by the percentage gain in 2020 which exceeded the revenue target, namely 100.23%, in 2021 it increased to 101.60%, while in 2022 it decreased to 84.89%. Even though there will be a decline in 2022, the realization of revenues in 2020 and 2021 has reached or even exceeded the targeted revenues.

The realization of retribution receipts that exceeded the target occurred because companies fulfilled unpaid or underpaid retribution obligations and imposed fines. Meanwhile, the realization of the levy has not yet reached the target because several registered companies believe that the new telecommunications tower has not been built for one year, so it will be paid in the following year. If the levy has not reached the set target, it will affect the amount of the budget that can be used to finance regional government. The role of Regional Government in maximizing management and exploring the potential of regional levies is very necessary so that regional levy targets can be achieved.

Based on research carried out by the author, the data obtained on the Contribution of Retribution Withdrawals is as follows:

**Table 3. Contribution of Telecommunication Tower Levy Collection to Original Income (PAD) of Banyuasin Regency**

| Year | Realization of Retribution | Realization of Origin Income | Contribution | Criteria  |
|------|----------------------------|------------------------------|--------------|-----------|
| 2020 | Rp 1.492.742.693           | Rp 202.820.182.399           | 0,74%        | Very Less |
| 2021 | Rp 1.543.116.210           | Rp 228.458.786.716           | 0,68%        | Very Less |
| 2022 | Rp 1.448.209.209           | Rp 259.515.516.450           | 0,56%        | Very Less |

Source : LRA Banyuasin and STS Diskominfo-SP 2020-2022

From the calculation of the contribution to the withdrawal of the telecommunications tower levy, it can be seen that the contribution of the withdrawal of the telecommunications tower levy to the increase in PAD for 3 years (2020-2022) is still below 10%, thus obtaining the Very Low criteria. This indicates that the Telecommunication Tower Levy still has a very small contribution or role in increasing Regional Original Income. The main cause of the decline in the contribution of telecommunications tower levies to regional income is the decline in revenue realization. This can be caused by various factors, such as a lack of company awareness about paying levies, a lack of socialization efforts and warnings from the government to educate companies about the importance of taxes and levies, limited resources to collect regional levies, or a lack of effectiveness in enforcing sanctions for late payments. Therefore, the government needs to take steps to increase Original Regional Income by increasing company awareness of the importance of paying regional levies. These efforts can include outreach campaigns or education to companies, mandatory re-registration of levies, and increasing the resources used in regional levy collection services, as well as the imposition of sanctions or fines if there is a delay in payment.

The results of this research are in line with research conducted by (Nur Alia, 2023). The contribution of regional levies to the Original Regional Income of Magelang Regency during the 2019 to 2021 period can be described as very low. The results of this research also in line with research conducted by (Fhithriyah et al., 2022). The level of contribution of telecommunications tower control levies to Maros Regency's original regional income in 2018 was very low. In 2019, the contribution level of telecommunications tower control levies to Maros Regency's Original Regional Income was very low. The contribution level of telecommunications tower control levies to Maros Regency's original regional income in 2020 is very low. This is because the income from telecommunications tower control levies depends on the number of telecommunications towers in Maros Regency, whereas in Maros Regency there are not that many telecommunications towers.

To be able to carry out development, regional governments are expected to increase PAD to reduce dependence on funding from the center, thereby increasing the implementation of regional autonomy and freedom. An important step that must be taken by the Regional Government is to calculate the real PAD potential it has. For this reason, a systematic and rational PAD potential calculation method is needed.

The calculation of the effectiveness of collecting levies and controlling telecommunications towers on increasing PAD in Banyuasin Regency is as follows:

**Table 4. Effectiveness of Levy Collection and Control of Telecommunication Towers on Increasing Regional Income in Banyuasin Regency**

| Year | Target          | Realization     | Effectiveness | Criteria         |
|------|-----------------|-----------------|---------------|------------------|
| 2020 | Rp1.489.300.683 | Rp1.492.742.693 | 100,23%       | Very Effective   |
| 2021 | Rp1.518.772.620 | Rp1.543.116.210 | 101,60%       | Very Effective   |
| 2022 | Rp1.705.930.149 | Rp1.448.209.209 | 84,89%        | Effective Enough |

Source : LRA Banyuasin and STS Diskominfo-SP 2020-2022

From the table above, it can be seen that the effectiveness of the Withdrawal of Telecommunication Tower Control Levy on Increasing PAD in Banyuasin Regency in 2020-2021 exceeds 100% so that the criteria are declared Very Effective, while in 2022 it decreases to 84.89% with the criteria being Quite Effective. A percentage above 100% in 2020-2021 indicates that the realization of levy collection has exceeded the specified target, while the decrease in effectiveness figures indicates that the performance of the Banyuasin Regency Government has decreased as the levy collection target has not been achieved. The factors that cause the withdrawal of levies for control of telecommunications towers in Banyuasin Regency to not be realized are as follows:

1. Determination of targets for levy receipts and control of telecommunications towers by Diskominfo-SP Banyuasin Regency that are too high without taking into account the risk of not collecting the levies;
2. Lack of discipline in mandatory levies to pay bills on time;
3. There are several levy payers who think that the registered tower is only a few months old, so the levy bill will be paid in the following year.

The results of this research are in line with research conducted by (Gusliana Mais & Windi, 2020) which states that the effectiveness of regional levy revenue in DKI Jakarta is above 100 percent, so it is declared very effective. The highest level of effectiveness occurred in 2016 with 104.05 percent. while the lowest level of effectiveness occurred in 2019 with 82.74 percent.

## CONCLUSION

Based on the results and discussions that have been carried out, the conclusions of this research the realization of levies and control of telecommunications towers in Banyuasin Regency in 2020-2021 was above 100%, but there will be a decrease in 2022 to 84.89%. Even though there will be a decline in 2022, the realization of revenues in 2020 and 2021 has reached or even exceeded the targeted revenues. The contribution of levies and control of telecommunications towers to the increase in PAD for 3 years (2020-2022) is still below 10%, thus obtaining the Very Low criteria. This shows that public service levies, especially telecommunications tower control levies, do not have a significant role in increasing Banyuasin Regency's PAD. The effectiveness of collecting levies and controlling telecommunications towers has an average of 100%, which means that collecting telecommunications tower levies has been effective in increasing the PAD of Banyuasin Regency.

## REFERENCES

- Adriana, N. (2020). Analisis Retribusi Jasa Umum, Retribusi Jasa Usaha Dan Retribusi Perizinan Tertentu Terhadap Pendapatan Asli Daerah (Pad) Kabupaten Bangka. *Jurnal Ekonomi Dan Manajemen*, 6(2), 99–107.
- Fhitriyah, N., Burhan, I., & Sari Den Ka, V. (2022). Analisis Kontribusi Retribusi Pengendalian Menara Telekomunikasi Terhadap Pendapatan Asli Daerah Kabupaten Maros. *Jurnal Pabean*, 4(1).

- Gusliana Mais, R., & Windi, Y. (2020). Efektivitas Penerimaan Retribusi Daerah dan Kontribusinya Terhadap Peningkatan Pendapatan Asli Daerah di DKI Jakarta Periode 2015-2019. *Prosiding Konferensi Nasional Ekonomi Manajemen Dan Akuntansi (KNEMA)*.
- Hermawan, D. (2017). Pelaksanaan Penarikan Retribusi Pengendalian Menara Telekomunikasi Oleh Bidang Komunikasi Dan Informatika Dalam Meningkatkan Pendapatan Asli Daerah di Dinas Perhubungan Komunikasi Dan Informatika Kabupaten Ciamis. *Jurnal Ilmiah Ilmu Administrasi Negara*, 4(2), 246–252.
- Lathifaniya, P. T., & Susilo. (2023). EFEKTIVITAS DAN STRATEGI PENERIMAAN RETRIBUSI PARKIR DI TEPI JALAN UMUM (STUDI KASUS KOTA MALANG). *JOURNAL OF DEVELOPMENT ECONOMIC AND SOCIAL STUDIES*, 2(1), 175–181.
- Leilani, D. M. L. (2021). *Pelaksanaan Penarikan Retribusi Pengendalian dan Pengawasan Menara Telekomunikasi Dalam Meningkatkan Pendapatan Asli Daerah di Dinas Komunikasi dan Informatika Kabupaten Purworejo*. Universitas Sebelas Maret.
- Mina, M., & Ratna, R. (2020). Pengaruh Pajak Daerah, Retribusi Daerah dan Laba Badan Usaha Milik Daerah di (BUMD) Terhadap Pertumbuhan Ekonomi Kabupaten Aceh Utara. *Jurnal Ekonomi Regional Unimal*, 3(1).
- Muhdafil, M. A. (2021). *Pelaksanaan Penarikan Retribusi Kepada Pedagang Di Pasar Tradisional Cik Puan Kota Pekanbaru Sebagai Upaya Peningkatan Pendapatan Asli Daerah*. Universitas Islam Riau.
- Nur Alia, R. (2023). Analisis Kontribusi Pajak Daerah Dan Retribusi Daerah Dalam Upaya Peningkatan Pendapatan Asli Daerah Kabupaten Magelang Tahun 2019-2021. *JURNAL RISET AKUNTANSI*, 1(2).
- Putra, W. (2018). *Tata Kelola Ekonomi Keuangan Daerah*. Rajawali Pers.
- Simanjuntak, A., & Ginting, M. C. (2019). PENGARUH PAJAK DAERAH, RETRIBUSI DAERAH, DANA ALOKASI UMUM, DAN DANA ALOKASI KHUSUS TERHADAP BELANJA DAERAH. *Jurnal Manajemen*, 5(2).
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Cv. Alfabeta.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. CV Alfabeta.
- Sugiyono. (2022). *Metode Penelitian Kualitatif dan Kuantitatif (Vol. 3)*. CV. Alfabeta.
- W. Nalle, F., K. Oki, K., & Sangaji, P. M. M. (2021). Analisis kemampuan keuangan daerah dalam rangka pelaksanaan otonomi daerah provinsi nusa tenggara timur. <http://Journal.Feb.Unmul.Ac.Id/Index.Php/INOVASI>, 1, 184–197.
- Wulandary P, A., & Iryanie, E. (2018). *Pajak Daerah dalam Pendapatan Asli Daerah*. CV. Budi Utama.

## SURAT PERNYATAAN

Saya yang bertanda tangan di bawah ini:

Nama : Novita Sari  
Nim : 191520039  
Program Studi : Akuntansi  
Fakultas : Sosial Humaniora  
No. WA : 083168302491  
Nama Pembimbing : Andrian Noviardy, S.E., M.Si  
Judul Artikel : Analisis Penarikan Retribusi dan Pengendalian Menara Telekomunikasi Terhadap Peningkatan Pendapatan Asli Daerah Kabupaten Banyuwangi

Menyatakan memang benar belum mendapatkan *Letter of Acceptance* (LoA) dan masih tahap *submit*/menunggu proses *review* dari pihak penerbit jurnal. Mengingat pendaftaran wisuda sedang berlangsung, untuk itu saya mohon dapat diizinkan mendaftar wisuda walaupun belum mendapatkan LoA, dengan konsekuensi tidak mendapatkan Transkrip Akademik saya. Saya secara sadar tidak akan menuntut Transkrip Akademik saya sebelum saya mendapatkan LoA dan mengumpulkan ke Pusat Pelayanan Mahasiswa (PPM).

Demikian surat pernyataan ini saya buat dengan sebenarnya untuk dipergunakan sebagaimana mestinya. Terima kasih.

Mengetahui,  
Ketua Program Studi

Dr. Dewi Sartika, S.E., M.Si., Ak.

Palembang, 21 September 2023  
Hormat saya,



Lampiran:  
Bukti submit artikel

[Hasil Cari Ya](#) X [Submissions](#) X [Cara upload](#) X [Gunakan Su...](#) X [LAKIK Proms](#) X [Belajar Cara](#) X [Google Teja](#) X

[←](#) [→](#) [🔍](#) [🌟](#) [📄](#) [🔒](#) [🔧](#)

**McAfee** | Web Advisor | Scanning...

We're scanning your download just to be safe.

**Submissions**

My Queue 1 Archives

**My Assigned**

1125 **Novita Sari et al.**  
 Analysis Analysis Of Retribution Collection and Tellecommunication Tower Control on Increased Original Local Government Revenue in Banyuwasin District

New Submission

Search

Submission

Help

Platform & workflow by OJS / PKP

9:11 19/09/2023

[🔍 Search](#)