



# The Effect of Port Activity on PNBP Port Deposits

## (A Study at the Tobelo Class I UPPOffice 2018–2022)

Rayvaldo A. Karimang<sup>1</sup>, Filus Raraga<sup>1</sup>, Novriani M. Wangka<sup>1</sup> (✉),  
and Faizal Susilo Hadi<sup>2</sup>

<sup>1</sup> Halmahera University, Halmahera, Indonesia

<sup>2</sup> University of Surabaya, Surabaya, Indonesia

**Abstract.** Tobelo Port, as an exit for goods and services, has great prospects in revenue so that it can increase the deposit of non-tax state revenue (PNBP). This study aims to analyze how much PNBPN derived from Tobelo Port activities from January 2018 to June 2022 and determine each PNBPN group's contribution: RAMBU, PUP and PUJK UPP Tobelo Port from January 2018 to June 2022 to the deposit of PNBPN (JSTRN) UPP Tobelo. This research used multiple linear regression and used SPSS 20 software in processing RAMBU, PUP and PUJK revenue data. The results show that non-tax revenues derived from RAMBU has no significant effect of 0.605 (greater than alpha 0.05) on the amount of non-tax state revenue deposits (JSTRN); non-tax state revenues derived from PUP has no significant 0.358 (greater than alpha 0.05) effect on the amount of non-tax state revenue deposits (JSTRN); however, non-tax state revenues derived from PUJK has a significant effect of 0.001 (less than alpha 0.05) on the amount of Tobelo Port PNBPN-UPP deposits in the period January 2018 to June 2022. The results of this study provide information that Tobelo Port PNBPN is highly dependent on ship activity, so it is recommended to add ship routes to Tobelo Port.

**Keywords:** PNBPN · SIGN · PUP · PUJK

## 1 Introduction

Law No. 17 of 2008 concerning shipping explains that a port consists of land and/or seas with certain boundaries as a place of government and corporate activities. In general, port activities are only on the activities of anchored ships, up and down passengers, and or loading and unloading goods. However, Lasse [1] said that the port has more functions than that, such as a door for goods out and in. Thus, the activities carried out by the port are inseparable from ship and goods traffic. The existence of these activities will impact port revenues. It is interesting to examine how much revenue from these activities impacts the deposit of PNBPN UP Tobelo Port.

Port service activities based on Pelindo (2013) are: 1) ship services (docking, guiding, tugging, and mooring); 2) handling loading and unloading (containers, liquid bulk, dry bulk, general cargo, Roro); 3) embarkation and debarkation of passengers; 4) stacking

services (general cargo, containers, tanks, silos); 5) bunkering (filling supplies, such as water, fuel etc.); 6) reception, tools, industrial land; 7) rental, tools, industrial land.

The Tobelo Class I Port Operator Unit Office has ports and work areas in 9 (nine) sub-districts in North Halmahera Regency, namely: 1) Tobelo Port in Tobelo sub-district; 2) Dama Port working area in Loloda island sub-district; 3) Darume Port working area in North Loloda sub-district; 4) Galela Port working area in Galela sub-district; 5) Crossing Port post in North Tobelo sub-district; 6) Special Port of PT. Pertamina TBBM Tobelo in South Tobelo Sub-district; 7) Kao Port Post in Kao Sub-district; 8) Nusa Halmahera Mineral (NHM) Special Terminal Post in Kao Teluk Sub-district. With the number of ports mentioned, it is interesting to research the contribution of UPP Tobelo to the deposit of non-tax revenues (PNBP) derived from non-tax revenues. In the Regulation of the Minister of Transportation, Number 77 of 2016 concerning Guidelines for the Implementation of Types and cost of Non-Tax State Revenue (PNBP) Applicable to the Directorate General of Sea Transportation are a) Port Service Money Receipt (PUJK); b) Issuance of Sailing Approval Letter; c) Navigational Services (RAMBU); d) Shipping Money Receipt (PUPK); e) Sea transportation services; and f) Administrative fines [2].

This research focuses on PUJK, RAMBU, and PUPK on PNBP deposits with consideration of the port class and the scope of the dominant revenue origin. Based on UPP Tobelo PNBP data, the most significant PUJK revenue was obtained in April 2022, amounting to IDR 336,450,259 and the lowest in January 2019, amounting to IDR 19,018,142. Tobelo Port revenue from January 2018 to June 2022 derived from RAMBU was the largest in December 2021, amounting to IDR 26,799,750 and the lowest in January 2019, amounting to IDR 5,599,944. The largest PUPK in June 2021, amounting to IDR 19,017,105 and the lowest was IDR 157,620. The most considerable revenue was in April 2022, amounting to IDR 372,626,227, and the lowest was in January 2019, amounting to 24,775,706.

Aftoni and Ciptono [3] concluded that increasing the number of dock taps will speed up the time to go back and forth ships at a port, and there is an opportunity for the port to generate more revenue by utilizing the difference in docking time when used for loading and unloading activities. Furthermore, research by Astari [4] found a relationship between loading and unloading and local revenue. The results are that loading and unloading activities have an effect of 99.15% in increasing local revenue.

## 1.1 Port

Government Regulation No. 69 of 2001 explains that a port is a place consisting of land and surrounding waters with certain boundaries as a place of government activities and economic activities that are used as a place for ships to dock, anchor, embark-disembark passengers and loading-unloading goods equipped with shipping safety facilities and port support activities as well as a place for intra and intermodal transportation [5]. Port is an area of water protected from waves, with marine terminal facilities such as docks, loading and unloading equipment, and storage facilities for storing goods.

Furthermore, the port functions of Nugraha [6] consist of Interface, Link, Industry entity, and Gateway were divided into first, the port as the entrance or exit of goods from or to the country or region. Impact on the economy of a country or region. Second, the port as a gateway. Ships entering the port are subject to the laws and regulations

of the country or region where the port is located, namely the provisions of customs, immigration, and quarantine import/export regulations. With these activities, Tobelo Port as a service provider, will receive non-tax state revenue (PNBP).

### **1.2 Non-Tax State Revenue(PNBP)**

State revenue is divided into tax revenue and non-tax revenue, known as Non-Tax State Revenue (PNBP). Law No. 15 of 2016 explains that PNBP is central government revenue that is not derived from taxes are first revenue sourced from the management of government funds. Second, revenue from the management of separated state assets. Third, acceptance of natural resource utilization. Fourth, revenue is derived from the imposition of administrative fines. Fifth, revenue in the form of grants that are due to the government.

Central government revenue derived from Non-Tax Revenue (PNBP) is supported by Regulation of the Minister of Transportation Number PM 77 of 2016 concerning Guidelines for the Implementation of Types and Tariffs on Types of Non-Tax State Revenue Applicable to the Directorate General of Sea Transportation, namely: a) Port Services Revenue (PUJK); b) Issuance of Sailing Approval Letter; c) Navigational Services (RAMBU); d) Shipping Revenue (PUPK); e) Sea transportation services; and f) Administrative fines. Thus, good PNBP management can optimize the amount of UPP Tobelo revenue.

### **1.3 Type of Receipt**

Types of Non-Tax State Revenue (PNBP) supported by Director General of Sea Transportation Regulation No. HK/103/2/14/DJLP16 areas follows:

1. Receipt of money for port services, hereinafter referred to as PUJK.
2. Receipt of Navigational Services.
3. Receipt of Shipping and Maritime Money, hereinafter referred to as PUPK.
4. Acceptance of Sea Transportation Services, hereinafter referred to as JAL.

Of these types of revenues, PUJK, signs and PUP are the main revenue or revenues of the port interns of including Tobelo Port.

## **2 Research Methods**

This research was conducted at Tobelo Port. The variables in this study were the Deposit of Non-Tax State Revenue (PPNBP) - called JSTRN; RAMBU; PUP, and PUJK January 2018 to June 2022 UPP Tobelo Port.

The Tobelo Port UPP Non-Tax State Revenue Report data were derived from RAMBU, PUP, and PUJK revenues from January 2018 to June 2022. And the Tobelo Port UPP Non-Tax State Revenue Deposit Report derived from RAMBU, PUP, and PUJK revenues from January 2018 to June 2022. Other data were used to complete this research information.

### 3 Results and Discussion

The test of model fulfillment and feasibility was previously described based on the estimation of multiple linear regression models. The following describes the regression coefficient, which includes the direction of the relationship between the independent variables (RAMBU, PUP, and PUJK) on the dependent variable (JSTRN), which is negative or positive (Table 1).

#### 3.1 A. Dependent Variable: JSTRN

The previous Coefficients table shows that the regression coefficient for the RAMBU variable is 0.483, the PUP variable is 1.251, and the PUJK variable is 0.799. The regression coefficient of RAMBU is positive, meaning that when non-tax state revenue derived from RAMBU increases, the amount of non-tax state revenue deposits (JSTRN) will also increase. Likewise, when non-tax state revenue derived from RAMBU decreases, the amount of non-tax state revenue deposits (JSTRN) will also decrease. Likewise, an increase in RAMBU revenue of Rp 1 million will increase the number of deposits by Rp 0.493 million, and vice versa; a decrease in RAMBU of Rp 1 million will reduce the number of deposits by Rp 0.493 million. The PUP regression coefficient is positive, meaning that when non-tax state revenue derived from PUP increases, the amount of non-tax state revenue deposits (JSTRN) will also increase. Likewise, when non-tax state revenue derived from PUP decreases, the amount of non-tax state revenue deposits (JSTRN) will also decrease. Likewise, an increase in PUP revenue of Rp. 1 million will increase the number of deposits by Rp. 1.251 million, and vice versa, a decrease in PUP of Rp. 1 million will reduce the number of deposits by Rp. 1.251 million. PUJK regression coefficient is positive, meaning that when non-tax state revenue originating from PUJK increases, the amount of non-tax state revenue deposits (JSTRN) will also increase. Likewise, when non-tax state revenue originating from PUP decreases, the amount of non-tax state revenue deposits (JSTRN) will also decrease. Likewise, an increase in PUJK revenue of Rp. 1 million will increase the number of deposits by Rp. 0.799 million, and vice versa, a decrease in PUJK of Rp. 1 million will reduce the number of deposits by Rp. 0.799 million.

The results of this study can be concluded that UPP Tobelo Port must pay attention to the amount of revenue derived from RAMBU, PUP, and PUJK, namely by adding

**Table 1.** Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	57695893.327	16577171.127		3.480	.001		
1 RAMBU	.493	.944	.057	.522	.605	.570	1.755
PUP	1.251	1.345	.105	.930	.358	.543	1.842
PUJK	.799	.083	.834	9.676	.000	.929	1.076

shipping routes to Tobelo and other supporting ports in order to increase the amount of revenue and at the same time increase the amount of PNBP deposits of UPP Tobelo Port to the state treasury.

## 4 Conclusions and Suggestions

Some conclusions that can be drawn from this research are that non-tax revenue derived from RAMBU does not have a significant effect of 0.605 (greater than alpha 0.05) on the total deposit of non-tax revenue (JSTRN) of UPP Tobelo Port. Non-tax revenue derived from PUP is insignificant 0.358 (greater than alpha 0.05) affects the total deposit of non-tax revenue (JSTRN) UPP Tobelo Port period January 2018 to June 2022. Non-tax revenue originating from PUJK has a significant effect of 0.000 (less than alpha 0.05) on the total amount of non-tax revenue deposits (PNBP) of UPP Tobelo Port in the period January 2018 to June 2022. By looking at the contribution of RAMBU, PUP, and PUJK to the total JSTRN deposit, the largest is PUJK Rp 6,285,492,419 (87.61%); followed by RAMBU Rp 612,878,840 (8.54%) and the smallest is PUP Rp 276,159,209 (3.85%). It can be concluded that they can affect the significance of these variables.

## References

1. Lasse, D.A (2016 Port Management Ed. 2 Rajawali Press Jakarta Triamodjo 2010 Port Planning Beta Offset Yogyakarta)
2. Regulation of the Minister of Transportation Number PM77 of 2016 concerning Implementation Guidelines for Types and Tariffs on Types of Non-Tax State Revenue Applicable to the Directorate General of Sea Transportation.
3. Muhammad Aftoni ,Dr. Wakhid Slamet Ciptono, Mba , Mpm. (2013) Evaluation of Port (Terminal) Revenue Through a Regression Approach *Ship Turn around Time* Thesisl S2 Master of Management. <http://etd.repository.ugm.ac.id/penelitian/detail/65788>, accessed on August 11, 2022
4. Ni Ketut Murdani Anak Agung Elik Astari (2019) The Effect of Loading and Unloading Volume of Goods on the Revenue Volume of PT Varuna Tirta Prakasya (Persero) Companyat Benoa Port, Badung Regency Satyagraha Journal, Vol.02,No.01, February-July 2019.
5. Decree of the Minister of Transportation No. KP414 Year 2013 Regarding the Determination of the National Port Master Plan Government Regulation No.69/2001 on Ports
6. Safri Nugraha etal ([https://bphn.go.id/data/documents/pengelolaan\\_pelabuhan\\_oleh\\_daerah.pdf](https://bphn.go.id/data/documents/pengelolaan_pelabuhan_oleh_daerah.pdf)). Accessed on, August 11, 2022LawNo. 17 Year2008onShipping

**Open Access** This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

