Implementation of Regional Income Management Policies in Bone Regency

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Abstract

The objectives of this research are: (1) Management of Regional Income of Bone Regency with four samples and one of the Regional Income Office reveals any discrepancies of existing income exceeded targets. This fact has shown a success rate of Bone Regency regional income management. (2). Successful management of regional income of Bone Regency supported by the facilities/infrastructure management are sufficient although basically the infrastructure needs improvements and repairs on a regular basis. Another element to support the success rate of regional income management of Bone Regency is the government apparatus as management executors of Regional Income of Bone Regency has shown a good performance although basically the achievement level should be enhanced. (3). Increased Bone Regency of Regional Income indicates the level of public awareness to understand and obey the rules of the higher taxes and retribution. Other reality shows also the indication of the level of welfare is high enough. The main constraints in implementing the policies In Bone Regency: (1) management (2) skill of human resource in mapping out the target, and (3) inaccurate data/information of retribution object.

Key Words: Regional income, management, policies.
1. **Introduction**

The development of a region is not only determined by the amount of income received by the region from the central government in the form of General Allocation Fund and Special Allocation Fund. Rather, the most encouraging progress of an autonomous region is determined by the extent to which the region concerned is able to mobilize the resources of its wealth derived from the Regional Income.

Bone Regency as an autonomous region is a unit of community boundaries authorized to organize and administer governmental affairs and public interests based on the aspirations of the people within the unitary state. As an autonomous region, Bone Regency has the autonomous right, authority, and obligations of autonomous regions to set up and manage their own affairs and interests of local communities in accordance with legislation.

One of autonomy of the Bone Regency is the right to regulate regional income to finance government activities, particularly organizing governmental affairs into domestic affairs in accordance with the legislation. Implementation of governmental affairs of regional authority is funded based on the expense of income budget and regional expenditure. Regional incomes have a very important role in financing the development in the region. Regional incomes will increase if it is supported by a good management system of regional income sources. In order to synergize and integrate the regional economy with the national economy, it is required to optimize the utilization of regional income sources. Regional incomes derived from the resources owned by the region are a reflection of the level of the region's autonomy. The development of a regional cycle with the use of regional income budget shows local incomes increase, then the region has been able to implement fiscal decentralization with the diminishing dependence level towards the central government.

Incomes of Bone Regency consist of Regional income: those are the regional tax incomes, the regional retribution incomes, the incomes of wealth management of separated region and other legitimate Regional Incomes. Bone’s other regional income is derived from the balance funds and other authorized regional income.

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Based on this view, although someday aid funds in the form of equalization funds between the central government and local government (General Allocation Fund and Special Allocation Fund) dispensed, Bone Regency is still able to continue the activities of the government and their own development. These views are a key indicator of a status of autonomous regions with different administrative status of the region, where the source budget of their programs comes entirely from the central government.

Based on the fact that can be seen in the incomes and expenditures budget of Bone Regency from year to year, the contribution of the regional income to the Regional Income and Expenditures Budget is still very low. It’s only 1% of the income and expenditure budget in years of 2014 and 2015.

The background of the lacking regional autonomy of Bone Regency attracts the researcher to conduct a research under the title: Implementation of Regional Income Management Policy (Case Study of Regional Income Management of Bone Regency).

2. Literature Review

1. Regional Government Policy

Regional government policies are rules set by the local government to regulate the government in accordance with its intended purpose. When linked with the management of regional incomes, the government policy is the rules established by regional governments to regulate and manage sources of regional income.

The development of regional government in Indonesia is not only implemented in the present, but the implementation of the regional administration has been started since the establishment of the Republic of Indonesia. This fact is made clear by the explanation of the regional government in the Constitution of 1945. Article 18 of the 1945 Constitution explaining regional government states that;

"Indonesia region division over a large and small region with the structure of its government is established by the constitution, by looking at and considering consultative basis within the Government administration system, and the rights of its origins in the regions that are special"

2. Regional Income

Article 79 Act No. 22 of 1999 on regional government explains that: "Regional income is the income from the tax sector, regional retribution, to regional corporate incomes, the incomes of the wealth management of separated region, and others as incomes of legitimate regional incomes. Regional incomes one of

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components of regional income sources”.

In addition to the above rule of law, Act No 32 of 2004 on regional government explained that: Regional income is all regional right recognized as an addition to net wealth in certain budget period, the regional income is derived from balancing funds of central and regional as well as from the region itself, regional income and other legal incomes. Concerning the definition of regional income Rochmansjah\(^7\) explained that; Regional income is incomes sourced and collected by the regional governments. The source of regional income consists of: local tax, regional retribution, profit from locally-owned enterprises (enterprises), and other legitimate regional incomes.

In addition to the above view, Haris\(^8\) expressed that; “Regional income is the incomes from the local tax sector, local retribution, locally-owned enterprise incomes, the incomes of the wealth management of separated areas, and other legitimate regional incomes”. Opinions on regional income are expressed also by Subarsono that\(^9\); Regional income is a local income sourced from the local tax, the incomes of wealth management of separated areas and other legitimate local income in funding the implementation of regional autonomy as principle of decentralization.

Thus, the efforts to increase regional incomes should be viewed from more comprehensive perspective, not only reviewed from individual region but also from the relation to the unity of the Indonesian economy\(^10\). Regional income itself is considered as an alternative to obtaining additional funds that can be used for various purposes determined by the region, particularly, routine purposes. Therefore, the income increase is desired by each region\(^11\).

From the various descriptions view above, it can be concluded that the regional income is income earned from the management of the various resources available in the regions, which are intended to increase development in the regions.

3. Regional Income

Programs of regional governments in developing of all sectors of government are highly demanded to be more independent in funding and operating budget for the domestic operation. From that perspective, it can be seen that the high attachment relationship between regional income and expenditure, the definition of regional incomes according to Act No. 28 of 2009 is: Regional financial


resources derived from the region concerned consisting of local tax incomes, the retribution incomes, wealth management incomes of separated region and other legitimate regional incomes.

According to David and Aidan\textsuperscript{12}, the local income is income derived from local tax incomes, local retribution incomes, local corporate profits, and others legitimate income. From the opinions above, the researcher concludes that the regional income is all existing income in the region which the income is derived from sources of income in the region itself, as outlined in the regional regulations.

4. Taxes and Retributions

Taxes and retributions as sources of regional income will be described as follows. According to Act No. 6 of 1983 on general stipulation and procedures of the Indonesian tax which has been enhanced by Act No. 28 of 2007 that: Tax is a mandatory contribution by the taxpayer based on the norms of law to finance collective expenditures in order to improve public welfare in which the services are not directly benefited from. The notion of such tax has explained that taxes are mandatory and enforced. If in the implementation of the tax payments are found either intentional or unintentional negligence, sanction will be given.

The same view is revealed by Cheema, et. all that\textsuperscript{13}: Tax is levydone by the government based on legislation which the incomes are used for paying government’s public expenses and the services are not directly given to the payment which needs to be enforced. In addition to taxes, government also levies official taxes, retributions. Retribution is levies imposed to people who use the facilities provided by the country. Retribution conducted directly by the government will be enjoyed by the public in the form of country’s facilities they use. The levy is also governed by the country constitution, Act No. 19 of 1997 on Local Taxes and Retribution.

5. Object and Retribution Group

Retribution objects are various types of certain services provided by the regional government. In the implementation of regional administrations, it has been agreed that not all services provided by regional governments serve as the retribution source. The types of services that become the object of retribution are; public services, business services, and certain licensing regulated in Act No. 34 of 2000 article 18 paragraph (1) of the Local Taxes and Retribution. Types of public service retributions are: 1. Health Service Retribution, 2. Waste/Hygiene Service retribution, 3. Retribution of Identity Card and Civil Certificate expenses, 4. Retribution of Public parking service on the public


\textsuperscript{13} Cheema, S., Shabbir dan Rondinelli Dennis A. 1983. Implementing Decentralization Programmes in Asia. Local Capacity for Rural Development, Nagoya, UNCRD.
street 5. Retribution of Expansion and Burial Services, 6. Market Service  
retribution 7. Fire extinguisher maintenance retribution 8. Testing Vehicle  
retribution 11. Testing vessel retribution.

6. Balancing Fund

Chapter I Article I point 8 in the Indonesian Government Regulation No. 55  
Year 2005 on balance funds explained that: "Balance Fund is a fund sourced  
from APBN allocated to regions to fund the needs of the region in order to  
implement decentralization". Furthermore, point 9 explained about sharing  
funds: "Sharing fund is a fund sourced from APBN allocated to regions based  
on the percentage figure for financing the needs of the region in the  
implementation of Decentralization. Balance Fund is a fund owned by region  
from APBN which consists of; a. Sharing Fund, b. General Allocation Fund, c.  
Special Allocation Fund.

Balancing Fund aims at providing assistance to regions in funding the programs  
of the region. Balancing funds are also intended to reduce the gap between the  
budget division of central and local government. Balance funds coming from  
the center consist of three types: 1. Sharing Fund (resourced from the country  
budget for the implementation of decentralization). 2. General Allocation Fund  
(sourced from the country budget for fiscal capacity equalization for the  
implementation of decentralization). 3. Special Allocation Fund (sourced from  
the country budget to fund specific regions for special programs of local affairs  
in accordance with national priorities.

7. Incomes of Local Resources

In addition to taxes and retribution as the main foundation of regional income,  
there are also other income management that is the balance between central and  
regional finance. Financial balance between the center and regions shows the  
region financial management still get help from the center. Financial balance  
between the center and the region is deeply regulated in Act No. 32 of 2004  
that; Financial balance between central and regional government is the division  
of equitable, proportional, democratic, transparent and accountable financial  
system in a series of funding for the implementation of decentralization by  
considering the potential, condition and local needs as well as the amount of  
decentralized governance and development tasks.

In addition to the financial balance between the center and the regions, regional  
governments are given authority to maintain the resources owned by the region.  
Retribution of wealth of the region is a levy imposed on consumption or use of  
property belonging to the region (Regional Regulation of Bone Regency No. 3  
of 2015). The region’s wealth managed by the Department of Income is in the  
form of home regions and BTC.
Framework

The increase in regional incomes as contribution of various agencies and regional institutions, has contributed substantially in the development in Bone Regency. Policies on the management of regional income sources have been heavily regulated by the government formalized through regional regulations that manage the regional incomes\textsuperscript{14}. From the above illustration, it has provided an overview of how the implementation of the management policy of regional incomes in Bone Regency. The conceptual framework is clarified by the following framework:

\begin{figure}[h]
\centering
\includegraphics[width=\textwidth]{framework.png}
\caption{Framework}
\end{figure}

3. Research Methods

This study uses descriptive qualitative method with the aim at describing the condition of regional income Management of Bone Regency. Descriptive research is research that aims to systematically explain an event or problem that occurs in a particular society. In obtaining the data of this study, the researcher uses multiple methods of Field Study as follows: Observation, The questionnaire, and Interview.

4. Results and Discussion

A. Regional Policies on Regional Income

1. Bone Regency Regulation No. 1 Year 2015 on Local Taxes

Various policies and rules are stipulated by the government both at central and regional levels to regulate all the interests and resources of regional income management. The stipulated rules will then control the implementation of the management and use of assets/source of regional income itself. Mentioned in Bone Regency Regional Regulations that: "Local tax of tax contribution to the local taxpayer owed by private persons or entities that are enforceable under the Act, by not getting the rewards directly and used to for regional expense and for prosperity of the people". Taxes in the Bone Regency (source tax) are managed directly by the regional government of Bone Regency derived from various aspects of management. The sources of this tax will be managed to be used for

development purposes in Bone regency.

Chapter 1 Article 1 emphasize more that: Hotel Tax is a tax on services provided by the hotel, restaurant tax is a tax on services provided by restaurants, entertainment tax is a tax on the organization of entertainment, advertisement tax is a tax on the implementation of the billboard, street lighting tax is a tax on the use of electricity, mineral tax not rock is a tax on extraction of nonmetallic minerals or rocks, either from natural sources inside or the surface of the earth used, the parking tax is a tax on the operation of parking off-street, whether provided as a business, including the provision of parking lot for transportation, ground water taxes is a tax on extraction or utilization of ground water, nest tax is a tax on the activities of extraction or exploitation of bird's nest, property tax of rural and urban areas is a tax on the earth or buildings owned, controlled or used by individual people or entity, except for the area used for plantation, forestry and mining, fees for acquisition of land and buildings is a tax on the acquisition of right of land or buildings.

Local Tax Regulations in Bone Regency also recognizes anctions against violators of the taxpayer. The sanctions provided for in Article 59, Chapter VII, which reads as follows: 1) The amount of additional payable taxes in SKPDKB as referred to in Article 57 paragraph (2) a and b subject to administrative sanctions in the form of interest of 2% per month calculated from the tax less or overdue for a maximum period of 24 months calculated from the time the tax is debited. 2) The amount of payable tax deficiencies in SKPDKBT as referred to in Article 57 paragraph (3) shall be subject to administrative sanctions in the form of an increase of 100% of the amount of the tax shortfall. 3) The increase in paragraph (2) shall not be applied if the taxpayer reported the action itself before the examination. 4) The amount of payable tax in SKPDKB in Article 57 paragraph (2) c subjected to administrative sanctions in the form of a rise of 25% from the taxpayer plus administrative sanctions in the form of interest of 2% before the count of tax is less or paid late for the period a maximum of 24 months calculated from the moment the tax is debited. The fact above shows the government's seriousness in managing the regional income from the tax sector. Despite administrative sanctions is given violators, the tax are still up to 100%.

2. Bone Regency Regional Regulation No. 2 of 2015 on Public Service Retribution

In addition to sources of regional income derived from taxes, other income sources is also mentioned in the form of retribution. In Article I Chapter I General stipulation, it is mentioned that the retributions are local taxes as payment for services or certain special permits provided and/or granted by the regional government for the private or public benefit. Basically, before the enactment of Act No. 28 of Year 2009 on Regional Taxes and retribution of freedom given to the region to determine the sources of the income from the retribution although it is basically not regulated in the Act (Act No. 18 of 1997). Along with the birth of Act No. 28 of 2009, any region is no longer allowed to
conduct retribution beyond those stipulated in the Act.

Regional Regulation of Bone Regency about Public service retribution in Chapter I General Provisions Article I mentioned that that the object / source of general service retribution are:


Regarding the amount of the retribution rates, in Chapter V, Article 20, paragraph 1 and 2 on Principles and objectives of structure stipulation and rates, it is explained that: Principles and objectives in determining the structure and the amount of the retribution rate are stipulated by taking into account the cost of providing the related services, the ability of community, the aspect of justice, and the effectiveness of controls over the service (ayat1) ... costs as referred to in paragraph 1 covers operational costs and maintenance, interest expense, and cost of capital (paragraph 2).

The structure and retribution rate are set referred to the amount of retribution that has been stipulated. But the stipulation of the rates will be adjusted to the socio-economic conditions and the financial capacity of the region and takes into account the ability of the people as a target of retribution.

In the implementation of the rules of Public service retribution, sanctions are given to those who don’t pay retribution. The sanction is in a form of administrative sanction. In Article 42 of Chapter IX, Administrative Sanctions are described as follows: v. Mandatory retribution which is not paid on time or less pay, it is subjected to administrative sanction in the form of interest of 2% per month from the payable or less paid retribution and charged using STRD. vi. Retribution billing referred to in paragraph 1 is preceded by the Warning Letter. vii. Government officials in charge of collecting and depositing the unpaid or less paid retribution receive sanction in the form of disciplinary punishment in accordance with laws and regulations that apply. The above rules are done in order to increase regional incomes from retribution sector of business services although, basically, the sanction against violators is still very light.

3. Bone Regency Regional Regulation No. 3 of 2015 on Business Services

In accordance with Rule of Act No. 28 of 2009 governing the Regional income is equipped with regional Government Policies governing Bone Regency
Business Services. To understand more about the notion of services and business services, Regional Regulation of Bone Regency No. 3 of 2015 explained that: Services are programs of Local Government in the form of service that goods, facilities, or the other benefit can be enjoyed by each individual or institution, while business services are services provided by the regional government to embrace the principles of commercial as it can basically also be provided by private sector.

Bone Regency recognize nine types of retribution in the Regional Regulation of Bone Regency on Business service retribution, as in Chapter I Article 1 General Provisions state that retribution included in business services are; Local Resources retribution, Wholesale Markets and/or Shops retribution, auction place retribution, Terminal retribution, Special parking Places retribution.

Accommodation/Bed & Breakfast/Villa retribution, Slaughterhouse retribution, Ports Service retribution, Recreation and Sports retribution.

4. Bone Regency Regional Regulation No. 4 of 2015 on Certain Licensing Retribution

In this type of regulation, regional regulation set by Bone Regency just focuses on four types of licensing only. This fact is adapted to the conditions and needs of Bone Regency. The types of licensing in Bone Regency is regulated by Chapter I Article I General stipulation on Bone Regional Regulation No. 4 of 2015 discussing Specific Licensing stated that:

1. Types of licenses is; establishing Building permit retribution, Disorders Licenses retribution, Route Licenses retribution, and Fishery Permits retribution.

2. Building Permits is a payment for granting the building permit by the local government to the individual or entity, including a revamp of the building.

3. Levy is a nuisance permit payment of the licensing business premises to an individual or entity that may pose a threat of harm, damages, and / or harassment, including surveillance and control activities on an ongoing basis to prevent disturbance of order, safety, or health Generally, maintaining order environment, and fulfilling workplace health and safety norms.

4. Permit the route is a permit issued by the regent or the officials indicated to the operation of public transport by motor vehicle, to serve the needs of passenger and freight services on the route specified in the District.

5. Business Permits fisheries, hereinafter referred License is written permission must be owned by the person or legal entity to conduct fishing effort.

Determination of certain licensing levies tariffs are intended to safeguard the interests of the object permissions. This is made clear in Chapter V, Article 10
of the principles and objectives of the tariff structure determination and explained that: Principles and objectives in the tariff setting Licensing Certain levies based on the aim to cover some or all costs of conducting the relevant licensing (paragraph 1)... the cost of providing licensing referred to in paragraph 1 includes demolition permit documents, field monitoring, enforcement, administration, and the cost of the negative impact of granting the permit. From these explanations it is clear seen that granting licenses to people who need certain permissions is intended to protect society itself.

B. Regional Income Management Bone Regency

1. Regional Income of Bone Regency managed by Regional Income Department

The realization of Regional Income of Bone Regency in 2014 showed an excess amount of total regional income as it has been the target directly managed by the Department of Regional Income of Bone regency. Of the twelve types of sources of taxes and retribution managed by the Department of Income Bone Regency shows the differences in each type of resource taxes and retribution there. From the data obtained by the author from the Department of Income of Bone Regency dated October 24, 2014 show that:

<table>
<thead>
<tr>
<th>No</th>
<th>TYPE OF RETRIBUTION/TAX</th>
<th>TARGET</th>
<th>REALIZATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Hotel Tax</td>
<td>Rp. 105,100,000,00</td>
<td>Rp. 114,741,070,00</td>
</tr>
<tr>
<td>2.</td>
<td>Restaurant tax</td>
<td>Rp. 215,400,000,00</td>
<td>Rp. 23,835,000,00</td>
</tr>
<tr>
<td>3.</td>
<td>Advertisement tax</td>
<td>Rp. 200,000,000,00</td>
<td>Rp. 206,975,275,00</td>
</tr>
<tr>
<td>4.</td>
<td>Entertainment tax</td>
<td>Rp. 11,000,000,00</td>
<td>Rp. 6,600,000,00</td>
</tr>
<tr>
<td>5.</td>
<td>Street Lighting Tax</td>
<td>Rp. 6,569,840,000,00</td>
<td>Rp. 8,037,099,866,00</td>
</tr>
<tr>
<td>6.</td>
<td>Fetch &amp; Material Processing Goals. C Tax</td>
<td>Rp. 384,000,000,00</td>
<td>Rp. 189,217,894,00</td>
</tr>
<tr>
<td>7.</td>
<td>Central Market Watampone Retribution</td>
<td>Rp. 390,800,960,00</td>
<td>Rp. 235,627,500,00</td>
</tr>
<tr>
<td>8.</td>
<td>Inpres / Non Inpres Market Retribution</td>
<td>Rp. 1,395,035,500,00</td>
<td>Rp. 1,495,384,000,00</td>
</tr>
<tr>
<td>9.</td>
<td>Regional Resources use (Rent Area and BTC)Retribution</td>
<td>Rp. 1,500,000,00</td>
<td>Rp. 51,297,385,00</td>
</tr>
<tr>
<td>10.</td>
<td>The Earth and the Sea being trafficked out of Regions</td>
<td>Rp. 150,000,000,00</td>
<td>Rp. 373,962,100,00</td>
</tr>
<tr>
<td>11.</td>
<td>Special parking Retribution</td>
<td>Rp. 456,000,000,00</td>
<td>Rp. 9,740,000,00</td>
</tr>
</tbody>
</table>

To Hotel Tax with a target Rp.105,100,000,00 is able to be realized 114,741,070,00. For a restaurant with a target Taxes Rp.215,400,000,00 Rp.216,310,00 is able to be realized. For Rp.200,000,000,00 advertisement tax target can be realized Rp.206,975,275,00. For entertainment tax to the target can be realized Rp.6,600,000,00 Rp.11,000,000,00. For street lighting tax with a target of Rp. 6,569,840,000,00 able to be realized in the amount of Rp. 8,037,099,866,00. For Tax of Collection and Processing of Minerals Go C, with a target of Rp. 384,000,000,00 can be realized in the amount of Rp.189,217,894,00. For Retribution of Central Market Watampone with a target of Rp. 390,800,960,00 can be realized in the amount of Rp. 235,627,500,00. For retribution of Presidential Market inpres/Non Inpres with a target of Rp. 1,395,035,500,00 can be realized in the amount of Rp.1,495,384,000,00.
Property Use area; BTC area and the home use with a target of Rp. 150,000,000.00 can be realized in the amount of Rp.51,297,385.00. Retribution of Results for Land and Sea is traded out of the area targeted Rp. 456,000,000.00 can be realized in the amount of Rp. 373,962,100.00. To retribution of a special parking without existing targets with income realization Rp.9,740,000.00.

From the above presentation can be concluded that: a. The success rate of realization of Income of Bone regency can be measured with a percentage of 45%, assuming that there are five types of taxes and charges that exceed existing target; Hotel tax, restaurant tax, advertisement tax, street lighting tax, levies Presidential Market / non-PI. b. That not all types / objects assessed taxes Bone Regency government can meet existing targets. This fact can be seen from the seven types of taxes that do not meet such targets; Entertainment Tax, Tax of Collection and Processing of Minerals Group C, Central Market Watampone retribution, retribution of Local Resources (Rent Area and BTC), Marine Product Retribution being trafficked out of the region. C. Whereas there is one type of Retribution (Retribution of Special parking) without a target but is able to be realized with incomes reaching Rp.9,740,000.00. d. There is one type of targeted Retribution (levies Fish Auction Market) without any realization.

b. Regional Income of Bone Regency in 2015

In 2015, Local Income of Bone Regency Income managed by Department of regional income of Bone Regency showed several variables. The first variable is that there are several objects conditions of taxes increased from an existing target. There is also a tax object decreased and are at the same level with the existing target.

This fact is made clear by the data the researcher get from the Department of Income of Bone Regency on Local Income District Office Specialty managed by Department of Regional Income of Bone Regency (December 31, 2015) it explained that:

<table>
<thead>
<tr>
<th>NO</th>
<th>TYPE OF RETRIBUTION/TAX</th>
<th>TARGET</th>
<th>REALIZATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Hotel Tax</td>
<td>Rp. 110,100,000.00</td>
<td>Rp.134,786,597.00</td>
</tr>
<tr>
<td>2.</td>
<td>Restaurant tax</td>
<td>Rp. 240,200,000.00</td>
<td>Rp.193,570,000.00</td>
</tr>
<tr>
<td>3.</td>
<td>Advertisement tax</td>
<td>Rp. 220,000,000.00</td>
<td>Rp.238,185,950.00</td>
</tr>
<tr>
<td>4.</td>
<td>Entertainment tax</td>
<td>Rp. 11,000,000.00</td>
<td>Rp. 7,920,000.00</td>
</tr>
<tr>
<td>5.</td>
<td>Street Lighting Tax</td>
<td>Rp.6,569,840,000.00</td>
<td>Rp.5,455,056,743.00</td>
</tr>
<tr>
<td>6.</td>
<td>Taxes of Fetch &amp; Material Processing Goals. C Underground Water Tax</td>
<td>Rp. 400,000,000.00</td>
<td>Rp. 400,000,000.00</td>
</tr>
<tr>
<td>7.</td>
<td>Taxes of Swallow’s Nest</td>
<td>Rp. 30,000,000.00</td>
<td>Rp. 110,740,090.00</td>
</tr>
<tr>
<td>8.</td>
<td>- Rent Regions</td>
<td>Rp. 10,000,000.00</td>
<td>Rp. 29,251,301.00</td>
</tr>
<tr>
<td>9.</td>
<td>Custom Acquisition of Land and Buildings</td>
<td>Rp. 2,804,711,611.00</td>
<td>Rp. 2,804,711,611.00</td>
</tr>
<tr>
<td>10.</td>
<td>Retribution Local Resources</td>
<td>Rp. 610,000,000.00</td>
<td>Rp. 1,296,799,737.00</td>
</tr>
<tr>
<td>11.</td>
<td>- Use of BTC</td>
<td>Rp.1.998,574,000.00</td>
<td>Rp. 291,183,000.00</td>
</tr>
<tr>
<td>12.</td>
<td>Special Parking Control Retribution</td>
<td>Rp. 24,000,000.00</td>
<td>Rp.1.613,438,000.00</td>
</tr>
<tr>
<td>13.</td>
<td>Retribution of Telecommunication Tower</td>
<td>Rp. 100,000,000.00</td>
<td>Rp. 57,751,000.00</td>
</tr>
<tr>
<td>14.</td>
<td></td>
<td>Rp. 50,110,868.00</td>
<td>Rp. 50,110,868.00</td>
</tr>
<tr>
<td>15.</td>
<td></td>
<td>Rp. 9,887,500.00</td>
<td>Rp. 9,887,500.00</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>Rp.13,128,325,611.00</td>
<td>Rp.9,543,713,261.00</td>
</tr>
</tbody>
</table>
Hotel Taxes with target Rp.110,000,000,00 can be realized to be Rp.124,726,597.00. For a restaurant with a target Taxes Rp.240,200,000,00 can be realized to be Rp.193,530,00. For Rp.220,000,000,00 advertisement tax target can be realized to be Rp.238,185,950.00. For entertainment tax with a the target Rp.11,000,000,00 can be realized to be Rp.7,920,000,00. For street lighting tax to the target Rp.6,569,840,000,00 can be realized to be Rp.5,455,056,743.00. For Tax Collection and Processing of Minerals Gol C with a target of Rp. 400,000,000,00 can be realized to be Rp.110,740,090.00. Underground water tax Rp.30,000,000,00 can be realized Rp. 29,251,301.00. Swallow nest tax Rp. 10,000,000,00 is without realization. For fees for acquisition of land and buildings Rp.2,804,711,611.00 can be realized to be Rp.1,296,799,737.00. For Retribution of Central Market Watampone target Rp.610,000,000,00 can be realized to be Rp.291,183,000,00. For Levy Presidential Market inpres/ Non inpres with a target of Rp. 1,998,574,000,00 can be realized in the amount Rp.1,613,438,000.00. Retribution of regional Property; home use with a target area Rp.24,000,000,00 Rp.57,751,000,00 and BTC is able to be realized with the target Rp.100,000,000,00 can be realized in the amount of Rp. 50,110,868.00. Retribution of special parking without existing targets with income realization Rp.9,887,500.00.

Retribution of telecommunication towers control without the target with the realization Rp.65,132,475.00

From the above presentation, it can be concluded; A. The success rate of regional income realization of Bone Regency can be measured with a percentage of 18%, assuming that there are three types of taxes and charges that exceed the target of 15 Types of Taxes and Retribution that there is; Hotel tax, advertisement tax, Retribution of Local Resources (Use Home Regions). B. That not all types / objects assessed taxes Bone Regency government can meet existing targets. This fact can be seen from the eleven (12) types of taxes that do not meet such targets; Restaurant tax, amusement tax, street lighting tax, tax of Intake Processing Minerals of Group C, taxes of Underground Water, Taxes of swallow's nests, Fee of Acquisition of Land and Building, Retribution of Market (Central Market Watampone), Retribution of Presidential Inpres/Non Inpres Market, Retribution of Local Resources (Use BTC), Special parking Retribution, Retribution of Telecommunication Tower Control. C. Whereas there is one type of retribution (Levy Special parking) without a target but was able to be realized with incomes reaching Rp.65,132,475.00. D. There is one type of targeted tax (Swallow's Nest) without any realization. E. There is one type of retribution in 2014 increased by 2015 that use of the Regional House. F. That the rate of decline in regional income of Bone Regency in 2015 has decreased compared to incomes in 2014. This fact can be proven by the existence of several types of taxes and Retribution decreased success rates in accordance with existing targets, namely; Restaurant tax, street lighting tax, retribution of market. G. That the Local Income Bone Regency in 2014 has
decreased in 2015 with the percentage rate = 48% in 2014 and 2015 = 15%, so the rate of decline reached 33%.

2. Regional Income of Bone Regency managed by the Department of Transportation (Transportation Agency)

Regional Income Management which is managed by the Department of Transportation Bone Regency is in contrast to regional income which is managed by the Department of Income. The real difference lies there on the type and source of retribution and taxes, the number of source/object of taxation and retribution, as well as the absence of income target to be the benchmark in the achievement of the regional income.

To determine the amount of income the regional income managed by the Department of Transportation, the author tries to decipher the regional income according to the source is given by the Department of Transportation (Accountability Report on education of Regional Income Fiscal Year 2013-2014-2015) as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>Type of Retribution Source</th>
<th>Year of 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Public service Retribution</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Retribution of Parking service in the public street</td>
<td>Rp. 600,000,000.00</td>
</tr>
<tr>
<td></td>
<td>- Retribution of Motor Vehicle Testing</td>
<td>Rp. 400,000,000.00</td>
</tr>
<tr>
<td>2</td>
<td>Business service Retribution</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Terminal Retribution</td>
<td>Rp. 200,000,000.00</td>
</tr>
<tr>
<td></td>
<td>- Special Parking Place Retribution</td>
<td>Rp. 1,002,300,000.00</td>
</tr>
<tr>
<td></td>
<td>- Ports Service Fees</td>
<td>Rp. 917,000,000.00</td>
</tr>
<tr>
<td>3</td>
<td>Specific Licensing Retribution</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Traktek Licensing Retribution</td>
<td>Rp. 45,000,000.00</td>
</tr>
<tr>
<td></td>
<td>- Retribution of un-motorized Vehicles</td>
<td>Rp. 161,540,000.00</td>
</tr>
<tr>
<td></td>
<td>- Licensing Division of Transportation</td>
<td>Rp. 40,000,000.00</td>
</tr>
</tbody>
</table>

| Total | Rp. 1,763,840,000.00 |

3. Regional Income of Bone Regency managed by the Department of Tourism is a tourist location (parking at tourist sites) that becomes an asset of Bone Regency. In Bone regency, there are tourist sites that belong to Bone regency government and private. For the realization of receipts and deposits of Regional Income budget in the years 2013 to 2015 will be explained as follows:

<table>
<thead>
<tr>
<th>NO</th>
<th>Retribution Type</th>
<th>TARGET</th>
<th>REALIZATION 2013</th>
<th>REALIZATION 2014</th>
<th>REALIZATION 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tourist site / parking Retribution</td>
<td>Rp.410,000,000.00</td>
<td>Rp.118,871,008</td>
<td>Rp.284,439,000</td>
<td>Rp.212,884,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rp.410,000,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rp.350,000,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>Rp.118,871,008</td>
<td>Rp.284,439,000</td>
<td>Rp.212,884,000</td>
<td></td>
</tr>
</tbody>
</table>

From the above explanation, it can be concluded that; 1, realization of regional income receipts which managed the Department of Culture and Tourism every year never reach the target there. 2, lack of public interest to visit tourist sites in Bone regency which directly managed by the Department of Culture and Tourism is caused due to several things: (a data source interview; December 2, 2015): B, lack of adequate facilities at tourist sites. C, Maintenance and renovation of new facilities and the provision of tourist location is constrained by the lack of existing budget. D, there are other similar tourist sites are managed by private sectors (private). E, lack of competitiveness with other
tourist sites is managed privately. F, the Government pay less attention to region that have tourism potential for well management. G, new tourist sites tend to be managed privately, eventually when the local government is managed as if it is too late. H, to increase local incomes derived from tourism assets, the government should pay attention to the following matters; 1, Improve the facilities and the renovation of the tourist facilities and infrastructures that already exist. 2 Note and manage the new tourist sites to improve existing infrastructure especially roads to tourist sites. 3, Establish a budget as much as possible to manage the existing and new tourism asset. 4, Establish Law on asset management in the Bone Regency.

The earned regional income sampled this study are as follows; A, Regional Income managed by department of regional income shows fluctuating conditions. In 2013 it exceeded the existing target, in 2014 did not achieve the target there, and in 2015 exceeded existing target. B, Regional Income managed Local Income Department of Transportation indicates that the situation is up and down although each retribution managed the Department of Transportation is no provision targets yet it is a source of significant regional income. C, Regional Income managed by the Department of Culture and Tourism shows deficit condition. This is because every year the income managed by the Department of Culture and Tourism never showed levels that exceed the predetermined targets. F, Regional Income Management sampled in this study demonstrates he highest level of management and realization is in the Department of Income.

5. Conclusion

Explanation and presentation on the management of regional income mentioned above, provide the following conclusions: First, management of Regional Income of Bone Regency with four samples and one of the Regional Income Office reveals any discrepancies of existing income exceeded targets. This fact has shown a success rate of Bone Regency regional income management. Second, successful management of regional income of Bone Regency supported by the facilities / infrastructure management are sufficient although basically the infrastructure needs improvements and repairs on a regular basis. Another element to support the success rate of regional income management of Bone Regency is the government apparatus as management executors of Regional Income of Bone Regency has shown a good performance although basically the achievement level should be enhanced. Third, increased Bone Regency of Regional Income indicates the level of public awareness to understand and obey the rules of the higher taxes and retribution. Other reality shows also the indication of the level of welfare is high enough.