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Factors Affecting the Acceptance of Terminal Retribution at Mamuju District West Sulawesi Indonesia in the Era of Regional Autonomy

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Abstract
The level of effectiveness based on the target varies annually but has declined.The highest level of effectiveness in 2002.The acceptance of terminal retributionin Mamuju district during the observation period by 93% per year.Level of efficiency is quite efficient, although the level of efficiency of the resulting terminal fee collection show during the observation period the lower or less efficient but still in the good category.Operating costs and the number of collectors has a significant influence on the acceptance of terminal charges, but the number of collectors affect the retribution revenue through the terminal operating costs, because the cost of operating its own highly influenced by the number of collectors.Operating expenses has a positive relationship with the terminal so the retribution revenue increased operational cost effectively improve the reception terminal retribution.The number of collectors increase is mainly due to inadequate terminal facilities in the absence of the doorway so that all intake can be monitored and can prevent leakage in revenue.
Keywords: terminalretribution, effectiveness, efficiency, and operational costs.

1. Introduction

Implementation of Law No. 32 of 2004 on Regional Government and Law No. 33 of 2004 on Fiscal Balance between Central and Local Government, which gives a greater role to the district/ city to organize and manage their own affairs and interests of the community to bring Consequently the district / city government to provide more funds.

Exercise autonomy authority has the authority to make policy area to provide services, increased participation, initiative, and community empowerment for the public welfare. Granting authority to the regions to retribution taxes and levies led to the emergence of various kinds of taxation and levies relating to various aspects of people's lives as each regency are required to attempt to increase the sources of revenue in order to finance further improve governance and service to the community. Local governments are also required to manage and exploit all the potential of the region as well as more creative glance at new sources of revenue in accordance with the potential of the area owned.

Levies Management Terminal in Mamuju already refers to the system of fee collection area that is set in the law and regulations set out in the region. It is intended to cover part of development activities, supervision and memperoieh profit oriented suit with fair market value.

In the process of implementation of the collection there are two variables was observed that the operational costs and the number of collectors, hereinafter referred to as the independent variable. Variable costs operasional can positively or negatively influence the acceptance of a terminal retribution. Positive effect if the increase in operating costs led to increased acceptance of Terminal retribution. Similarly, the number of collectors, can negatively or positively influence the acceptance of a terminal retribution. Number of collectors also affect operating costs because the operational cost structure also makes components salaries and welfare expenses so the addition of the collector's collector is expected to affect operating costs. Achieving increased revenue Terminal retribution will certainly affect the effectiveness and efficiency of terminal receiving retribution and its contribution to revenue.

Contribution of local tax revenue fluctuates from year to year and tend to decrease in the formation of Mamuju PAD, as well as levies but other lawful admission PAD actually made a significant contribution to the formation of PAD Mamuju. It can be seen in Table 1 below:

Table 1. Sources of Revenue Contribution to Total PAD Mamuju Year 2001 - 2008

Source Acceptance PAD		Contribution (%)							
		2001	2002	2003	2004	2005	2006	2007	2008
1	Local Taxes	53.92	43.33	39.39	33.53	38.98	37.80	38.95	32.63
2	Retribution	46.08	50.65	42.53	35.77	34.24	36.99	36.74	31.58
3	Other PAD Legal	0,001	6.03	18.08	30.70	26.77	25.21	24.31	35.79
	Number	100	100	100	100	100	100	100	100

Sources: Terminal, 2009

In the period 2002 to 2004, revenue contribution levies more than the local tax revenue, levies contribution has declined from year to year, ranging from 34.24% in 2005 and up to 2008, contribution levies only reach 31.58%, only slightly lower than the contribution of local taxes which reaches 32.63%. The opposite occurs in other revenues increasing legitimate.

Until 2008 there were 35 types of levies collected Mamuju city government. In the period 2001 - 2002 there are 5 types of levies that provide significant contribution to the acceptance of retribution, retribution is the retribution the market, service charges cleanliness / litter, and terminal fees. Then in 2004 to 2008, the population registration retribution and health retribution contributed fairly well to the acceptance of retribution. Retribution which contributes the largest contribution to the retribution but the retribution market area decreased from year to year. Contributed to the decline in levies occur almost every kind of retribution.

Terminal retribution is one source of local government revenue are important. With the ever-increasing population mobility course required transportation services are getting better with the higher frequencies, especially ground transportation. Contribution Terminal retribution declining from year to year as well as the growing realization of acceptance when the population is increasing se `. Ach year, as well as the number of public vehicles whose numbers increased rapidly from year to year.

Retribution revenue realization terminal can be more clearly seen in Table 2 below:

Table 2.Target development and realization of Terminal retribution Mamuju District Year 2001 - 2008

Year	Target (Rp)	Realization (Rp)	Enhancement Realization (% / year)
2001	100,000,000	46,312,375	-
2002	89,100,000	72,374,800	36.01
2003	140 700 000	144 690 200	49.98
2004	144; 000.000	160 007 000	9.57
2005	200,000,000	215 221 550	25.65
2006	215,000,000	223 610 000	3.75
2007	230,000,000	231 085 000	3.23
2008	250,000,000	235,110,000	1, 71

Sources: Terminal, 2009

Terminal growth retribution receipts are likely to continue to decline from year to year requires efforts to increase the terminal retribution receipts. Efforts to increase revenues derived from the retribution can be done by improving the quality of services, facilities and infrastructure that could affect the proper retribution and withholding performance is viewed from the side of the administration.

From the foregoing, it is seen that in measuring the performance of admission fees can be done by looking at the terminal level of effectiveness and efficiency of terminal receiving retribution. Admission fees alone terminal allegedly influenced by certain factors such as operating costs and the number of officers atauau collector collector.

2. Problem Formulation

a. Is receiving retributionterminal in Mamuju district West Sulawesi effective and efficient?
b. How much influence the operational costs and the number of collectors for receivingretribusi terminal in Mamuju district West Sulawesi ?

3. Theory Study

3.1 Retribution

Retribution is one source of government revenues are used to fund the implementation of governance, and social development in the region. There is some sense of retribution, among others:

According Siahaan (2005: 5) "Retribution is mandatory payments to the state of the population due to certain services provided by the state for its residents on an individual basis". While according Muqadim (1999: 109); "Retribution is in respect of anything done facility services provided by government directly and significantly to the payer".

The elements are attached to the notion of retribution by Ilyas (2004: 6) levies retribution should bedasarkan laws, withholding properties can be enforced, the collection is done for the country, used for expenditures for the general public and rewards can be perceived by the retribution payer .

Meanwhile, the retribution is meant by local levies as payment for services rendered or specific licensing exclusively reserved or granted by the local government for the benefit of the individual or entity

(Suparmoko, 2002: 106).

Kaho (1991) explain, levies are levies as payment for the use of services or employment because of getting the services of a business or property for the area concerned, or because the services provided by the county.

According to Law No. 34 of 2000 as amendments to Law No. 18 of 1997 on regional taxes and levies explained that "Retribution area is hereinafter referred to retribution local taxes as payment for certain services or special permits *provided and supplied by the government or areas for the benefit of private persons or entities ".*

3.2 Cost Concept Retribution

In service provision, the government of course require a fee, this fee can be divided into direct costs and indirect costs. According Yowono et al (2005: 20), Cost is the cash or cash equivalent value issued to provide goods and services that are considered to bring the benefits of the present and future for the organization. Costs arise as a result of the use of organizational resources such as people, equipment, materials, services from various parties, and various facilities.

In theory, the cost of retribution divided into two groups, namely retribution on the costs and charges under cost.

1) Retribution in under cost

The basic concept for a local tax retribution is usually suggested that the fee is based on the total cost of services provided. But the theoretical examination of the charges involve some compromises. This resulted in charges being below the level of full cost and subsidies from general revenues. According to Amanullah in Adisasmita (2006: 98), there are four main reasons why this is the case, namely:

arises when a service is a public good that is provided for profit collective, but a retribution charged to discipline consumption. Should remain at the level of loading calculations to avoid waste but allow the minimum consumption level main by all income groups. Example of this is the imposition of prescription charges health.

To retribution under cost (subsidy) occurs when a service is part of the private sector, and part of a *public good,* it is of benefit to the individual user, but its consumption needs to push for the public interest or gain. The most striking example is the train and bus fares are subsidized in order to encourage people to use public transport from existing traffic rather than new road construction expenses.

services are entirely *private good* can be subsidized if it is a popular demand and the authorities are reluctant to confront the public with the full cost. It is often carried out in order to provide recreational facilities of swimming pool and opera house.

Private good is a retribution under cost (subsidized) because it is regarded as a basic human need and low income groups, so do not expect full cost.

2) Retribution on the Up Cost

In some cases fees may be based on the full cost of *recovering* from a service, ie on the basis of profit. According to Amanullah in Adisasmita (2006: 99). There are three reasons why this is the case;

a. levies imposed on the cost to goal setting that involves less direct costs, such as parking meter.
b. retribution may be charged at a rate above the cost discipline in order to strengthen their influence on consumption. Retribution phone may be divided in accordance with the purpose not to push congestion at peak hours *bussiness.*
c. levies imposed on top of the service charge if the request is pretty much high and people want to pay for it because the level of need or popularitasi and offers services retribution limitations.

3.3 Terminal Retribution

Terminal is a transportation infrastructure that is part of the transportation system to facilitate the flow of passengers and goods. If viewed from the terminal function, based KEPMEN Transportation Terminal No.31 of 1995 on Road Transport, that there are 3 (three) fungis terminals, namely:

a. Function for the passenger terminal is waiting for convenience, comfort transfer from one vehicle to another vehicle, where facilities and private facilities information private vehicles.
b. Terminal functions for the government in terms of planning and traffic management for managing traffic and transport as well as avoid the congestion, charges and levies as a source of control of public transport. "
c. Function as a terminal operator for the entrepreneur is setting bus operations, the provision of facilities and information for bus crew and the base facilities.

Based on the above description of class retribution, Retribution Terminal retribution entry in the category of Business Services. Retribution Business Objects services are services provided by Local Government with Adopt commercial principles include:

a. Service by using / utilizing regional assets that have not been optimally dimanfatkan, and

b. Services by local governments throughout msmadai not provided by the private sector.

Business Services retribution is determined by the following criteria:

a. Fees for services are not taxes and charges for services are not general or specific licensing fees.
b. services concerned are commercial services that should be provided swasU sector, but have not adequate or the presence of property owned / controlled areas that have not been fully utilized by the local government. Understanding property is all property movable and immovable, not including cash, securities, and other non-current assets .

3.4 Acceptance of TerminalRetribution

1) Effectiveness and Efficiency of Revenue of TerminalRetribution

Effectiveness is the relationship between the results of a tax retribution with the tax yield potential, assuming that all taxpayers pay a tax liability on walking a year in and pay all the tax due.

In addition to measures of effectiveness, to look at the performance of the organization can also be seen from the point of efficiency. Understanding of efficiency into account issues such as the number of inputs: raw materials, money, and human variables necessary to obtain the specified output level for a particular purpose. According to Devas et al, efficiency is to measure the part of the tax revenue is used to cover the cost of tax collection. Costs means any costs that relate directly or indirectly from the planning to the tax revenue. Efficiency will also be greater if the cost to organize receipts as low as possible to tax revenues.

According Sunarto (2005: 152), Measuring the efficiency of taxes or levies based on the proportion of income taxes or levies something that used in various stages up to the billing.

Operating costs alone allegedly influenced by the number of collectors because of the structure of the components of operating expenses are salaries / wages and welfare costs so that an increasing number of collectors collector automatically affect the operating costs. Number of collectors is a powerful exogenous variabei terhadapar terminal retribution revenue while operating expenses is due to the number of endogenous variables affect the revenue retribution collector terminal through operational costs.

4. Hypothesis

Based on a description of the problem formulation, the formulation of hypotheses have been put forward in this study are as follows:

1. Alleged that the retribution has not been effective and efficient terminal
2. Alleged that the operational costs and the number of collectors positive effect on revenue realization terminal retribution.

5. Method of the Research

5.1 Location of Research

The research was conducted in the City of Mamuju with the following considerations:

1. Mamuju City is a city in the province of West Sulawesi is the most populous and most densely populated province of West Sulawesi.
2. Terminal in the city of Mamuju is a source of potential revenue and levies are expected to contribute significantly to the local revenue.

The study lasted for 3 (three) months ie from October s / d in December 2009.

5.2 Types and Sources of Data

The data used in this study is Dafam primary data and secondary data, the data obtained from:

a. primary data, through direct research on fapangan to conduct field research and interviews directly with the competent parties in this case primarily agency managers and service user terminals include the Department of Transportation.
b. secondary data, which consists of books of literature, secondary data include revenue realization data, target data and receiving Terminal retribution, the data population, income per capita, the data available on the terminal facility.

5.3 Data Collection Techniques

Techniques used to collect data and information in the study done by:

a. research literature *(Library Research)* by studying literature books, research, journals, periodic reports and other documents relating to the object Ncmbahasan da! pm this study
b. field researchinterview is to do field research and interviews with terminal managers

5.4Operational Definition

1) potential is the whole object of retribution from the existing terminal, which consists of a number of public vehicles, the number of establishments, the use of sleeping space, the use of other facilities as well as the number of days of use rates for a year in dollars.
2) Terminal retribution is receiving the service provision of terminal facilities, including the parking of

vehicles and public buses, places of business and other facilities in the terminal in dollars.

3) Collector's Number is the number of officers retribution collector terminal.
4) Effectiveness is the ratio between the value of the ratio for the realization of the potential multiplied by 100% or the ratio between actual divided by the target multiplied by 100%.
5) Efficiency is a measurement of the value of the ratio of operating expenses to revenues realized.
6) Operating cost is the sum of salary costs, welfare costs, maintenance costs, electricity costs, water costs are calculated annually in dollars.

6. Results and Discussion

6.1 Development and its contribution Retribution Against Terminal PAD

As we know that the terminal is part of a retribution charges for services that are managed by the Department of Transportation Mamuju. In the formation of PAD, terminal retribution contribution is very small and from year to year is weakened, it is because the value of the terminal itself is small retribution is also caused by an increase in revenue itself from year to year.

Table 3.Contribution Charges Against Terminal Revenue Mamuju Year 2001 - 2008

Year Budget	Realization Terminal retribution (IDR)	PAD (IDR)	Contribution (%)
1	2	3	4
2001	46,312,375	833 004 247	5.56
2002	72,374,800	1140767254	6.34
2003	144 690 200	3174746190	4.56
2004	160 007 000	6533591549	2.45
2005	215 221 550	7859697611	2.74
2006	223 619 000	10,366,968,281	2.16
2007	231 085 000	11,910,137,858	1.94
2008	235,110,000	16,978,745,166	1.38

Sources: Data Processed 2009

In addition to contributing to the terminal retribution source revenue decreased, contributing to the total terminal retribution retribution and percentage fluctuates from year to year rnelemah. Pretty extreme decline occurred in 2004 with a percentage of 6.85% worth of growth well below the previous year of 10.72%. The decrease is due in 2004, types of levies increased from 7 types of levies in 2003 to 28 types of levies. Terminal decline retribution contribution to total revenue levies are also due to increased revenues from other types of levies that exceed the retribution increase terminal. The following table is presented to the terminal retribution contribution levies during the period 2001 to 2008.

Table 4.Contribution Retribution Retribution Against Terminal Mamuju Year 2001 - 2008

TahunAnggaran	Retribution (IDR)	Terminal retribution (IDR)	Contribution (%)
2001	383 833 330	46,312,375	12.07
2002	577 780 217	72,374,800	12.53
2003	1350064978	144 690 200	10.72
2004	2336790164	160 007 000	6.85
2005	2711342309	215 221 550	7.94
2006	3834865644	223 619 000	5.83
2007	4375554983	231 085 000	5.28
2008	5361447747	235,110,000	4.39

Sources: Data Processed 2009

6.2 Levies Revenue Potential Terminals

Retribution revenue potential terminal in the city by the Financial Management Board Mamuju Mamuju determined in accordance with the number of public transport vehicles. Maximizing the revenue potential is influenced by the capacity of the terminal, the terminal infrastructure, and quality of service that affect the willingness of passengers utilizing terminal services which in turn determines the number of public vehicles that utilize terminal services. Potential Terminal retribution Mamuju in the last eight years can be seen in Table 5 below;

Table 5.Levies Revenue Potential Terminal Mamuju Year 1999 - 2006

Year	Potential Mopen	Potential bus	Potential Wartel	Potential Stall	Total Potential
2001	93.6 million	540,000	420,000	480,000	95.04 million
2002	277 200 000	4.32 million	420,000	480,000	282 420 000
2003	209 200 000	8.64 million	420,000	480,000	218 740 000
2004	327 160 000	8.64 million	420,000	480,000	336 700 000
2005	397 440 000	10.08 million	420,000	480,000	408 420 000
2006	447 840 000	11.52 million	420,000	480,000	460 260 000
2007	483 120 000	11.52 million	420,000	480,000	495 540 000
2008	483 120 000	14,400,000	420,000	480,000	498 420 000

Sources: Data Processed 2009

From the table it can be seen that the potential charges in the terminal based on the number of vehicles continues to increase every year. In the calculation of this potential, transportation agencies assume that if all public vehicles passing through the terminal receiving the fees they receive are worth the 5 listed in the table .. In fiscal year 2002, the spike potential of Rp. 95.04 million in the previous year to Rp. 282 420 000 or by nearly 300%. The increase is due to changes in rates of Rp.500/hari to Rp. 1.000/hari common for passenger cars and for buses, fare changes from Rp. 1.500/hari to Rp. 4.000/hari kiosks and stalls while no changes in rates.

During the observation period, the percentage of retribution revenue target terminal to terminal retribution revenue potential Mamuju respectively by 67% in 2001, 60% in 2002, 95% in 2002, 83% in 2005, 89%, in the year 2006, and 95% in 2005, new in 2008 targeting to reach 104% of the potential terminal. In 2008 which slightly exceeded the target set is precisely the realization of potential revenues in 2008 can not exceed the target. So the revenue targets each year depending on the level of previous year percentage revenue. It is can be seen in Table 6 below:

Table 6: Actual Growth Growth Target Retribution Terminal retribution and Terminal Year 2001-2008

Year Budget	Target Ret. Terminal (Rp)	Growth Target	Realization Retribution Terminal	Growth RealizationRet. Terminal
2001	100,000,000	-	46,312,375	-
2002	89,100,000	-10.9	72. 374 800	36.01
2003	140 700 000	57.91	144 690 200	49.98
2004	144,000,000	2.35	160 007 000	9.57
2005	200,000,000	38.89	215 221 550	25.65
2006	215,000,000	7.5	223 619 000	3.76
2007	230,000,000	6.98	231 085 000	3.23
2008	250,000,000	8.7	235,110,000	1.71

Sources: Data Processed 2009

In Table 6 above, terfihat that targeting is not based on the realization of the previous iahun especially terlinat in 2003 which realized a growth of 49.98%, but in 2004, the retribution revenue target terminal only 2.35%. Similarly, the targets in 2006 grew by 8.7% whereas the growth realized in the previous year was only 3.23%. This shows that the determination of the retribution revenue target in the terminal Mamuju not adapted to the realization of the previous year.

Further when compared to actual revenues, it can be seen that the untapped potential is still huge. This is consistent with field observations that on average only 700 of the public transportation terminal every day that passes while for 2008 the number of public vehicles reached 1,342 units. This means that if the transportation department based on the assumption that if all vehicles passing through the terminal, then there are 642 vehicles that do not go to the terminal which is untapped potential. This can be seen in the following table:

Table 7.Realization and Levies Revenue Potential Terminal Mamuju Year 2001 - 2008

Year Budget	Potential Terminal retribution (IDR)	Realization Retribution Terminal	Percentage Realization
1	2	(3)	(4) = (2) / (3)
2001	95.04 million	46. 312 375	48.73
2002	282 420 000	72,374,800	25.63
2003	218 700 000	144 690 200	66.16
2004	337 140 000	160 007 000	47.46
2005	408 420 000	215 221 550	52.70
2006	460 260 000	223 619 000	48.59
2007	495 540 000	231 085 000	46.63
2008	498 420 000	235,110,000	47, J7

Data source: Department of Transportation Mamuju (processed data)

7 of the above table shows that during the period 2001-2008, the average retribution receipts terminal only reached 47% of the existing potential. This is because the number of departures from the terminal which is low as a result of the reluctance of the general passenger car drivers to use terminal services. This reluctance is because:

1. proximity to the terminal market causes many traders who use the terminal area to trade so that the capacity of the terminal to be not optimal and cause congestion in the terminal.
2. growing number of motorcycle taxi driver with a motorcycle hangout too close to the terminal market and so, people prefer to use motorcycles as opposed to using public transportation because they have to wait until the full first passenger car newly departed.

6.3 The effectiveness of TerminalRetribution

Effectiveness in this paper is in addition to measuring the ratio between actual results with the target terminal retribution acceptance acceptance. This is very important because it can provide information about the ability of a region in the terminal fee collection activities. In connection with the measurement of the effectiveness of fee collection at the terminal can Mamuju presented in Table 8 below;

Table 8.Effectiveness Terminal Retribution Based Target In Mamuju Year 2001 - 2008

TA	Realization ofTerminalRetribution	Target of Effectiveness Based on Receipts Target(IDR)	
1	2	3 4 = 2/3x 100%	
2001	46,312,375	10o.000.00	46.31
2002	72,374,800	89,100,000	81.23
2003	144 690 200	140 700 000	102.84
2004	160 007 000	144,000,000	111.12
2005	215 221 550	200,000,000	107.61
2006	223.619:000	215,000,000	104.01
2007	231 085 000	230,000,000	100.47
2008	235,110,000	250,000,000	94.04

Data source: City BPKD Mamuju (processed)

Measuring the effectiveness of retribution receipts terminal based on revenue targets in Mamuju during the period 2001 - 2008 fluctuated with fantastic value for value above 100%, especially in 2004, which reached 111.12% effectiveness rate, this is because in 2004, retribution revenue reaches terminal Rp.160.007.000 compared with a target of 2004 amounted to Rp. 144,000,000. But after 2004, its value has declined until in 2006 the value of effectiveness is not touched ideally is 100% but still in good category is 94.04% and this is because in 2008 the terminal retribution receipts are not able to pass through the target.

In addition, in Table 8 also looks retribution revenue target terminal in 2002 is set lower than the previous year due to the 2001 actual revenues are not able to meet the target. But in 2004 the target was increased dramatically from the previous year of Rp. Be Rp.140.700.000 89,100,000, whereas in 2002 the realization of revenue retribution does not reach the target terminal.

Based on the data in Table 8, it was concluded that the performance of the management of terminal charges in Mamuju with effectiveness measurement based on the target results indicate that the level of effectiveness is very good although the value is still fluctuating and declining.

6.4 Efficient Management of Terminal Charges

The level of efficiency of terminal receipts retribution depends on the ability to reduce costs) perasional as low as possible and increase the acceptance of a terminal retribution. Based on the operating costs used in the terminal fee collection, then the calculation efficiency Mamuju terminal retribution receipts in 1999 to 2006 can be seen in Table 9.

Table 9.Efficiency Retribution Mamuju City Terminal in Year 2001 - 2008

Year	Realization	Operational cost	Efficiency recieving
2001	46,312,375	6,500,000	14
2002	72. 374 800	9,500,000	13
2003	144 690 200	13,000,000	9
2004	160 007 000	21.65 million	14
2005	215 221 550	42.3 million	20
2006	223 619 000	59.35 million	27
2007	231 085 000	96.95 million	42
2008	235,110,000	134 500 000	57

Data Sources: City BPKD Mamuju (processed data)

Rate calculation results in the terminal fee collection efficiency Mamuju from 2001 to 2008 looks very volatile. But if efficiency is measured using a scale that expressed by Booth, the retribution revenue is still in its early stages terminals efficiently.

Of table 9 above, shows that in 2003, a very good level of efficiency that is 9%. This is because:

1) In 2003 operating costs can be reduced simply because the number Rp.13.000.000 in 2003, the number of collectors only amounted to 7 people.
2) In 2003, vegetable markets have not placed side by side with the terminal so that the terminal parking lots are not used by the merchant and can be utilized to the maximum because there is no congestion in the terminal.

While in 2008 the level of the greater efficiency or less efficient at 57%. The high level of efficiency is due;

1) the year 2008, operating expenses reached Rp.134.500.000, ballooning operating costs is due in 2008, salaries of collectors increased in 2007 to Rp.300.000 Rp.400.000. Similarly, the welfare costs are rising from 150,000 in the previous year to 200.000 in 2008.
2) greater the number of vegetable vendors from neighboring islands that occupy the terminal area to sell so that the use of the terminal area for the parking of vehicles to be not optimal.

Although the efficiencies of scale by using the booth, the efficiency in 2008 is still in either category, but given terminal retribution is included in the class of business services where these services are provided deerah government with the principles of commercial to earn a decent profit then this efficiency level is sufficient alarming.

6.5 Factors Affecting of Acceptance Terminal Charges

In view of the reception area by calculating the performance and efficiency of admission charges efiktivitas terminal during the period of observation shows that the lower the level of effectiveness as well as efficiency of terminal receipts retribution decreased during the observation period or the more inefficient it is to be seen on the side of the organization's performance in expected effect on the acceptance of terminal charges at the same time affect the effectiveness and efficiency of terminal receiving retribution.

In efforts to increase revenue Terminal retribution must be supported by internal factors and external, internal factors are most influential allegedly operating costs and the number of collectors. To prove this allegation, the data obtained were analyzed by multiple regression methods. With these methods are expected to know the influence of the independent variable operating cost (X_1) and the number of collectors (X_2) to the terminal retribution revenue as the dependent variable.

Based on the results of the print by using SPSS for windows, then the regression results can be seen in the following equation:

$Y = 6{,}803{,}600 \text{ to } 1.621\ X_1 + 19.152.623X_2$

(-2.527) (4.688)

F count = 33.170

R2 = 0.930

R = 0.902

N = 8

With the above equation, it can be concluded as follows:

a.Variable operating costs (X_1)

Variable operating costs (X_1) has a significant influence on the acceptance of Terminal retribution (Y) However the operational costs have a negative relationship with the show value = -2.527. this is not in line with the hypothesis that increased operating costs when the retribution revenue also increased terminal. This is because the incoming components of operating expenses for salaries and welfare expenses are very large numbers.

Operating costs that have a negative relationship is consistent with the study done by Harrod Padatuan Sambo who examined the effect of operating expenses to Terminal retribution in the city of Makassar and Syaifullah who also examined the effect of operating expenses to Terminal retribution in the city of Kendari.

Therefore, the results of the regression can be explained that if the increased operating costs Rp. 1,000,000 it will lower the cost of admission fees amounting to Rp. 1.621 million. So it is not advisable to increase the operating costs due to increased operating costs are not effectively improve the reception terminal retribution.

b.Variable Number of collectors (X_2)

For a variable number of collectors (X_2), has a significant influence on the acceptance of Terminal retribution (Y) and has a positive and significant relationship, this is indicated by the value of $t_2 = 4.688$. This means that if the number of collectors increased 1 person it will improve reception terminal retribution for ^{M} Rp. 19 million per year. Therefore it can be suggested that there should be increasing the number of collectors to be able to improve reception terminal retribution.

From the regression results obtained values of $R^2 = 0.93$, indicating that the operating costs (X_1) and the number of collectors (X_2) is able to explain the variable retribution receipts terminal (Y) by 93%, while the remaining 7% is explained by the variation of other variables outside the model. While the results obtained from the simultaneous test that simultaneously variable operating costs (X_1) and a variable number of collectors (X_2) significantly influence the acceptance variable levies (Y), as shown by the calculated value of 33.170.

However, the regression models produced above happens multicollinearity or assumption of the classical model where the deviation between the independent variables contained in the model has a relationship senpurna or near perfect, then this is done to avoid multikulinearitas non-linear regression models with two-stage or two methods smallest power of two stage (PTDT).

With this method, it can be seen the influence of the independent variable number of collectors (X_1) of the operating costs (Y_1) and the influence of operational costs (Y_1) to retribution receipts terminal (Y_2) as well as the influence of the number of collectors (X) against the retribution receipts terminal (Y_2) through the operating cost (Y_1). Variables to be regressed can be seen in Table 10 below:

Table 10.Number of collectors, Operating Costs and Revenue Terminal retribution Mamuju Year 1999-2006.

Year	Number Collector (X)	Operating Costs (Y_1)	Acceptance Terminal retribution (Y_2)
2001	3	6,500,000	46,312,375
2002	5	9,500,000	72,374,800
2003	7	13,000,000	144 690 200
2004	11	21.65 million	160 007 000
2005	13	42.3 million	215 221 550
2006	16	59.35 million	223 619 000
2007	21	96.95 million	231 085 000
2008	23	134 500 000	235,110,000

Data source: Department of Transportation, 2009

By using non-linear regression analysis of a two-stage or two methods smallest power of two phases (PTDT), then obtained the following results:

1) Effect of Number of collectors on operational costs

Based on the results print out using SPSS for windows, then the regression results can be seen in the following regression equation:

$LN\ Y_1 = 13.720 + 1.489\ lnx$ (1)

(38.351) (10.054)

F count = 101.085

$R^2 = 0.944$

With the above equation, it can be described as follows:

- **Variable Number of collectors (Ln X)**

From the results it appears that the regression coefficient a, = 1.489. This figure shows that the number of collectors positive effect on operating costs. So if there was an additional amount equal to 1% then the collector will result in increased operating costs by 1.489%. The influence of the number of collectors is a significant operating cost which is marked with a value of t = 10,054.

From the first stage regression results obtained values of $R^2 = 0.944$, indicating that the amount of variation collector (lnx) can explain the variation of the variable operating costs (LNY,) amounted to 94.4%, as for the rest, 5.6%, is explained by the variation of other variables outside the model.

2) Influence the operational costs of Income TerminalRetribution

Based on the results print out using SPSS for windows, then the regression results can be seen in the results of the estimated regression equation can be written as follows:

Ln Y2 = 17.256 + 0.48 LnY1 (2)
(43.560) (4.079)
F count = 16.636
$R^2 = 0.735$

- **Variable Operating Costs (LNY_1)**

From the regression results it appears that the regression coefficient of 0.48. This figure shows that the positive effect on operating costs retribution receipts terminal. So if there is an increase in operating costs by 1% then it will affect the terminal retribution increase revenue by 0.48%.

Variable operating costs, has a significant influence on the acceptance and terminal charges (Y2). A positive and significant relationship, this is indicated by the value of t = 4.079.

From the second stage regression results obtained values of $R^2 = 0.735$, indicating that variation can explain the variation in operating expenses Admissions variable terminal charges by 73.5%, while the remaining 26.5% of the variation is explained by other variables outside the model.

Operational costs have a positive relationship is not consistent with the study done by examining the sambo Padatuan Harrod about the influence of operating expenses to Terminal retribution in the city of Samarinda and Syaifullah who also examined the effect of operating expenses to retribution a terminal in the city of Banjarmasin in his research found that operating costs negatively affect the reception terminal retribution.

The elasticity of the cost of operating expenses to illustrate the concept of retribution at the expense. Thus, operational costs can still be improved to increase the acceptance of a terminal retribution.

3) Effect of Amount of Income Retribution Collector Terminal

Based on the regression equation phase 1 and 2 above, the obtained effect of the number of collectors to Terminal retribution revenues through operational cost model:

$$\alpha_1 \beta_1 = 1.489 \times 0.48$$
$$= 0.715$$

The calculation results show that an increasing number of collectors indirectly lead to an increase in the retribution of 0.715%, or in other words an increase in the number of collectors of 1% will indirectly have an impact on revenues of 0.715% retribution. This is consistent with the hypothesis says that jurnlah positive effect on revenue collector terminal retribution.

Looking at the state of the field, it is natural that more manpower agencies from considering kofektor own terminal condition means an inadequate so that the necessary collector public transport to the car one by one, this is because;

1) absence of a gate or door that is only about the size of the width of the car for access to the terminal so dalarrt four common passenger cars can enter simultaneously in the terminal.
2) The function passenger car drivers to enter the terminal, but parking in the area around the terminal to force the collectors for their upcoming one by one.

Inadequate terminal condition is not one of them has one entrance that resulted in a lot of effort required collector which can also lead to collusion between the collector with a common passenger car drivers.

Although the number of positive effect on revenue collector terminal retribution, not advisable to continue to increase the number of collectors have resulted in an increase in operating costs that are likely to lead to inefficiency in retribution receipts terminal itself.

7. Conclusion

1) The measurement results based on the target level of effectiveness varies each year but has declined. The highest level of effectiveness in 2002. Terminal retribution receipts during the period of observation of 93% per year.
2) Results of measuring the level of efficiency is quite efficient, although the level of efficiency of the

resulting terminal fee collection show in Mamuju during the observation period the lower or less efficient, although in both categories.

3) Operational costs and the number of collectors has a significant influence on the acceptance of Terminal retribution (Y), but the effect on the amount of revenue retribution collector terminal through operational costs, because the cost of operating its own highly influenced by the number of collectors. Operating expenses has a positive relationship with the terminal so the retribution revenue increased operational cost effectively improve the reception terminal retribution.
4) Reception terminal in the city retribution is still in its early stages Mamuju efficient due to increased operating costs followed by an increase in revenue realization that even in small jurnlah.
5) The number of collectors increase is mainly due to inadequate terminal facilities in the absence of the doorway so that all intake can be monitored and can prevent leakage in revenue.

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