Management of Loading and Unloading Activities on Ships In Increasing Non-Tax State Revenue (Study at the Harbormaster's Office and Manado Port Authority)

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Abstract. The aim of this research is to analyze and interpret the planning, implementation and supervision of Loading and Unloading Activities at the Port at the Port Harbormaster's Office and Manado Port Authority in increasing Non-Tax State Revenue (PNBP). The focus of the researcher's problem on the phenomenon that occurs is how to plan, implement and supervise loading and unloading activities on ships so that it can increase non-tax state revenue at the Harbormaster's Office and the Manado Port Authority. The method used in this research is a qualitative approach. The results of the research show that the Harbormaster's Office and the Manado Port Authority in managing loading and unloading activities on ships to increase non-tax State Revenues have not run optimally so that the PNBP targets at the Harbormaster's Office and the Manado Port Authority are not met.

Keywords. Management, State Revenue, Planning, Implementation, Supervision

1. Introduction
Indonesia as a maritime country really needs sea transportation to distribute community needs for the sake of equitable economic development (Rochwulaningsih et al., 2019) [1]. In an effort to improve sea transportation services to accelerate the rate of growth of national development and also increase community accessibility, sea transportation services are very important and even have a big influence on the progress of economic development in archipelagic areas (Rizal et al., 2018) [2].

The Manado Harbormaster and Port Authority Office is the Technical Implementation Unit for Port Organizers at the Directorate General of Sea Transportation, Ministry of Transportation, which carries out the tasks of regulating, controlling and supervising port activities at commercially operated ports. Management in loading and unloading activities and good ship cargo management must be implemented to reduce occupational, social and financial risks as well as improve operational performance in an effort to support the rate of development growth, especially in island areas and contribute more to Non-Tax State Revenue (PNBP). Management of Loading and Unloading Activities on Ships also functions to avoid the risk of
ship accidents during shipping because ship cargo management affects the stability and safety
of the ship when sailing (Sudrajad et al., 2014) [3]. Administratively, the completeness of the
documents or ship documents is mandatory for every ship when it is going to sail, but no less
important than that, monitoring the cargo on board also determines whether the ship can carry
out its duties properly and safely when it is going to sail (Sasono, 2021) [4].

The Harbormaster's Office and Manado Port Authority in carrying out Loading and
Unloading of Goods on Ships are guided by Minister of Transportation Regulation Number 59
of 2021 concerning the Implementation of Services Businesses Related to Water Transport.
Article 8 paragraph (1) states that the procedures for loading and unloading services for goods
from and to ships are determined by the local Port Operator as outlined in the Standard
Operating Procedures (SOP). Paragraph (2) states that the implementation of loading and
unloading activities of goods from and to ships at the port is determined by the local Port
Operator as outlined in the Ship and Goods Service Performance Standards [5]. Based on the
Minister of Transportation Regulation Number PM 71 of 2021 concerning the Organization and
Work Procedures of the Harbor Master's Office and Port Authority [6], The Harbormaster's
Office and the Manado Port Authority have the duties and functions of regulating, supervising
and controlling port activities at ports operated commercially so that they are obliged to levy
Sea Transportation Services (JAL) for each amount of cargo loaded on a ship to be deposited
into the State Treasury via the Bank. which is designated by the number of tariffs regulated in
Government Regulation Number 15 of 2016 concerning Types and Tariffs for Non-Tax State
Revenue (PNBP) Applicable to the Ministry of Transportation. The Non-Tax State Revenue
(PNBP) target set by the Ministry of Transportation based on the functions and performance
achievements of the Harbor Master's Office and the Manado Port Authority in the last 2 (two)
years, namely 2021 and 2022, has always not been achieved. Briefly, it can be explained that
the phenomenon that occurs at the Manado Harbor Master's Office and Port Authority in
carrying out Loading and Unloading Activities on Ships is based on the problem of managing
activities at the port by the Manado Harbor Master's Office and Port Authority which is not
running well so it needs to be evaluated or regulated especially in the planning of loading and
unloading activities, implementation and supervision of the implementation of loading and
unloading activities on ships which are the object of state revenue for sea transportation services
so that carrying out the duties and functions as a port operator will run according to expectat
don and obtain maximum results.

The planning carried out by the Harbor Master's Office and the Manado Port Authority
in carrying out Loading and Unloading of goods on ships does not yet have technical
instructions that serve as a reference in organizing loading and unloading of goods and
supervising every work activity during the activity as regulated in Minister of Transportation
Regulation Number 59 of 2021 concerning the Implementation of Service Businesses Related
to Water Transport. Supervision during Loading and Unloading of Goods on Ships certainly
does not run optimally and effectively because apart from the officers who carry out supervision
during Loading and Unloading of Goods on Ships is very minimal and not commensurate with
the object of activity to be supervised, the technical guidance is in the form of an Operational
System Procedures (SOP) in carrying out loading and unloading activities on ships are also an
inhibiting factor in carrying out this activity.

Based on the description above, this thesis research takes the title "Management of
Loading and Unloading Activities to Increase Non-Tax State Revenue (Study at the
Hambormaster's Office and Manado Port Authority)". The aim of this research is to analyze and
interpret the planning, implementation and supervision of Loading and Unloading Activities at
the Port at the Port Harbormaster's Office and Manado Port Authority in increasing Non-Tax State Revenue (PNBP).

2. Method

This research was carried out using qualitative methods with a descriptive approach, because it places greater emphasis on the process of searching for meaning, revealing the meaning behind the phenomena that appear in the research, with the aim that the problem to be studied is more comprehensive, in-depth, natural and as it is and without much interference. hand of the researcher on the facts that emerge (Moleong in Lumingkewas & Supit, 2023) [7].

The sub-focus of the research is planning, implementation and supervision of loading and unloading activities on ships at the Harbormaster's Office and Manado Port Authority in increasing non-tax state revenue (PNBP) with sub-focus: planning, implementation, and supervision. Data sources are informants, places and events, and documents. The data analysis technique used is the Miles & Huberman approach model in Masengi et al. (2023), namely data collection, data reduction, data displaying, and drawing conclusions [8].

3. Result and discussion

3.1. Planning

There are 6 (six) informants (KSOP Manado Office 2 informants, Shipping Agent Company 1 informant, Loading and Unloading Company 1 informant, Loading and unloading workers 1 informant and ship crew 1 informant) who provide data to see the phenomena that occur so that the procedures for carrying out activities Loading and unloading of goods from and to ships needs to be evaluated so that it can improve the performance and income of the State in the sea transportation sector.

According to Henry Fayol in Wren et al. (2002), management functions include planning, organizing, commanding, coordinating, and controlling [9]. Planning is one of the crucial management functions or tools, because it is related to the initial stages of determining the success of business management and other goals of an organization or company (Sendouw et al., 2023) [10]. The planning function deals with setting targets and objectives that will determine choices, decisions and reviewing various actions that will be carried out in a management implementation (Pratama, 2020) [11].

Through the statements given by informants in the research process, it can be concluded that the weak management of loading and unloading activities of goods to and from ships at Manado port basically has activity planning but is not yet optimal.

From the results of interviews with informants who carry out their functions as regulators, it was stated that the implementation of loading and unloading activities has been regulated in the Minister of Transportation Regulation Number 59 of 2021 concerning the Implementation of Services Businesses Related to Water Transport. In article 8 paragraph (1) it is stipulated that the procedures for loading and unloading services for goods from and to ships are determined by the local Port Operator as outlined in the Standard Operating Procedures (SOP). However, in reality, the implementation of Standard Operational Procedures for carrying out loading and unloading of goods at the port has not been created, causing the loading and unloading of goods at the port, especially in the planning aspect, to not run well. Policies issued by the government to regulate or manage loading and unloading activities at ports must be regulated again by creating Standard Operational Procedures with the aim that the implementation of these activities can be well planned so as to achieve the objectives effectively and efficiently as stated by Adisasmita (2014) that management is not just carrying
out an activity but is a series of activities that include management functions such as planning, implementation and supervision to achieve goals effectively and efficiently [12].

From the side of the service user, in this case the Shipping Agent Company, in carrying out loading and unloading activities at the port, the planning mechanism is implemented through a system regulated by the port operator, in this case the Harbor Master's Office and the Manado Port Authority. Before the ship docks at the port, the Shipping Agent Company first submits a loading and unloading activity plan (RKBM) through the inaportnet system which contains the number and type of goods that will be loaded or unloaded from and to the ship when it is at the port. After obtaining approval from the Port Organizer, in this case the Harbor Master's Office and the Manado Port Authority, then you can carry out loading and unloading activities of goods to and from the ship through the Loading and Unloading Company (PBM) in accordance with the cooperation. Because based on Minister of Transportation Regulation Number 59 of 2021, loading and unloading activities of goods from and to ships are carried out by the organizer of loading and unloading activities, namely the Loading and Unloading Company (PBM).

Regarding the planning carried out by those carrying out loading and unloading activities, the Loading and Unloading Company (PBM) appointed by the Shipping Agent Company in carrying out loading and unloading activities at the port must first check and examine related cargo documents provided by the Shipping Agent Company in the form of a list. Loading and Unloading Activity Plan (RKBM) which contains the type and quantity of goods so as to obtain an overview and reference when carrying out loading and unloading activities from and to the ship.

Stevedoring and Unloading Workers (TKBM), who are the driving force behind the movement of goods in carrying out Loading and Unloading of Goods from and to ships, first prepare personnel to carry out Loading and Unloading Activities, starting from supervisors (foremen) to workers based on requests from the Loading and Unloading Company (PBM) as the implementer of the activity and prepare equipment and supplies to support loading and unloading activities of goods from and to the ship so that work safety is always the main priority as well as the self-readiness of the workers both mentally and physically so that all activities will run well (Naim, 2020) [13].

Ship officers who are assigned to supervise the loading and unloading activities of goods on the ship check the goods on the ship and the place where the goods will be placed when they are loaded on the ship so as not to disturb the activities of passengers and maintain the safety and comfort of the passengers while they are on board. on board the ship and regulate the placement of goods on board the ship so that it does not affect the stability of the ship's seaworthiness when the ship is about to sail.

Officers supervising loading and unloading activities at the port assigned by the Port Organizer or Manado Harbormaster's Office and Port Authority before carrying out supervision, also first carry out preparations by checking documents submitted by the Shipping Agent Company in the form of a Loading and Unloading Activity Plan (RKBM) for serve as a reference in carrying out supervisory duties. Furthermore, ensuring the readiness of implementers, workers and equipment used during loading and unloading of goods at the port so that the implementation can run well, especially in terms of work safety. However, the initial problem that was discovered in terms of supervision was that the Harbormaster's Office and the Manado Port Authority had a shortage of personnel in carrying out their duties as Port Operators, especially in terms of Loading and Unloading Activities at the Port considering that this activity really requires time and energy in carrying out supervision starting from from activity planning to completion of the activity.
3.2. Implementation

The policy for organizing loading and unloading activities of goods from and to ships has been regulated in the Minister of Transportation Regulation Number 59 of 2021 concerning the Implementation of Service Businesses Related to Water Transport, especially in article 8 paragraph (1), namely that the procedures for services for loading and unloading goods from and to ships are determined by Local Port Operators as outlined in Standard Operating Procedures (SOP). Article 8 paragraph (2) the implementation of loading and unloading activities of goods from and to ships at the port is determined by the local Port Operator as outlined in the Ship and Goods Service Performance Standards.

Article 1 in this ministerial regulation, what is meant by port is a place consisting of land and/or waters with certain boundaries as a place for business activities which is used as a place for ships to dock, boarding and disembarking passengers, and/or loading and unloading of goods, in the form of terminal or ship berthing area equipped with shipping safety and security facilities and port supporting activities as well as a place for intra and/or inter-mode transfers. Port Operator, port authority, harbor master and port authority, and port management unit.

Harbormaster is a government official at the port who is appointed by the minister and has the highest authority to carry out and supervise the fulfillment of statutory provisions to ensure shipping safety and security (Barus et al., 2017)[14].

Ships are water vehicles of a certain shape and type, which are propelled by wind power, mechanical power, other energy, towed or towed, including vehicles with dynamic carrying capacity, vehicles under the surface of the water, as well as floating equipment and floating buildings that do not move. (Sunardi et al., 2023) [15].

Ship safety is the condition of a ship that meets the requirements for material, construction, building, machinery and electricity, stability, arrangement and equipment including auxiliary equipment and radio, ship electronics, as proven by a certificate after inspection and testing (Hendrawan, 2020) [16].

Water transportation is the activity of transporting and/or moving passengers and/or goods using ships (Amin, 2020) [17].

Related Services Business is a business activity that facilitates the process of activities in the shipping sector. Transport Management Services Business (freight forwarding) is a business activity aimed at all activities required for the delivery and receipt of goods via land, rail, sea and/or air transport. Stevedoring business is a business activity engaged in loading and unloading goods from and to ships at the port which includes stevedoring, cargodoring and receiving/delivery activities. Ship Agency Business Activities are service business activities to manage the interests of ships of foreign sea transport companies and/or ships of national sea transport companies while they are in Indonesia.

Loading and unloading services at the port are carried out by the Loading and Unloading Company (PBM). A loading and unloading company (PBM) is an Indonesian legal entity specifically established to organize and operate loading and unloading activities from and to ships. Loading and unloading activities at ports are carried out using the assistance of stevedoring workers (TKBM) and loading and unloading equipment. Direct loading and unloading of trucks/barges (truck/lossing/loading or barge lossing/loading) is the activity of unloading from the ship directly onto the truck/barge in the ship's hull and then removing the ropes/nets (ex tackle) and arranging them on the truck/barge or vice versa.

In carrying out loading and unloading activities on a ship, the owner of the goods or expedition reports the number and type of goods to be sent via ship to the Loading and
Unloading Company (PBM), then the Loading and Unloading Company (PBM) records and includes it in the plan for loading and unloading activities on the ship. The mechanism or procedure for carrying out loading and unloading activities on ships is carried out by the Stevedoring Company (PBM).

Stevedoring Companies (PBM) collect data on goods to be loaded on ships based on the number, weight, volume and type of goods to be sent by ship. The goods recorded by the Loading and Unloading Company (PBM) are goods from shops, individuals and expeditions. All these goods must be recorded by the Stevedoring and Unloading Company (PBM) if they are to be loaded on the ship (Iswanto, 2016) [18].

Loading of goods on board the ship is carried out by Loading and Unloading Workers who are accommodated by the TKBM Cooperative at the Port at the request of the Stevedoring Company, including the number and type of goods to be unloaded or loaded from and to the ship.

The cargo data from the Loading and Unloading Company (PBM) is then reported to the Ship Agency Company as an attachment to the ship's cargo list for documents for submitting requests for ship departure at the Manado KSOP Office as the Port Organizer.

In the management of loading and unloading activities at the port, through statements given by informants in the research process, it can be concluded that there is weak supervision during the implementation of loading and unloading activities to and from ships at the Port of Manado so what is the aim in managing the activity? Loading and unloading of goods at the port is not achieved.

Manado Harbormaster’s Office and Port Authority in carrying out its duties as port organizer, namely carrying out supervision and law enforcement in the field of shipping safety and security, coordinating government activities at ports as well as regulating, controlling and supervising port activities at ports operated commercially as regulated in the Regulations Minister of Transportation Number 71 of 2021 concerning Organization and Work Procedures of the Harbor Master's Office and Port Authority. However, in its implementation, it was found that the implementation of duties and functions, especially in the Bognkar Loading of Goods activities at the Port, had not run optimally. This is because the Standard Operating Procedures (SOP) for regulating loading and unloading activities at ports have not been implemented, resulting in weak regulation, control and supervision by officers during the implementation of the activities.

In carrying out activities, supervisory officers from the Port Operator ensure that the goods that will be unloaded from the ship and those that will be loaded onto the ship comply with the list submitted (Dani, 2019) [19]. If during the implementation it is found that the goods to be loaded are not included in the cargo list, the Loading and Unloading Company (PBM) is obliged to make an additional list to be attached to the ship's cargo list. However, not all goods loaded on the ship are the responsibility of the Stevedoring Company (PBM), so make sure these goods are not included in the bill of lading. Goods that are not under the responsibility of the Loading and Unloading Company (PBM) are passenger luggage and goods that are only left by individuals on the ship in individual quantities to be sent to the destination area.

Goods that are not recorded in the bill of lading by the Loading and Unloading Company (PBM) are certainly not included in the tariff calculation when withdrawing Sea Transportation Services (JAL) by the Port Operator as Non-Tax State Revenue (PNBP) as regulated in Government Regulation Number 15 of 2015 Concerning the Types and Tariffs of Non-Tax State Revenues Applicable to the Ministry of Transportation.
Loading and Unloading Workers (TKBM) in carrying out their work only refers to requests from the Loading and Unloading Company (PBM). Meanwhile, passengers' belongings and goods entrusted to them are not the responsibility of the workers, because these goods are brought directly onto the ship by the owner himself.

When goods are unloaded or loaded on the ship, the ship's officer responsible for the cargo records and regulates the placement of the goods so as to maintain safety and comfort for passengers on the ship and maintain the stability and seaworthiness of the ship when the ship is about to sail.

3.3. Supervision

The Harbor Master's Office and Port Authority in carrying out the duties of Regulation, Supervision and Control carry out functions (Panggabean et al., 2017) [20]: Implementation of supervision and compliance with ship seaworthiness, ship certification, preventing pollution from ships and determining the legal status of ships; Implementation of ship safety management inspections; Implementation of shipping safety and security supervision related to loading and unloading activities of dangerous goods, special goods, hazardous and toxic waste (B3), refueling, orderly embarkation and disembarkation of passengers, construction of port facilities, dredging and reclamation, seaworthiness and seaworthiness, orderly ship traffic in port waters and shipping lanes, piloting and delaying ships, as well as the issuance of Sailing Approval Letters; Implementing ship accident inspections, preventing and extinguishing fires in port waters, handling disasters at sea, implementing maritime environmental protection and law enforcement in the field of shipping safety and security; Implementation of coordination of government activities at ports related to the implementation of supervision and law enforcement in the field of shipping safety and security; Implementation of the preparation of the Port Master Plan, Working Environment Areas and Port Areas of Interest, as well as monitoring their use, proposing tariffs to be determined by the Minister, implementing the provision, regulation and supervision of the use of land and port waters, maintenance of wave barriers, port pools, shipping lanes and networks as well as shipping navigation aids; Implementation of guarantee and maintenance of environmental sustainability at the port, security and order, smooth flow of goods at the port; Implementation of regulation of ship traffic in and out of ports through ship piloting, provision and/or port services as well as granting concessions or other forms to Port Business Entities; Preparation of materials for determining and evaluating service operational performance standards for ports; Implementation of financial, personnel and general affairs, legal and public relations as well as reporting.

Apart from ensuring the seaworthiness and safety of ships when they are about to sail, the KSOP Manado Office as the Port Organizer also has an important role in managing loading and unloading activities of goods to and from ships at the port in order to create a healthy business so as to increase non-tax state revenue (PNBP).

It can be seen that there is still negligence both in the implementation of loading and unloading activities on ships by service users and in supervision by Port Operators as regulators in the Port. In implementation, there are still a number of items that have been missed from the Company's records, resulting in the obligation to pay for Sea Transportation Services (JAL) as Non-Tax State Revenue not running optimally. Standard Operating Procedures (SOP) are one of the reasons why the implementation of loading and unloading activities at the port does not go well according to expectations.

The Harbormaster's Office and the Manado Port Authority as the Port Organizer have an important role in the Management of Loading and Unloading Activities of Goods to and
from ships at the port so that the aim of carrying out the duties and functions as a Port Organizer will be achieved well. Apart from that, good management of loading and unloading activities from and to ships will provide smooth distribution of goods from the port to the destination via sea transportation in order to support the economy, and can increase non-tax state revenue (PNBP) as mandated by law (Kadarisman et al., 2016) [21].

5. Conclusion
Management of loading and unloading activities at Manado port has not been running optimally, both in administration and implementation during the activity. Planning that has not been well organized and organized is an inhibiting factor in the loading and unloading of goods at the port, thereby affecting performance in carrying out activities, especially in increasing Non-Tax State Revenue (PNBP) in the sea transportation sector. The supervision carried out by the Harbormaster's Office and the Manado Port authority has not been carried out optimally, this is due to the absence of Technical Instructions or Standard Operating Procedures (SOP) for loading and unloading activities of goods to and from ships at the port so that implementation does not run according to what is intended. which are expected.

References


