

Procedure of Compulsory Dues Re-citing a Ship at PT Jasa Raharja (Persero)

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Abstract. This research aims to know the procedures in carrying out compulsory dues re-citing a ship using a coupon. In the discussion of the method of coupon in the procedure along with prospective partners in advance. After the deal, the service staff raharja will report the number of passengers/coupons were sold and checking stock coupons before doing the billing will be entered on the cash receipts services raharja. The result of the receipt of billing data will be inputted into DASI JR system, after that it will be verified and authorized in the form of a daily receipt of reports.

Keywords: receipts of cash, mandatory due a ship, coupon system

Introduction

According to Act No. 33 of 1964 article 3 contains rules regarding mandatory dues every legitimate passengers of public motor vehicles, trains, aircraft, aviation company national shipping company and ships is obligated to pay dues through employers/owners concerned to cover the financial consequences caused the accident passengers in transit. Likewise with Act No. 34 of 1964 about road traffic accident fund, at article 2 paragraph (1) of the entrepreneur/owner tools freight traffic required mandatory contribution each year. On paragraph (2) the amount of the compulsory contributions reads is determined based on the Government Regulation. As for those who manage these funds is PT Jasa Raharja (Persero). Insurance is required for passengers to get protection, one of which is through insurance which has been set by the Government. This insurance aims to lighten the load of passengers or his heir, as well as providing reinsurance to each passenger. As for the compensation provided to passengers namely in the form of Mandatory Dues. Compulsory dues or quoting misconstrued premium is implemented on any passenger who will use a means of transport.

The compulsory dues fund, merged with transport fare at the time of buying tickets or pay ocean freight rates and the excerpts were carried out by the respective provider of the sea transportation. The compulsory dues derived from Mandatory Dues rate ship which has been established by PT Jasa Raharja with several methods, namely the manifest system, coupons and volume. The coupon system is one of the methods used by PT Jasa Raharja, this method gives the guarantee of protection to passengers while riding aboard to get off at the port. Coupon method done by counting the number of tickets already sold, the time period from the date of accounting for the implementation agreement between the port and PT Jasa Raharja, the next can be extended according to agreement with. As the giver of insurance services, PT Jasa Raharja has set procedures in carrying out Compulsory Dues re-citing a ship to reduce the risk of passenger travel. A clear and complete procedure is very important to carry out these accepts.

Excerpts of this procedure are regulated directly by the Management of PT Jasa Raharja. But in practice the procedure is not entirely in accordance with Standard Operating Procedures. In the standard operating procedures of activities not described have a meeting to discuss methods of excerpts and

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cooperation but excerpts of his dues receipt instantly. Based on the background of the above, the authors identify the following issues: How does the procedure of Compulsory Dues re-citing a ship at PT Jasa Raharja (Persero) using coupons.

Literature Review

According to Soemarso (2004), stated that in terms of accounting is the cash is everything (both in the form of money or not) that can be available immediately and accepted as means of payment of duty at face value. Understanding the acceptance of cash is a financial transaction which led to the company's assets in the form of cash or cash equivalents. According to Mulyadi (2001), the acceptance of the company's cash comes from two main sources, namely the acceptance of cash from cash sales and cash receipts from receivables.

According to the great Indonesian Language Dictionary (2008), understanding excerpts is a process, a way, deeds picked up or take away. Understanding the procedures of excerpts is a sequence of activities to attract funds from company or related institutions to deposit his oversight (the Division of insurance, 2012).

Compulsory Ship dues are dues that must be paid by the passengers transport ship tools, crossing the River/Lake for any travel accident coverage as security themselves (a division of insurance, 2012).

The purveyor obligated to do deposits Dues Mandatoy Ship is the operator/entrepreneur ship or possible other parties (legal entities) which organizes the tool passenger transport vessel such as an agent or travel agency. Criteria or elements that must be met in accordance of LAW No. 33 of 1964, passenger ship that is obligated to pay dues is:

- a. Each passenger general legal
- b. Shipping company ships including folk cruise
- c. Domestic travel routes
- d. Compulsory dues paid by passengers
- e. Compulsory dues paid simultaneously with payment of tickets

In the calculation of the amount of the remittance of dues payers naval ships can use the system:

- a. The Manifest System
The basis of the calculation of mandatory dues re-citing ship system this is the recap of the number of passengers the ship is recorded in the manifest of the vessel multiplied by the applicable base rate.

- b. Systems Coupons
The basis of the calculation of mandatory dues re-citing ship system is the number of the tickets sold multiplied by the base rate of compulsory dues naval ships listed in the coupon.
- c. System Volume
Mandatory dues re-citing ship from the operator/entrepreneur ship essentially calculated based on the number of passengers. However for smoothness, efficiency and effectiveness of mandatory dues excerpts can be done with the system volume. The basis of the calculation of mandatory dues re-citing ship system is wholesale rates with specific value agreed upon between company operators/ships/ entrepreneur association which should be deposited in a given period of time (weekly or monthly).

Results ad Discussion

The procedure of compulsory dues re-citing a ship by using a coupon system is based on the guidelines occurs, the situation is as follows:

1. Conduct meetings with potential partners/resellers.
It aims to discuss methods of excerpts and contents of cooperation agreement.
2. Carry out the cooperation agreement.
A cooperation agreement or memorandum of understanding is carried as a passenger boat insurance basic excerpts
3. Did the reporting number of passengers/coupons were sold and make billing receipts.
If it had happened the agreement between partners and staff Services Raharja, then further steps undertaken by the staff of the service Raharja is doing reporting passenger numbers/coupons were sold and make Mandatory Dues collection receipts naval ships, as for those in receipt of activity, namely:
 - a. Staff Services Raharja confirm number of coupons sold
 - b. Staff Services Raharja makes and submit receipts receipt of dues ajib ship, detail the number of coupons sold, base rate and the amount of mandatory dues premiumship

c. Staff Services Raharja also received evidence of transfer if payment is done in the transfer to the company account or money if payment is made by cash

4. Charging to the operator of the ship.

Staff Services Raharja check stock coupon partners/resellers in excerpts carried by the retailer and recorded in the book of the expedition, in the event the operator shall pay the insurance bills of Passenger Ship

5. Perform data entry acceptance.

- a. Staff Services Raharja mengentry data reception into the system TIE JR
- b. Staff Services Raharja prepare and print reports Daily receipts (LHP) Dues Mandatory Ship

6. Verify and Authorize acceptance of daily reports.

- a. In charge of Samsat/Head Representative /head of engineering /Chief of Unit Technique to verify receipt of the daily report (LHP), see compatibility with evidence of a transfer or a book of the expedition.
- b. The head Representative/head of engineering/ Engineering Unit Head signed Acceptance daily report (LHP).
- c. Staff Services Raharja submit daily reports of acceptance (LHP) and proof of transfer to the financial section. If payment is by cash, staff submit daily reports of acceptance (LHP) and money to the financial section along with a copy of the receipt. When in samsat payment made in cash the money deposited into the account of the company.
- d. Staff Services Raharja archive copy of the daily report receipt and a copy of the transfer receipt copy, proof.

On article 10 paragraph 1 (d) Government regulation No. 17 in 1965 about the implementation of the provisions of the fund compulsory passenger accident coverage that read themselves for crash protection guarantee passenger ship/ ferry crossing is between the moment the boat/ ferry crossing in question at the place of departure and the time to come down on the mainland port of destination according to the valid ticket for the journey of the ship concerned.

As for the procedure of compulsory dues re-citing a ship at PT Jasa Raharja (Persero) can be seen in Figure 1 below:

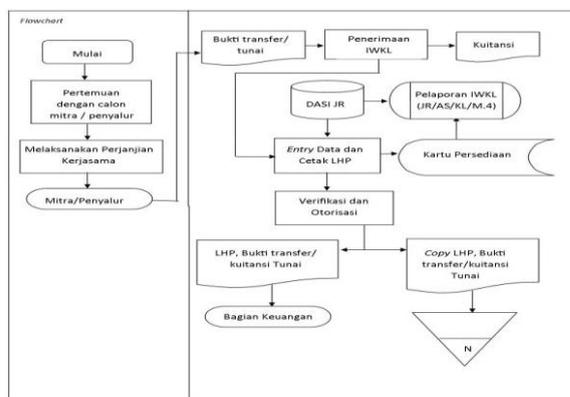


Fig. 1 Procedure of Compulsory Dues Re-citing Ship

Great compensation for victim/ heirs of the victims are as follow:

Table 1
Type of compensation

Died (Rp)	Permanent Disability (Maks) (Rp)	The Cost of Treatments (Rp)	The Burial Cost (Rp)
25.000.000	25.000.000	10.000.000	2.000.000

Big dues payers for every passenger ship on the ship as follow:

- a. For each passenger transport costs up to Rp. 2,500 insurance fee of Rp. 100;
- b. For each passenger transportation costs Rp 2,500 to Rp. 5,000 insurance fee of Rp. 200;
- c. For each passenger transport costs over Rp 5,000 to Rp. 10,000 insurance fee of Rp 400;
- d. For each passenger transportation costs Rp. 10.000 to Rp. 25,000 insurance fee of Rp. 800;
- e. To charge each passenger transport above Rp. 25,000 insurance fee of Rp. 200

Great compensation and compulsory dues at any time is subject to change in accordance with the regulation of the minister of finance Number 37/FMD.010/2008 dated 26 February 2008 about the magnitude of compensation and compulsory dues fund compulsory passenger accident coverage tool public passenger transport on land, river/lake, ferry/crossings, sea and air. Mandatory accident

insurance protection legal relationship created between the passenger levy funds and funds. On article 3 explains that every legitimate passengers of public motor vehicles, trains, aircraft, aviation company national shipping company and ships is obligated to pay dues through employers/ owners concerned to cover the financial consequences caused the accident passengers in transit. Mandatory dues are used to compensate for the loss in relation to the death and permanent disability resulting from the accident passengers. On article 4 makes it clear that the right to payment of damages proven solely with receipts. The letter was given to each passenger must pay dues along with ticket purchase. On article 5 explains the slowest on the 27th of each month, the employers of the company such vehicles already must deposit money compulsory dues receipt of results from the passengers to fund coverage through a bank or insurance agency appointed by the Minister.

Conclusion

Based on the discussion of the obtained conclusion as follows: procedure of Mandatory Dues Re-citing Ship started off doing meetings with potential partners/resellers, carry out the cooperation agreement as the basis for passenger insurance, excerpts do reporting passenger numbers/coupons were sold and make billing receipts, all four charging to the operator of a ship, doing data entry receipt and verify and authorize acceptance of the daily report were in accordance with the guidelines occur in field.

The suggestion that the author can provide to the companies is in the implementation of mandatory dues re-citing ship coupon system beginning from conducting meetings with potential partners and carry out the cooperation agreement should be updated into a standard Operational Procedure (SOP) for the procedure well and in accordance with the guidelines occur in field.

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