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Analysis of Subsidized Diesel Quota Allocation for Ferry Boats and the Effectiveness of its Use

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Abstract: Subsidizing fuel oil (BBM), mainly diesel fuel, has become a strategic policy of the Indonesian government to support the transportation sector, including ferries. Subsidies are designed to maintain price stability and support efficient operations. The increase in the realization of fuel subsidies every year shows challenges in its management and allocation. This study aims to analyze the effectiveness and efficiency of the allocation of subsidized diesel quotas on PT ASDP Indonesia Ferry (Persero) crossing vessels in the Merak-Bakauheni crossing, as well as accountability for use. This research uses a qualitative method with a descriptive approach, involving 11 key informants with direct experience in monitoring the use of subsidized diesel. Data were collected through in-depth interviews, observation, and analysis of relevant documents. The results showed that the preparation of the subsidized diesel quota allocation has been running effectively, and the provisions set by BPH Migas carry out the distribution of subsidies. Some aspects require improvement, especially monitoring and accountability, to ensure the subsidy is used optimally. Although the allocation and distribution system of diesel fuel subsidies for PT ASDP Indonesia Ferry (Persero) crossing vessels has been quite effective, monitoring and reporting mechanisms are needed to ensure the subsidies are used optimally.

Keyword: Quota, Subsidies, Diesel, Ferry Ships, Effectiveness.

INTRODUCTION

The 1945 Constitution in Article 33 Paragraph (3) mandates that the Government controls the earth, water and natural resources contained therein to be used for the greatest prosperity of the people. The government is responsible for managing natural resources to meet the needs of the community. One of the natural resources is petroleum which is then processed into Fuel Oil (BBM). Furthermore, the processing of petroleum into fuel oil is regulated in the following provisions (Law of the Republic of Indonesia Number 22 Year, 2001) article 3 which states that "The implementation of oil and gas business activities aims to, among others, ensure the efficiency and effectiveness of the availability of oil and gas both as a source of energy and as a raw material for domestic needs and the implementation and control of the business of

processing, transportation, storage and trading in an accountable manner. This is what underlies the Government to ensure the availability of fuel and the provision of fuel subsidies to eligible people throughout the territory of the Republic of Indonesia. The provision of fuel subsidies by the Government is actually intended for people who have low economic capacity, so that the increasing fuel subsidy budget is expected to further improve people's welfare. The subsidy policy for an activity can have an impact on the market balance associated with the activity, if the subsidy is seen as the opposite of a tax. Fuel subsidy compensation funds in the transportation sector are expected to mitigate the impact of fuel price increases, in accordance with research entitled "The Impact of Reducing Fuel Subsidies: A System Analysis of the Indonesian Economist's Social Balance Sheet". Subsidy implementation can also affect the cost structure and logistics management of the fuel supply chain. (Hanifah & Suryani, 2017). With lower costs due to subsidies, ferry operators may increase the frequency or capacity of vessel operations, potentially increasing the volume of fuel that needs to be managed. In this case, supply chain management should consider adjustments in the distribution process, including fuel quality monitoring and control, as well as management of storage infrastructure (Hidayat et al., 2024). (Hidayat et al., 2024). This ensures that subsidies not only reduce costs for vessel operators but also maintain the efficiency and smooth flow of fuel throughout the supply chain. (Gusty et al., 2023) explains that fuel subsidies are only for certain types of fuel consisting of kerosene and diesel *oil* (*gas oil*). The retail selling price of certain types of fuel in the form of kerosene for each liter is set at a fixed nominal amount including Value Added Tax (VAT), while diesel oil is given a fixed subsidy from the difference less the basic price per liter after adding taxes in accordance with statutory provisions. The Presidential Regulation also stipulates the details of consumers who use certain types of fuel in the form of diesel oil, namely household consumers, micro businesses, fishery businesses, agricultural businesses, transportation businesses, and public services. In (Law of the Republic of Indonesia Number 19 Year, 2023) on the State Budget for Fiscal Year 2024 states that the provision of subsidies to the public through funds channeled to state companies, government agencies, or third parties is known as the Subsidy Management Program. These entities are required to provide goods or services that are strategic in nature or have an impact on the lives of many people. The subsidy in this context is the fuel subsidy to facilitate ferry boats. Fuel subsidies consist of subsidized diesel oil and kerosene.

Table 1. Fuel subsidy

Year	Subsidy Value (IDR)	Volume Realization (Kiloliters)
2020	14.926.122.723.933	14.478.318
2021	16.172.070.357.653	16.084.648
2022	15.224.759.478.830	18.102.415
2023	21.289.809.716.013	18.060.621

Source: Data Processed from Ministry of Finance and BPH Migas (2024)

Data for the last 4 (four) years as listed in table 1 shows that the realization of fuel subsidies has experienced an upward trend as follows: 2021 saw an increase of IDR 1.2 trillion (8%) and 1.6 million kiloliters (11.1%) from 2020, 2022 saw an increase of 2 million kiloliters (12.5%) from 2021, 2023 saw an increase of IDR 6 trillion (39.8%) from 2022. Effectiveness, efficiency, and accountability are the guiding concepts used by national sea transportation companies, state-owned enterprises, and the private sector in calculating the components of ship operating costs for public service operations.

PT Pertamina (Persero) is a Business Entity holding a General Commercial Business License appointed by the Government to carry out the supply and distribution of certain types

of fuel. One of the operational areas for the distribution of certain types of fuel is the Merak Fuel Terminal to distribute fuel in the Merak and surrounding areas. As a Commercial Business Entity appointed by the Government in the distribution of certain types of fuel, Merak Fuel Terminal is obliged to provide fuel supply for the water transportation sector in order to realize the smooth transportation of goods and passengers within the territory of Indonesia which consists of thousands of islands.

One of the customers in the water transportation sector served by Merak Fuel Terminal is PT ASDP Indonesia Ferry (Persero). As a reliable water transportation service company to facilitate the national distribution system, they not only serve profitable commercial routes, but are also assigned to serve pioneering routes to remote islands in order to realize the unity of the Archipelago.

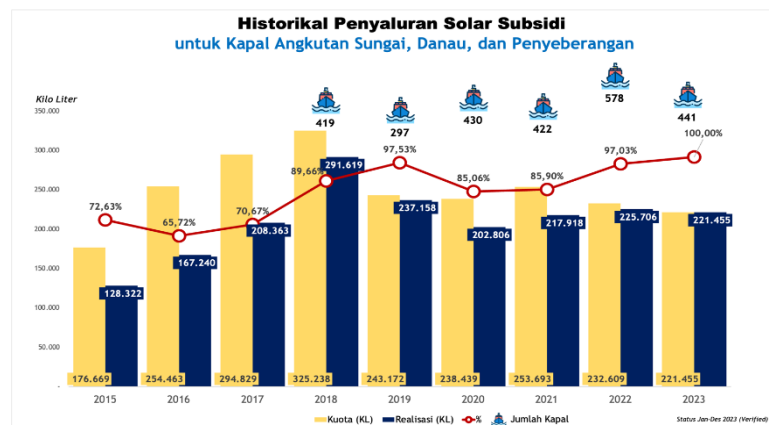


Figure 1. Historical Distribution of Subsidized Diesel Fuel on ASDP Ships

Based on the figure above, it can be seen that the trend of subsidized diesel consumption for river, lake and ferry transportation vessels is increasing from year to year. It's just that in 2020 there was an anomaly, namely a decrease in subsidized diesel consumption to 202.81 thousand kiloliters (where in 2019 it was 237.16 thousand kiloliters), this was due to the onset of the COVID19 pandemic. After the pandemic was declared over, in 2022 there was an increase in subsidized diesel consumption to 225.71 thousand kiloliters (where in 2021 it was 217.92 thousand kiloliters).

In terms of fuel subsidy distribution, BPK has an important role as an independent auditor whose job is to monitor the management and accountability of state finances. (Kaldera et al., 2020).. BPK verifies that fuel subsidies are indeed given to eligible recipients in accordance with statutory restrictions by conducting an examination of the subsidy. (Islami Sari & Marissa, 2023).. In addition, BPK also determines the amount of fuel subsidies that must be paid by the government to the assigned business entities that distribute subsidized diesel.

Subsidized fuel is essential in assisting ferry vessels as it lowers the cost of fuel, which is one of the major components of vessel operating costs. With subsidies in place, ferry fares can be maintained at a level that is affordable to the public, especially in areas that depend on sea transportation. In addition, the subsidy ensures sufficient fuel availability, so that vessel operations are not disrupted by fuel shortages and travel schedules remain consistent. It also supports connectivity between regions, contributes to local economic stability, and maintains the operational efficiency of ferry services. In line with research (Rahma Rizal et al., 2021) which concluded that the port and fuel distributor need to create a fuel purchase mechanism, so that the supply of fuel from Pertamina remains controlled and sufficient.

The allocation of subsidized diesel quotas for crossing vessels serves primarily to lower fuel costs, thereby reducing vessel operating costs and helping to keep crossing tariffs

affordable for the public. The subsidy also ensures sufficient fuel availability, prevents operational disruptions due to fuel shortages, and supports connectivity between regions that depend on vessel services. In addition, the subsidy contributes to local economic stability by reducing transportation costs and supporting the operational efficiency of ferries.

The effectiveness of the distribution of certain types of subsidized fuel oil in the water transport sector can be measured through several key indicators, such as whether the subsidy succeeds in lowering vessel operating costs, ensuring stable fuel availability, and supporting affordable service rates for the public. Effective distribution also involves preventing misuse and waste through a strict monitoring system and adjusting allocations based on accurate operational needs. Evaluation of this success should consider its impact on smooth vessel operations, service user satisfaction, as well as its contribution to local economic stability and connectivity between regions. In line with research (Wewang, 2018) which shows the effectiveness of the distribution of certain types of subsidized fuel oil in the water transportation sector at PT Pertamina (Persero) Makassar Fuel Terminal by looking at the sub-variables of time size, price size, value size, and accuracy size can be stated as not fully effective.

An analysis of the allocation of subsidized diesel quotas for crossing vessels assesses how appropriate and efficient the distribution of fuel is in meeting operational needs without causing waste or scarcity. The effectiveness of quota utilization can be measured through several indicators, such as the suitability of allocations to vessel operational needs, prevention of subsidy abuse, and the impact on crossing tariffs and user satisfaction. In addition, the success of this system depends on strict monitoring and audit mechanisms as well as compliance with existing regulations, to ensure that subsidies actually reach the target and support the smooth and sustainable operation of ferry services.

This research is expected to provide in-depth insights into the effectiveness of subsidized diesel quota allocation for ferry boats, including its impact on operational costs, service rates, and user satisfaction. In addition, the study is expected to identify challenges and opportunities in the implementation of the subsidy system, provide recommendations for improvements in the distribution mechanism, and suggest measures to improve the efficiency and sustainability of ferry services. Thus, the results of this study can serve as a basis for better decision-making and more effective policies in fuel subsidy management.

It is hoped that this research will add to the literature on the effectiveness of subsidized diesel quota allocation in the context of ferry operations, as well as contribute to the understanding of the effect of subsidies on the costs, tariffs, and quality of marine transportation services. The research is also expected to enrich the study of fuel subsidy policy, including challenges in distribution and abuse prevention, and offer data-driven solutions and recommendations to improve the existing subsidy system.

METHOD

This study explores and analyzes the effectiveness of subsidized diesel quota allocation for ferry vessels, focusing on its impact on operational costs, fuel availability, and service rates. In addition, the study will examine the quota distribution mechanism, abuse prevention, and the economic and social impacts of the subsidy. With this analysis, it is hoped that challenges can be identified and recommendations made for system improvements so that the subsidy can be used optimally to support the sustainability and efficiency of ferry services.

This research uses a qualitative method using Focus Group Discussion as a data collection method conducted with 11 key informants to find out how the allocation of subsidized fuel occurs at PT ASDP Indonesia Ferry. In this study, researchers obtained primary data directly from the field, namely by interviewing predetermined informants and obtaining secondary data from government agencies, the Ministry of Finance, BPH Migas, PT ASDP Indonesia Ferry (Persero), journals, theses, and other data that can help make the data relevant. This study has several focus questions: How is the allocation of subsidized diesel quota for PT

ASDP Indonesia Ferry (Persero) effective? How is the efficiency of subsidized diesel distribution to PT ASDP Indonesia Ferry (Persero) crossing vessels? How is the accountability of subsidized diesel fuel for PT ASDP Indonesia Ferry (Persero) crossing vessels? How is the evaluation of the use of subsidized diesel fuel for PT ASDP Indonesia Ferry (Persero) crossing vessels?

The criteria for informants in providing accurate information and data regarding the analysis of the allocation of subsidized diesel quotas for ferry boats and the effectiveness of their use in this study are Functional Operational Fuel Evaluation and Control; Merak Branch Services & Cooperation Business Manager; Merak Branch Ferry Business Manager; Head of Engine Room KMP Sebuku, Head of Engine Room KMP Legundi, Head of Engine Room KMP Batu Mandi, Head of Engine Room KMP Portlink III, Head of Engine Room KMP Jatra III; Fuel Distribution Supervision Sub-Coordinator; Analyst of Downstream Oil and Gas Business Activities as PIC for the Compilation of Subsidized Solar Quota for ASDP Ships; Analyst of Downstream Oil and Gas Business Activities as PIC Verifier of Vervol Transus.

The analysis technique used is qualitative analysis; in qualitative research, correct data collection is very important, and methods such as in-depth interviews, participant observation, documentation studies, and triangulation are used to ensure that the data is accurately described using Miles. Huberman Model is used to study data analysis in qualitative research both during and after the data collection stage. Miles and Huberman (Mardawani, 2020) divide three activities in qualitative data analysis: Data reduction, Presentation of data, and Conclusion drawing/verification.



Figure 2. Flow of Thought

RESULTS AND DISCUSSION

Researchers conducted research at PT ASDP Indonesia Ferry (Persero). PT ASDP Indonesia Ferry (Persero) manages sea vessel transportation and port crossings of people, cars, and products at Jalan Jenderal Achmad Yani Kav. 52A in Jakarta. The company's main objectives are to facilitate the use of public transportation within and between nearby islands, connect major islands, and accelerate development in areas without crossings (pioneer crossings). For public use, the port facilitates crossings between Bakauheni at the southern tip of Sumatra Island and Merak at the western tip of Java Island.

In this study, the data obtained from interviews by the author with experts in their fields, which are expected to fulfill the sample of this research, can be processed to become useful data for the continuation of the author's research. The data processing process is carried out carefully to avoid errors in data processing.

In the focus of the question regarding "How is the effectiveness of the preparation of the quota allocation of subsidized diesel fuel for PT ASDP Indonesia Ferry (Persero) crossing vessels?" the researcher concluded that the relevant stakeholders had understood the procedure for preparing the quota allocation of subsidized diesel fuel. The method for proposing a

subsidized diesel quota is as follows: BPH Migas sent a letter requesting a quota proposal from DG Hubdat; DG Hubdat will request proposals from ship operators. The ship operator will propose to DGH; DG Hubdat will submit a proposal to BPH Migas, attaching data on ship machinery and the length of time the ship has been operating; BPH Migas conducts Ondesk Verification of the proposal from DG Hubdat; the results will be decided in the BPH Migas Committee Session and outlined in the Decree of the Head of BPH Migas.

So far, there have been no significant obstacles to fulfilling the quota needs of ASDP vessels in proposing a subsidized diesel quota. Towards the 3rd quarter, ASDP will make a prognosis of the need for subsidized diesel fuel so that quota adjustments can be made and there will be no shortage and no excess. The key to the subsidized diesel quota is in the Ministry of Finance. The quota of subsidized diesel impacts the company's finances and the imposition of tariffs on users of ASDP ship services. There are no obstacles to proposing quotas for PT ASDP Indonesia Ferry (Persero) ship operators. Still, BPH Migas's barriers in proposing subsidized diesel quotas are related to completeness and lack of supporting data.

BPH Migas does not directly approve the proposed volume. Still, the proposed diesel subsidy needs are first evaluated by involving the Directorate General of Hubdat and related ship operators. The approval of the subsidized diesel quota for ASDP vessels is outlined in the Decree of the Head of BPH Migas issued annually, starting on January 1 and ending on December 31. The Head of BPH Migas Decree can be revised to adjust the Subsidized Solar Quota every 3 (three) months, and adjustments to the Quota can be made. First, an on-desk verification of the proposal will be carried out.

The need to submit periodic reports to regulators, deliver information on subsidized diesel quotas directly to consumer users, and the importance of understanding to ship operators that good ship data needs to be prepared as supporting data for evaluating the proposed subsidized diesel quota by BPH Migas. Quotas that cannot be tampered with, the use of fuel regardless of the number of ships and engine size can be averaged, good weather and bad weather, the quota is still given the same, that is the need for Remain On Board (ROB).

In the focus of the question regarding "How is the efficiency of subsidized diesel distribution to PT ASDP Indonesia Ferry (Persero) crossing vessels?" the researcher concluded that the way to calculate fuel requirements for ship operations is as follows:

- Main Engine Consumption = Coefficient (0.1) x Engine Capacity (HP) x Number of Engines x Trip Length (hours)
- Auxiliary Engine Consumption = Coefficient (0.1) x Engine Capacity (HP) x Number of Engines x Engine Working Time (hours)
- Total Consumption = Main Engine Consumption + Auxiliary Engine Consumption

Subsidized diesel can be used for main engine and auxiliary engine needs. Subsidized diesel is given to the ship's main engine during shipping operations. Only auxiliary engines are given subsidized diesel during loading and unloading, as well as when docked at the port. The main engine can be counted as a whole, while only one auxiliary engine can be counted. The working time of the auxiliary engine is calculated for 24 hours, while for the main engine, it is adjusted to the length of the trip.

SPBB does not always fulfill requests for subsidized diesel fuel for ASDP ships; subsidized diesel fuel will be distributed according to the calculation of the bunker formula in the PT Pertamina Patra Niaga Assignment Business Entity application. Also, from SPBB to the ship using pipelines, pipelines have no problems that hamper; obstacles are usually on the boat. Merak is already using the application to distribute subsidized diesel. So far, SPBB has never lacked a quota of subsidized diesel during the last 5 years since 2018 usually during Lebaran transportation & Christmas and New Year transportation, a higher supply of subsidized diesel is requested (the highest). PT ASDP Indonesia Ferry (Persero) always reports to PT Pertamina Patra Niaga and BPH Migas.

The a need for coordination between the Directorate General of Hubdat of the Ministry of Transportation, BPH Migas, and PT Pertamina Patra Niaga so that they have the same understanding of the use of Subsidized Solar on PT ASDP Indonesia Ferry (Persero) ships. The need for equal perception between BPH Migas, PT Pertamina Patra Niaga, PT ASDP Indonesia Ferry (Persero), and BPK Auditors for transparency and avoiding findings of the use of subsidized diesel fuel so that all distribution can be recognized as Subsidized Fuel. Ship operational documents that include the number of trips are needed to calculate the need for subsidized diesel fuel.

In the focus of the question regarding "How is the Accountability of the implementation of the distribution of subsidized diesel fuel to PT ASDP Indonesia Ferry (Persero) crossing vessels?", the researcher concluded that the basis for SPBB to distribute subsidized diesel fuel to ASDP vessels is the Decree of the Head of BPH Migas. SPBB distributes subsidized diesel based on the Decree of the Head of BPH Migas issued every December of the previous year. If there is a change in either the addition or reduction of the quota of subsidized diesel and ships, the SPBB still refers to the Decree of the Head of BPH Migas and its revisions.

Vessels that are not listed in the BPH Migas Decree cannot be served by SPBB. If the ship has been listed in a handover point elsewhere, it can still be served if it has received a confirmation letter of transfer of the handover point issued by BPH Migas to the new handover point. Suppose there is a new ship entering the Merak-Bakauheni track. In that case, the mechanism for subsidized diesel fuel to be served by the SPBB must first be listed in the Decree of the Head of BPH Migas, registered in the MONITA system of PT Pertamina Patra Niaga, if the ship moves the handover point, it is necessary to propose a transfer of the subsidized diesel fuel handover point to BPH Migas through the Directorate General of Hubdat of the Ministry of Transportation.

By the provisions of the Fourth Dictum of the Decree of the Head of BPH Migas Number 127 / P3JBT / BPH Migas / Kom / 2022 concerning Determination of Quotas for Certain Types of Fuel Oil that the transfer of handover points for ships that have been registered as listed in the decision can be carried out based on a letter from the Directorate General of Hubdat explaining the change in ship routes resulting in changes in handover points provided that it does not exceed the set quota, thus if there is a new ship entering the Merak-Bakauheni track, it can be done based on a letter from the Directorate General of Hubdat explaining the change in ship route which results in a change in the handover point provided that it does not exceed the specified quota. For this reason, further by the FIFTH dictum that PT Pertamina (Persero), PT Pertamina Patra Niaga in transferring the quota of certain types of fuel oil types of diesel oil (gas oil) between delivery points in different provinces/districts/cities, must submit a report to the Downstream Oil and Gas Regulatory Agency to be able to make changes to the determination of volume quotas per province/district.

Ship Operator PT ASDP Indonesia Ferry (Persero) must be open to regulators to be trusted to be given a quota of subsidized diesel fuel. So far, some ships do not have a license and have entered the Head of BPH Migas Decree but are given it. Noted in the Decree of the Head of BPH Migas. Another important thing in the distribution of subsidized diesel fuel quota is the importance of submitting ship documents in the form of technical papers and ship operational documents, the need for periodic inspection of the use of subsidized diesel fuel, the need for uniformity of distribution arrangements by the PT Pertamina Patra Niaga Assignment Business Entity.

In the focus of the question regarding "How is the evaluation of the use of subsidized diesel fuel for PT ASDP Indonesia Ferry (Persero) crossing vessels?" the researcher concluded that to ensure that subsidized diesel fuel is distributed by the Decree of the Head of BPH Migas is to ensure that ships using subsidized diesel fuel make collection according to the handover points listed in the MONITA application which has referred to the Decree of the Head of BPH Migas, SPBB reports the distribution of subsidized diesel fuel to BPH Migas and PT Pertamina

Patra Niaga. Evaluation and supervision of the realization of the use of subsidized diesel fuel through verification of the volume of realization of the distribution of subsidized diesel fuel (on desk and field sampling). It is necessary to conduct supervision with various parties; supporting data on the use of subsidized diesel must be accounted for as a consequence of the use of subsidized diesel; from the supervision side, volume verification (vervol) is carried out.

Monitoring of the use of subsidized diesel is carried out through vervol by BPH Migas, which is carried out periodically every month and every 3 (three) months (quarterly). Vervol is carried out based on data from the Assigned Business Entity PT Pertamina Patra Niaga and data from SPBB. In the monthly vervol, no field checks are carried out; if further clarification is still needed, it will be decided in the quarterly vervol. In the quarterly vervol, the ship operator clarifies indications of inaccuracy in the use of subsidized diesel. In addition, in the quarterly vervol, field checks are also carried out to ensure that ships that use subsidized diesel are used for ship shipping operations and are not misused. This field check is carried out by taking a sampling of 5 boats.

In the implementation of subsidized diesel distribution by SPBB, not all SPBB distribution is recognized as Subsidized Fuel by BPH Migas because there may be discrepancies with the provisions of laws and regulations, such as discrepancies with the Decree of the Head of BPH Migas, discrepancies between supporting documents and SPBB reports, discrepancies between the Assignment Business Entity report and the SPBB report, discrepancies in the use of subsidized diesel fuel resulting from field findings. The distribution of subsidized diesel fuel that is not recognized as Subsidized Fuel will be a deduction from the volume of subsidized diesel fuel distribution.

Another important thing in evaluating the distribution of subsidized diesel fuel, among others, is the importance of good administration, as evidenced when verifying the volume of subsidized diesel fuel distribution by BPH Migas and during BPK audits. Field conditions impact the consumption of subsidized diesel fuel, including ships that exceed the ideal capacities to operate optimally, limited docks, ship operational scheduling, and track conditions. According to the Operating Standards, the ship's speed must be 10 Knots, but the facts on the ground are difficult to achieve; the reality is that the average speed is between 7-8 Knots. The need for PT ASDP Indonesia Ferry (Persero) to develop a technology system to monitor the suitability of the volume of subsidized diesel sent by PT Pertamina Patra Niaga with that received by PT ASDP Indonesia Ferry (Persero) online, it is necessary to keep a good record of the remaining fuel on the ship (ROB).

CONCLUSION

The preparation of subsidized diesel quota allocations for crossing vessels has generally been effective. PT ASDP Indonesia Ferry (Persero) has understood the quota preparation procedure. BPH Migas sends a letter requesting quota proposals to ship operators through DG Hubdat, and DG Hubdat will request proposals from ship operators. Ship Operators will propose BPH Migas subsidized diesel quota through DG Hubdat. DG Hubdat will submit proposals to BPH Migas, attaching data on ship machinery and the time the ship has been operating. BPH Migas conducts desk verification of the proposal; the results will be discussed in a committee meeting and decided in the BPH Migas Committee Session, which is awaited by the Head of BPH Migas's Decree.

In terms of the efficiency of the implementation of the distribution of subsidized diesel fuel to crossing vessels, it is necessary to coordinate between the Directorate General of Hubdat, BPH Migas, and PT Pertamina Patra Niaga in the use of subsidized diesel fuel. The need for a common perception between the BPK Auditor, PT Pertamina Patra Niaga, PT ASDP Indonesia Ferry (Persero), and BPH Migas for transparency so that there are no findings of the use of subsidized diesel, all distributions are recognized as Subsidized Fuel, and the ship does

not lack subsidized diesel. There needs to be a document that includes the number of ship trips as a basis for transparency in calculating the ship's subsidized diesel fuel needs.

Accountability for the distribution subsidized diesel fuel to PT ASDP Indonesia Ferry (Persero) crossing vessels can be seen from the SPBB distributing subsidized diesel based on the Decree of the Head of BPH Migas, which is usually issued every December in the previous year. If there are changes in the addition or reduction of quotas, the SPBB still refers to the BPH Migas Decree that has been amended. Ships that are not listed in the SK BPH Migas cannot be served by SPBB.

The distribution of subsidized diesel fuel to PT ASDP Indonesia Ferry (Persero) crossing vessels through Volume Verification has been evaluated. Distributing subsidized diesel fuel not by BPH Migas Decree will not be recognized as distribution of subsidized fuel. This will be a deduction to the volume of subsidized diesel distribution. In terms of supervision, Volume Verification is carried out every month based on data from the Assigned Business Entity PT Pertamina Patra Niaga, including SPBB, and every quarter to ascertain whether the volume of subsidized diesel distribution and its delivery points are by the BPH Migas Decree. A quarterly field check is carried out by sampling to ensure that the ship is sailing; sampling is taken as many as 5 ships every 3 months periodically.

While this study has provided useful knowledge on the allocation of subsidized diesel quotas for ferry boats and the effectiveness of their use, some shortcomings need to be noted. One is the possibility of data limitations affecting the accuracy of the analysis, such as incomplete or outdated quota and usage data. In addition, this study may not fully cover external variables that could affect the effectiveness of the subsidy, such as global fuel price fluctuations or regulatory changes. These limitations may affect the generalizability of the findings and recommendations.

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