Effectiveness of Revenue, Growth Rate and Contribution of Local Retribution on the *Local Own-Source Revenue o*f Pariaman City

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ABSTRACT

This study aims to determine the effectiveness, the rate of growth and the contribution of local retribution revenue to Local Own-Source Revenue in Kota Pariaman. Data collection is done through the documentation method, using secondary data with a quantitative descriptive research approach. The results of this study indicate that during the period 2013-2018 the effectiveness of Pariaman City general service retribution effectiveness was able to reach an average value of 110.62% with very effective criteria, business service retribution 91.35% with effective criteria while certain licensing retribution 35.30 % with ineffective criteria. For the growth rate of the realization of general service retribution during the 2013-2018 period, the average value was 5.95%, business service retribution was 26.38% and certain licensing retribution were 27.07%. Furthermore, the contribution of the realization of general service retribution to the realization of total local retribution for the period 2013-2018 has an average value of 38.67%, the contribution of business service retribution is 53.55% and the contribution of certain licensing retribution is 7.78%. Next, the contribution of the realization of the Local Own-Source Revenue component to the realization of total Local Own-Source Revenue during the 2013-2018 period has an average value of 22.84% for local tax contributions, 11.43% for local retribution, 17.57% for separated regional wealth management results and others legal local Own-Source revenue is 48.16%.

Keywords: *Contribution, Effectiveness, Local Retribution, Rate of Growth*

1. INTRODUCTION

Pariaman City is a division area of Padang Pariaman Regency, which was formed with the enactment of Law Number 12 of 2002. Geographically, Pariaman City is located on the western coast of the island of Sumatra and is in direct line with the Indonesian Ocean. On the north, south and east sides it borders directly with Padang Pariaman Regency and on the west with the Indonesian Ocean. Astronomically, Pariaman City is located between 00 ° 33 '00 "- 00 ° 40' 43" South Latitude and 100 ° 04 '46 "- 100 ° 10' 55" East Longitude and has an area of 73.36 km2, with a line length beach 12.00 km. The land area of this city is equivalent to 0.17% of the land area of West Sumatra Province, with 6 small islands namely Bando Island, Gosong Island, Ujung Island, Tangah Island, Angso Duo Island and Kasiak Island.

The geographical location of Pariaman City in the crossing area between several cities in West Sumatra and regionally in general is a strategic factor for this city. The Padang-Lubuk Basung-Pasaman Barat road is an important national road for the government, therefore its condition is always well maintained. This area has a coastal area that stretches with the potential of high-value fisheries and tourism. With the development of trade and tourism

activities, the position of Kota Pariaman as a center for agricultural trade and beach tourism will become increasingly important.

Based on the law of the Republic of Indonesia Number 23 issued in 2014 concerning regional government which has been amended several times, namely before it was Law Number 32 of 2004 and previously there was Law Number 22 of 1999 then the regional government was given the authority broad in carrying out all government affairs to carry out regional autonomy starting from planning, implementing, supervising, controlling, managing and extracting the potential of its resources. However, the implementation of regional autonomy was also followed by performance measurements of all activities carried out. Several studies relating to the measurement of the financial performance

of local governments include Karmila (2020), Sartika (2019), Fitra (2014,2015, 2020), Susanto (2014 and 2019), Yoewono (2019), Kristiyanto and Widodo. (2017), Suranta, et al. (2017), Wahyudin and Sugianal. (2017), Mutiha (2016), Putra et.al (2014), Mokodompit, et al. (2014), shows that it is so important to measure the financial performance of local governments.

Local own-source Revenue is a source of regional income other than transfer funds and other legal income in the implementation of regional autonomy. Sources of Local Own-Source Revenue include, among others: local taxes, local retributions, the results of the management of separated regional assets, and other legitimate regional income. The realization of the Local Own-Source Revenue of the City of Pariaman in 2013 to 2018 is as follows:
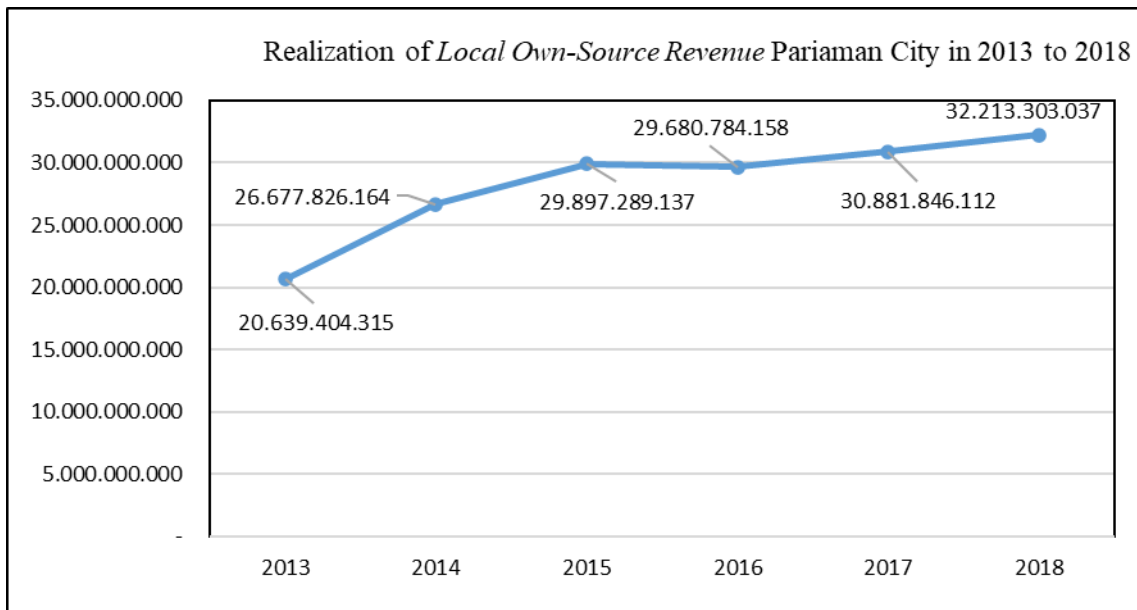

Figure 1. Realization of the *Local Own-Source Revenue* of the City of Pariaman in 2013 to 2018
Source: Republic of Indonesia Supreme Audit Board of Republic of Indonesia (2020)

Based on Figure 1, in general the realization of Pariaman City's Local Own-Source Revenue in 2013 to 2018 has increased except in 2015-2016. Through the authority possessed in regional autonomy, each region must be able to recognize its potential and identify its resources. Regional governments are expected to be

better able to explore sources of financial revenue, specifically to meet the financing needs of government and development in their regions through local revenue. Local Own-Source Revenue is revenue derived from local tax revenues, local retribution revenues, the results of separated wealth management, and other legitimate regional

original income, which aims to provide flexibility to regional governments in exploring funding in implementing regional autonomy as an embodiment of the principle decentralization (Yani, 2008). According to Halim (2004) and Law Number 23 of 2014 Concerning Regional Government, the local own source revenue comes from four sources, namely: (1) local tax, (2) local retribution, (3) the results of the management of separated regional wealth and (4) Other regional authentic legal revenues.

Local retribution is one of the local own source revenue that is used for the purposes of local government household financing, one of which is to finance development in the region that aims to advance the region and pursued with a policy on the receipt of fees, where everyone is required to pay fees according to the obligations and regulations -

invitations that apply to services provided or provided by the government to the public. As one local own source revenue, local retribution can also be measured in terms of management performance.

Pariaman City is one of the cities that implements regional autonomy and makes local retribution a source of original revenue in the region to meet the needs of government spending and regional development. From a number of Local Own-Source Revenue, local retributions are one of the most important sources of local revenue because each year local fees are able to contribute substantially to regional revenues, especially Kota Pariaman. The revenue from the Pariaman City local retribution compared to other revenues in the local revenue component for the period 2013 to 2018 are as follows:

Table 1. Realization of the Local Own-Source Revenue Pariaman City Revenue in 2013-2018

Year	Realization of *Local Own-Source Revenue* Components (Rp)			
	Local Tax	Local Retribution	Separate Regional Wealth Management Results	Others Legitimate Local Original Revenue
2013	3.852.668.277	3.137.631.066	4.523.786.806	9.125.318.166
2014	4.839.643.402	2.430.794.204	4.277.041.035	15.130.347.523
2015	5.961.977.273	2.696.873.202	4.785.269.530	16.453.169.132
2016	6.646.520.377	3.371.154.780	4.846.776.943	14.816.332.058
2017	8.304.791.195	3.369.770.163	6.290.774.658	12.916.510.096
2018	9.982.897.861	4.184.671.257	4.752.048.233	13.293.685.686

Source: Directorate General of Fiscal Balance Ministry of Finance, 2020 (data processed)

Based on Table 1, it is known that there was an increase in local retribution revenue in the 2013-2018 period, but when compared to the other components of local revenue, namely local taxes, the results of the management of separated regional assets and other legitimate regional original revenue, the amount of local retribution

received still lagging. Optimal local retribution management is expected to be able to realize good regional autonomy and equitable regional development so that it can be used for the benefit of the community.

The performance of local retribution management can be measured using several approaches such as effectiveness, growth rate and contribution. Effectiveness according to Ulum (2008) basically relates to the achievement of policy objectives or targets (outcomes). Effectiveness is the relationship between outputs with goals or objectives that must be achieved. Operational activities are said to be effective if the activity process reaches the final goals and objectives of the policy. Meanwhile according to Mardiasmo (2009) explains that effectiveness illustrates the level of achievement of program results with the targets set. Simply put, effectiveness is a comparison of outcomes (outcomes) with outputs (targets). While the growth rate according to Halim (2004) shows the ability of local governments to maintain and increase regional user fees that have been achieved from period to period. Knowing the growth of each type of retribution can be used to evaluate potentials that need to be improved. To assess the performance of regional levies management in terms of the contribution of regional levies according to Halim (2004) is to see how much influence or role and acceptance of local retribution on local revenue, or it can be said also the contribution of local retribution is how much contribution can be contributed from the revenue of local levies to the amount of local original income.

Based on the description above, researchers are interested in conducting research with the title Effectiveness of Revenue, Growth Rate and Contribution of Local Retribution Towards the Local Own-Source Revenue of the City of Pariaman by making a statement of the problem: how much effectiveness, growth rate and contribution of local retribution revenue to the Local Own-Source Revenue in the Pariaman City period 2013 - 2018? This research was conducted with the aim to determine the level of effectiveness, growth rate and contribution of each type of retribution in the City of Pariaman as one of the sources of Local Own-Source Revenue of the City of Pariaman.

Retribution is a levy imposed by the government on services provided by the government and there is direct contravention from the government. People who do not use the services provided are not required to pay fees (Suandy, 2011). Local retributions can also be interpreted as levies imposed by the government as a result of the contradictions provided by the local government or the payment is based on the achievements or services provided by the local government which are directly enjoyed individually by the citizens and their implementation is based on applicable regulations (Halim, 2004). The same thing was expressed by Basuki (2007) local user fees are levies that are levied by local governments as payment for certain services or permits that are specifically provided and / or given by local governments for the benefit of individuals or entities. According to Kurniawan (2004) and Law Number 28 of 2009 concerning Local Taxes and Local retributions, the object of retributions is divided into three groups, namely:

a. General Service Retribution
   Public service retribution are services provided by the government for the purpose of public interest and benefit and can be enjoyed by individuals or entities.
b. Business service retribution
Business service retribution are services provided by the government by adhering to commercial principles because they can also be provided by private parties
c. *Certain licensing retribution*

Certain licensing retribution are certain activities of the government in the context of granting licenses to individuals or entities intended for guidance, regulation, court, and supervision to protect the public interest.

2. METHODS

The data used in this study are secondary data collected by the documentation method including target data and realization of local own-source revenue, local taxes, general service retributions, business service retributions and certain licensing retributions, the results of the management of separated regional assets and other original income Pariaman City area in 2013-2018 obtained from the Directorate General of Fiscal Balance of the Ministry of Finance of the Republic of Indonesia. The type of research used is descriptive and data analysis including:

1. Effectiveness of local retribution

The formula for the effectiveness of local retribution (ELR) Nurlan (2006: 49) is:

$$ELR = \frac{\text{Realization of Local Retribution}}{\text{Local Retribution Target}} x100\%$$

The effectiveness criteria according to the Minister of Home Affairs No. 690,900-327 quoted by Sari (2010) are as follows:

a. More than 100% = very effective
b. 90% - 100% = effective
c. 80% - 90% = quite effective
d. 60% - 80% = less effective
e. Less than equal to 60% = ineffective

2. The rate of growth of local retribution:

The formula for calculating Halim's growth rate (2004) is as follows:

$$Gx = \frac{X_t - X_{(t-1)}}{X_{(t-1_-)}} x100\%$$

Information:

G_x = The rate of growth of regional user fees

X_t = Realization of local retribution in a certain year

$X_{(t-1)}$ = Realization of the previous year's local retribution

According to Mahmudi (2010) revenue growth that continues to increase shows good performance, whereas if there is a decline in growth shows poor performance. In general, according to Fitra (2019) when obtaining the results of growth in revenue realization greater than 0%, it is called good, but if it has a value equal to or less than 0%, then it is called unfavorable.

3. Contribution of local retribution to local own source revenue. The formula for calculating the contribution of Halim regional levies (2004: 163) is:

$$P_n = \frac{Q_{yn}}{Q_{xn}} x100\%$$

Information:

P_n = Contribution of local retribution to Local Own-Source Revenue in year n

Q_{yn} = Realization of local retribution in year n

Q_{xn} = Realization of Local Own-Source Revenue in year n

The criteria for contribution according to the 1991 Ministry of Home Affairs Research

Department- Faculty of Social and Political Sciences Gajah Mada University cited by Sari (2010) are as follows:

a.   0.00% - 10% = not very good

b.   10,10% - 20% = not good

c.   20,10% - 30% = is good

d.   30,10% - 40% = pretty good

e.   40,10% - 50% = well

f.   diatas 50% = Very good

3. RESULTS AND DISCUSSION

3.1. Effectiveness of Pariaman City Retribution for the Period 2013-2018

The effectiveness of each type of retribution in the City of Pariaman for the period 2013 to 2018 is as follows:

Table 2. Effectiveness of Pariaman City Retribution Revenue Period 2013-2018

Year	Retribution Target (Rp)	Retribution Realization (Rp)	Effectiveness Ratio	Criteria
A. General Service Retribution				
2013	1.143.100.000	2.242.596.246	196,19%	Very effective
2014	1.725.700.000	1.701.185.130	98,58%	Effective
2015	547.201.800	755.386.175	138,05%	Very effective
2016	1.355.602.818	1.182.423.212	87,22%	Enough Effective
2017	763.796.358	716.575.221	93,82%	Effective
2018	2.765.358.306	1.378.414.188	49,85%	Ineffective
Average Effectiveness of General Service Retribution		110,62%		Very effective
B. Business Service Retribution				
2013	594.750.000	913.930.000	153,67%	Very Effective
2014	1.361.250.000	1.421.564.680	104,43%	Very Effective
2015	3.084.611.000	2.232.953.977	72,39%	Less Effective
2016	2.556.123.880	1.776.083.383	69,48%	Less Effective
2017	3.338.426.308	2.316.721.724	69,40%	Less Effective
2018	3.215.614.108	2.532.559.936	78,76%	Less Effective
Average Effectiveness of Business Services Retribution		91,35%		Effective
C. Certain Licensing Retribution				
2013	459.400.000	186.354.820	40,56%	Ineffective
2014	704.000.000	107.575.300	15,28%	Ineffective
2015	734.423.692	296397225	40,36%	Ineffective
2016	760.988.000	412.648.185	54,23%	Ineffective
2017	1.024.875.884	336.473.218	32,83%	Ineffective
2018	958.798.000	273.697.133	28,55%	Ineffective
Average Effectiveness of Certain Licensing Retribution		35,30%		Ineffective

Source: Directorate General of Fiscal Balance Ministry of Finance, 2020 (data processed)

Based on Table 2, it can be seen that the highest effectiveness of general service retribution revenue in 2013-2018 was obtained in 2013 amounting to 196.19% with very effective criteria while the lowest effectiveness in 2018 was 49.85% with ineffective criteria, and the average the effectiveness of general

service retribution revenue for the period 2013-2018 was 110.62% with very effective criteria. Furthermore, the highest effectiveness of business service retribution revenues for 2013-2018 was obtained in 2013 at 153.67% with very effective criteria while the lowest effectiveness in 2017 was 69.40% with less effective criteria and the average effectiveness of business service retribution revenues 2013-2018 was 91.35% with effective criteria. Furthermore, for the effectiveness of

certain licensing retribution revenue for the 2013-2018 period the highest in 2016 was 54.23% and the lowest in 2014 was 15.28% with an average effectiveness of 35.30%, all with ineffective criteria.

During the period of 2013-2018 the effectiveness of the effectiveness of general service retribution had the best performance with the highest average value of 110.62% when compared to the effectiveness of business service retribution by 91.35% and certain licensing retribution of 35.30%.

3.2 *Pariaman City Retribution Growth Rate 2013-2018*

The rate of growth of retribution in the city of Pariaman for the period 2013 to 2018 is as follows:

Table 3. Pariaman City Retribution Growth Rate for 2013-2018

Year	Retribution Target (Rp)	Retribution Target Growth Rate	Realization of Retribution (Rp)	Retribution Realization Growth Rate
A. General Service Retribution				
2013	1.143.100.000	-	2.242.596.246	-
2014	1.725.700.000	50,97%	1.701.185.130	-24,14%
2015	547.201.800	-68,29%	755.386.175	-55,60%
2016	1.355.602.818	147,73%	1.182.423.212	56,53%
2017	763.796.358	-43,66%	716.575.221	-39,40%
2018	2.765.358.306	262,05%	1.378.414.188	92,36%
Average		69,76%		5,95%
B. Business Service Retribution				
2013	594.750.000	-	913.930.000	-
2014	1.361.250.000	128,88%	1.421.564.680	55,54%
2015	3.084.611.000	126,60%	2.232.953.977	57,08%
2016	2.556.123.880	-17,13%	1.776.083.383	-20,46%
2017	3.338.426.308	30,61%	2.316.721.724	30,44%
2018	3.215.614.108	-3,68%	2.532.559.936	9,32%
Average		53,05%		26,38%
C. Certain Licensing Retribution				
2013	459.400.000	-	186.354.820	-
2014	704.000.000	53,24%	107.575.300	-42,27%
2015	734.423.692	4,32%	296.397.225	175,53%
2016	760.988.000	3,62%	412.648.185	39,22%
2017	1.024.875.884	34,68%	336.473.218	-18,46%
2018	958.798.000	-6,45%	273.697.133	-18,66%

	Average	17,88%	27,07%

Based on Table 3, it can be seen that the growth rate of the general service retribution target for the period 2013-2018 has fluctuated with the highest increase in 2017 to 2018 of 262.05% and the highest negative growth rate in 2014 to 2015 of -68.29%. While the growth rate of the realization of public service retributon also fluctuated with the highest growth rate occurring in 2017 to 2018 amounting to 92.36% and the highest rate of negative growth occurring in 2014 to 2015 amounting to -55.60%. The average growth rate of the general service retribution revenue target is 69.76% and the average realization is 5.95%.

Furthermore, the growth rate of business service retribution targets for the 2013-2018 period also fluctuated with the highest increase in 2013 to 2014 of 128.88% and the highest negative growth rate in 2015 to 2016 of -17.13%. While the growth rate of the realization of business service retribution also fluctuated with the highest growth rate in 2014 to 2015 amounting to 57.08% and the highest rate of negative growth occurring in 2015 to 2016 amounting to -20.46%. The average growth rate of revenue targets for business service retribution is 53.05% and the average realization is 26.38%.

Furthermore, the growth rate of certain licensing retribution targets for the 2013-2018 period also fluctuated with the highest increase in 2013 to 2014 of 53.24% and the highest negative growth rate in 2017 to 2018 of -6.45%. While the growth rate of the realization of certain licensing retribution also fluctuated with the highest positive growth rate occurring in 2014 to 2015 of 175.53% and the highest negative growth rate occurring in 2013 to 2014 amounting to -42.27%. The average growth rate of certain licensing letribution revenue targets is 17.88% and the average realization is 27.07%.

During the period of 2013-2018 the average target growth rate and realization growth rate for the three types of retributions had positive values so that it can still be said to have good performance. For the average growth rate of local target retributions, the general service retribution has the highest value of 69.76%, followed by business service retribution of 53.05% and finally 17.88% for certain licensing retribution. However, for the growth rate of the realization of regional retributions, during the period 2013-2018 the highest average growth rate was certain licensing retribution of 27.07%, followed by business service retribution of 26.38% and finally the general service retribution 5.95%.

3.3 Contribution of the Realization of Each Type of Local Retribution on the Realization of the Total Local Retribution of the City of Pariaman for the period of 2013-2018.

The contribution of the realization of each type of local retribution to the realization of the total local retribution of Kota Pariaman for the period 2013 to 2018 can be seen in table 4. Based on Table 4, it can be seen that the contribution of the realization of public service retribution to the realization of total retribution for the period 2013-2018 experienced fluctuations, the highest contribution in 2013 was 67.09% with very good criteria and the lowest in 2017 was 21.26% with sufficient criteria and with an average of 38.67% with the medium category. The contribution of the realization of business service retribution to the realization of the total retribution period 2013-2018 also experienced fluctuations, the highest contribution in 2017 was 68.75% with very good criteria and the lowest in 2013 was 27.34% with sufficient criteria and with an average of 53.55% with a very good category. The contribution of the

realization of certain licensing retribution to the realization of the total retribution of 2013-2018 also experienced fluctuations, the highest contribution in 2016 was 12.24% with unfavorable criteria and the lowest in 2014 was 3.33% with very poor criteria and with an average amounted to 7.78% with very less category.

During the 2013-2018 period, the highest average contribution from the local retribution was the business service contribution of 53.55%, then the service contribution contribution of 38.67% and the smallest was the contribution of certain licensing retribution of 7.78%.

Table 4. Contribution of Realization of Each Type of Local Retribution Towards the Realization of the Total Local Retribution of the City of Pariaman for the Period 2013-2018

Year	Contribution Ratio Each Type of Realization of Retribution Against Realization of Total Retribution					
	General Service Retributi on Contribu tion	Criteria for the contribution of general service Retribution	Business Service Retribu tion Contribu tion	Criteria for Contribu tion of Business Services Retribu tion	Contribu tion of Certain Licensing Retribution	Criteria for Contribution of Certain Licensing Retribution
2013	67,09%	Very good	27,34%	Pretty good	5,57%	not very good
2014	52,66%	Very good	44,01%	Well	3,33%	not very good
2015	23,00%	Pretty good	67,98%	Very good	9,02%	not very good
2016	35,07%	is good	52,68%	Very good	12,24%	not good
2017	21,26%	Pretty good	68,75%	Very good	9,99%	not very good
2018	32,94%	is good	60,52%	Very good	6,54%	not very good
Average	38,67%	is good	53,55%	Very good	7,78%	not very good

Source: Directorate General of Fiscal Balance Ministry of Finance, 2020 (data processed)

3.4. Contribution of Realization of Each Type of Local-Own Source Revenue to Realization of Total Local Own-Source Revenue of Pariaman City Period 2013-2018

The contribution of the realization of each type of Local Own-Source Revenue to the realization of the total Local Own-Source Revenue of the city of Pariaman for the period of 2013 to 2018 can be seen in table 5. Based on Table 5, it can be seen that the contribution of local tax realization to the realization of total local own source revenue for the period 2013-2018 was highest in 2018 of 30.99% with is good criteria and the lowest in 2014 was 18.14% with not good criteria and with an average of 22.84% with Pretty good categories. The contribution of the realization of local retribution to the

realization of the total regional original income for the period 2013-2018 was the highest in 2013 amounted to 15.20% with not good criteria, and the lowest in 2015 was 9.02% with not very good criteria and with an average of 11.43% with not good categories. Contribution of the realization of regional wealth management results separated from the realization of total original regional income for the 2013-2018 period was the highest in 2013 of 21.92% with Pretty good criteria, and the lowest in 2018 of 14.75% with not good criteria and with an average of 17.57% with not good category. Other contributions to the realization of regional original income to the realization of the total regional original income in the 2013-2018 period were highest in 2014 at 56.72% with very good criteria and the lowest in 2018 at

41.27% with well criteria and an average of 48.16% with well category.

During the 2013-2018 period, the highest average realization of the contribution of local own source revenue was the other contributions from the legitimate regional original income of 48.16%, then the contribution of local taxes by 22.84%, then the contribution of the results of the management of regional wealth that separated by 17.57% and the smallest is the contribution of local retribution by 11.43%.

Table 5. Contribution of Realization of Each Type of Local Own-Source Revenue to Realization of Total Local Own-Source Revenue in Pariaman City Period 2013 to 2018

Year	Contribution Ratio for Each Type of Realization of Original Regional Revenue to Realization of Total Regional Original Revenue							
	Local Tax Contribu tion	Local Tax Contribu tion Criteria	Local Retributi on Contribu tion	Local Retribution Contribution Criteria	Contribut ion of Manage ment Results of Separated Regional Wealth	Criteria for Contribution of Manage ment Results of Separated Regional Wealth	Other Contribu tions of Legitima te Local Original Revenue s	Other Contribut ions Criteria of Legitimat e Local Original Revenue
2013	18,67%	not good	15,20%	not good	21,92%	Pretty good	44,21%	Well
2014	18,14%	not good	9,11%	Not very good	16,03%	not good	56,72%	Very good
2015	19,94%	not good	9,02%	Not very good	16,01%	not good	55,03%	Very good
2016	22,39%	Pretty good	11,36%	not good	16,33%	not good	49,92%	Well
2017	26,89%	Pretty good	10,91%	not good	20,37%	Pretty good	41,83%	Well
2018	30,99%	is good	12,99%	not good	14,75%	not good	41,27%	Well
Aver age	22,84%	Pretty good	11,43%	not good	17,57%	not good	48,16%	Well

Source: Directorate General of Fiscal Balance Ministry of Finance, 2020 (data processed)

4. CONCLUSIONS

During the 2013-2018 period the effectiveness of Pariaman City public general service retribution revenue was able to reach an average value of 110.62% with very effective criteria, business service retribution 91.35% with effective criteria while certain licensing retribution were 35.30% with ineffective criteria. For the growth rate of the realization of general service retribution during the 2013-2018 period, the average value was 5.95%, business service retribution was 26.38% and certain licensing retribution were 27.07%. Furthermore, the contribution of the realization of general service retribution to the realization of total revenue from retribution for the period 2013-2018 has an average value of 38.67%, the contribution of business service retribution is 53.55% and the contribution of certain licensing retribution is 7.78%. Next, the contribution of the realization of the local revenue component to the realization of regional original income during the 2013-2018 period has an average value of 22.84% for local tax contributions, 11.43% local retribution, 17.57% separated regional wealth management results and other legal local revenue is 48.16%.

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