

# The Contribution of Market Retribution to Regional Original Revenue (PAD) at Kaliyoso Market, Kaliyoso Village, Dungaliyo Sub-district, Gorontalo Regency

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## **The Contribution of Market Retribution to Regional Original Revenue (PAD) at Kaliyoso Market, Kaliyoso Village, Dungaliyo Sub-district, Gorontalo Regency**

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### **Abstract**

The purpose of this research was to determine the contribution of market retribution to Regional Original Revenue (PAD) at Kaliyoso market, Kaliyoso Village, Dungaliyo Sub-district, Gorontalo Regency. The data used were secondary data sourced from the Department of Industry and Trade of Gorontalo Regency and UPT Pasar Kaliyoso, Kaliyoso Market, Kaliyoso Village, Dungaliyo Sub-district. The analytical method used was contribution analysis, which is an analytical tool used to determine the market retribution contribution to Regional Revenue (PAD) at Kaliyoso Market, Kaliyoso Village, Dungaliyo Sub-district, Gorontalo Regency.

The results indicate that the potential for market retribution in Kaliyoso Village is quite significant, where it can reach IDR 11.308.800.000 annually. However, several problems occur in the field when collecting market retribution in Kaliyoso Village. Some of the obstacles encountered in the field were limited awareness in paying market retribution, and there were moving traders who did not settle down. The lack of income from these traders is also a factor that hinders the collocation of market retribution in Kaliyoso Village.

The contribution of market retribution in inducing local revenue in Gorontalo Regency in the last 5 years, namely from 2015-2019, was is an average of 5.96%, which means that the contribution of the market retribution is quite small. It is influenced by the not optimal collection of market retribution the field. In 2019 the market retribution that entered the Gorontalo Regency government treasury was only IDR 115.200.000

**Keywords:** *Contribution, Market Retribution, PAD (Regional Original Income)*

## 1. Introduction

The decentralization of government carried out by the central government to local governments is a tangible manifestation of the implementation of regional autonomy by providing a consequence for local governments to be able to carry out their government. The granting of regional autonomy is in the context of assisting the administration of the central government, especially in the provision of services to the community and the implementation of development programs (Moonti, 2019). In connection this, regions are required to be more active in efforts to improve their capabilities and independence, explore and develop potential economic resources to accelerate economic growth in their regions. At this time, the emphasis on granting regional autonomy is given to provincial, district, and city governments. This is closely related to the main function of local government as a service provider to the community and implementation of development as well as being the government closest to the community (Agboeze et al., 2021) so that they know the real needs of the people in their area.

Apart from that, it is related to the granting of autonomy to regions in planning, exploring, managing, and using regional finances following regional conditions (Wijaya et al., 2020). Locally-generated revenue (PAD) can be one of the indicators or criteria to reduce the dependence of a region on the center. In principle, the greater the PAD to the APBD, the smaller the dependence of the regions on the center (Susanto & Sugianto, 2019). PAD as a source of regional revenue originating from within the region must be increased as optimally as possible to realize the spirit of local independence while increasing regional competitiveness. (Santoso & Olilingo, 2019). Independent is defined as a strong spirit and determination to develop their area by not relying solely on facilities or external factors. Although it is understood that in most of the autonomous regions (regencies/cities), the capacity of PAD is small, so financial assistance from the central government is still needed. Although the level of financial dependence of autonomous regions on the central government is still very high (strong), each autonomous region is strongly advised to identify all potential PAD sources it has to be intensively and extensively increased in addition to improving the management of natural resources in the regions.

Among the sources of PAD that provide input to the regional treasury are regional retributions. Regional retributions are managed individually by each region so that sometimes the management of levies varies from one region to another according to the conditions of each region. A follow-up taken by the local government in overcoming all the problems that exist in the region is to carry out a program by increasing PAD revenues, mainly from the tax and levy sector. (Purbadharmaja et al., 2019) as a potential source to achieve and optimize PAD. Therefore, the regional income of the retribution sector is said to be quite potent and has a role in increasing PAD because retribution is a direct payment from the people to the government which is reflected in the relationship between the direct remuneration received and the payment of retribution.

One of the local levies is the market levy. This market levy is included in the general service levy which provides a potential contribution to the improvement of development and community welfare. The existence of a market in which the dynamics of the community's economy is accommodated requires wise handling in its management, for this reason, the market, which on the one hand is a source of the regional revenue, needs to be intensified with the levy of levies with the existing potential. For this reason, the local government must use the results of this market retribution as well as possible. A market is a business unit that has a strategic role in the distribution of producers to consumers who need a product. Thus the market can be said to be a direct provider of community needs. This condition confirms that the market is one of the contributors to the implementation of regional development because the resulting

retribution will be able to increase local revenue. However, on the other hand, various studies reveal that the management of regional user fees is faced with various obstacles so that it does not provide maximum results for PAD (Ningsih, 2017)(Christanti, 2016). Based on the above phenomenon, it raises several questions: can the potential market retribution increase the PAD of a region? How big is the contribution? what are the obstacles in collecting market levies? an empirical study is interesting to answer this question. Some of the questions above have triggered the author to conduct research aimed at investigating the potential and contribution of market levies to PAD. This research is expected to contribute to the government, especially in making policies to develop the potential for market levies that have an impact on the welfare of the people in their area.

## 2. Literature Review

Several relevant studies of the same kind have previously attempted to uncover the role of market retribution on local revenue (PAD), including Research by (Supiati et al., 2021) which aims to evaluate the market retribution management system and the contribution of market retribution to the increase in PAD in Makassar City and to formulate a more appropriate market retribution management system to maximize PAD revenue. The results showed that PAD from Market Retribution was in the very effective category, this was indicated by an average value of 100.28%, and Market Retribution had a very large influence and contribution to Regional Ownership in Makassar City, this can be shown by the value of the average contribution is 102.25%, while the market retribution growth rate explains that the growth rate with an average value is 9.69 which indicates the unsuccessful category The market retribution growth rate explains that the growth rate with an average value is 9.69 which indicates the unsuccessful category.

In line with that research by (Handoko, 2012) which analyzes the development of retribution receipts for the regional autonomy financing sources implemented in Pemalang Regency based on Law no. 28 of 2009 and Regional Regulation Number 14 of 2007 concerning Market Retribution. The results of this study indicate that the development and contribution of regional market retribution revenues in the Pemalang Regency is still small/low and needs to be improved.

Another study related to the contribution of market levies to Bandung Regency PAD from 2014 to 2018 by (Salsabilla, 2020) analyzes the average contribution and what factors lead to a decrease in the realization of market retribution in Bandung Regency every year for the last 5 years. The results of this study indicate that (1) the contribution of market levies to Regional Original Income (PAD) in Bandung Regency from 2014 to 2018 tends to decrease. The average contribution of market levies to Regional Original Income (PAD) is 0.45%, based on the contribution criteria this value is included in the criteria for very less contribution. (2) Factors that resulted in a decrease in the realization of market retribution in Bandung Regency, namely problems related to security and hygiene facilities, an increase in the number of seasonal markets, lack of resources, market disputes, lack of awareness of mandatory retribution, and incomplete and valid market management data. But on the other hand, research from (Walenta & Kawani, 2020) which analyzes the potential revenue from market retribution on local revenue (PAD) in Poso district, a case study on the Tentena Siwagilemba market shows positive results where the potential market retribution still has effectiveness in the fairly effective category with a percentage of 68 percent in the management of retribution for the Tentena Siwagilemba market.

### 3. Methods

#### Types of Research and Data Sources

A quantitative approach is used in this study to determine the contribution of market levies to PAD in the Gorontalo Regency. The types of data used in the study include primary and secondary data. Primary data is obtained directly from the source in the form of interviews, polls from individuals or groups (people), or the results of observations of an object, event, or test result (object) (Kabir, 2016), while secondary data is used as supporting data obtained by utilizing data or archives from agencies related to problems such as the Gorontalo Regency Finance Agency, and the Gorontalo Regency Industry and Trade Office (Disperindag).

#### Data Collection and Analysis Techniques

This study uses data collection techniques through observation, interviews, and documentation to obtain detailed information. The observation method in this study was carried out at the Kaliyoso Market, Kaliyoso Village, Dungaliyo District, Gorontalo Regency Industry and Trade Office (DISPERINDAG). The interview method was conducted with the parties involved in the market levy receipts. For data retrieval, the documentation method is obtained through documents, or written evidence in the form of data reports, in particular data on market levies, regional levies, and PAD for the last five years. It should be emphasized that the data referred to are national data taken from the relevant agencies, namely: the Gorontalo Regency Finance Agency, and the Gorontalo Regency Industry and Trade Office (Disperindag). The data analysis techniques used to determine the contribution of market retribution to PAD are:

$$\text{Market Levy Contribution} = \frac{\text{Receipt of Market Levy for the year to } - n}{\text{PAD Year to } - n} \times 100$$

### 4. Results

**Potential Retribution for Kaliyoso Market, Kaliyoso Village, Dugaliyo District**  
**Table 1: Potential Retribution for Kaliyoso Market (In Rupiah)**

Market Potential	Amount	Average Area	Rate	Wednesday & Saturday	/Month	/Year
Stall	61	12 m	Rp 125.000	Rp 7.625.000	Rp 61.000.000	Rp 5.856.000.000
Lodging	302	4 m	Rp 10.000	Rp 3.020.000	Rp 24.160.000	Rp 2.319.360.000
Courtyard	453	2 m	Rp 5.000	Rp 2.265.000	Rp 18.120.000	Rp 1.739.520.000
	<b>816</b>		<b>Rp 140.000</b>	<b>Rp 12.910.000</b>	<b>Rp 103.280.000</b>	<b>Rp 9.914.880.000</b>
Cleanliness : Stall	61		Rp 5.000	Rp 305.000	Rp 2.440.000	Rp 234.240.000
Lodging	302		Rp 2.000	Rp 604.000	Rp 4.832.000	Rp 463.872.000
Courtyard	453		Rp 2.000	Rp 906.000	Rp 7.248.000	Rp 695.808.000
				Rp 1.815.000	Rp 14.520.000	Rp 1.393.920.000
<b>Amount</b>	<b>816</b>					<b>Rp 11.308.800.000</b>

Source: Processing Results, 2021

Based on table 1 above, the potential retribution for the Kaliyoso market per each Wednesday and Saturday market is Rp. 12,910,000, per month Rp. 103,280,000 and per year



is Rp. 9,914,880,000. The potential for the cleanliness of the Kaliyoso market is Rp. 1,815,000 per day, for a month of Rp. 14,520,000 and per year is Rp. 1,393,920,000. Thus, the total potential annual retribution for the Kaliyoso market is Rp. 11.308.800.000.

### Obstacles Encountered When Collecting Market Retribution

In carrying out the collection of market retribution, many obstacles were encountered, namely: *First*, the limited number of officers. Regarding officers, there are 4 (four) officers at Kaliyoso Market. In carrying out their duties they do all-round, in the sense that almost all work, ranging from licensing, collection, billing, cleanliness, security issues, are thought out and handled by the existing officers and also less disciplined officers. This results in the non-compliance of mandatory retribution. *Second*, many courtyard traders move their wares locations so that the court traders usually pay only half of the levy. After all, the court traders do not feel they are using this market facility fully, because the court traders do not trade every day.

*Third*, the awareness of traders to pay low retribution. Because the traders feel that the amount of retribution they pay is not under the facilities they get, such as convenience in selling, good yard, clean market conditions. *Fourth*, there is a levy owed. The traders who sell outside the market yard are mostly seasonal traders, who usually come on busy market days, namely during the month of *Ramadan*, usually they don't want to be charged a full levy, so they often only pay part of the levy. *Fifth*, the lack of income from traders. There are traders whose sales are empty of visitors, so they pay only according to their respective conditions, namely depending on the presence or absence of buyers.

### Contribution Analysis

Contribution analysis is used to determine the contribution of market levy receipts in supporting local revenue receipts (Supranto, 2000). This analysis is tested by calculating and comparing the realization of market retribution revenue with total PAD revenue with the formula:

$$\text{Contribution} = \frac{\text{Receipt of Market Retribution}}{\text{Receipt of PAD}} \times 100$$

The calculation of the market levy contribution is as follows :

1. Contribution of market retribution revenue in 2015.

$$\begin{aligned} &= \frac{100.250.000}{17.276.205.755} \times 100 \% \\ &= 5.8 \end{aligned}$$

The contribution of market retribution receipts in 2015 was 5.8%. This means that the realization of market retribution receipts in 2015 contributed to the realization of PAD revenues of 5.8% of the total realized PAD receipts.

2. Contribution of market retribution revenue in 2016.

$$= \frac{100.720.000}{12.527.107.653} \times 100 \%$$

= 7.9

The contribution of market retribution revenue in 2016 was 7.9%. This means that the realization of market levy receipts in 2016 contributed to the realization of PAD revenues of 7.9% of the total realized PAD receipts.

3. Contribution of market retribution revenue 2017.

$$= \frac{100.250.000.000}{19.042.830.812} \times 100\% \\ = 5.2$$

The contribution of market retribution revenue in 2017 was 5.2%. This means that the realization of market levy receipts in 2017 contributed to the realization of PAD revenues of 5.2% of the total realized PAD receipts.

4. Contribution of market retribution revenue 2018.

$$= \frac{100.720.000.000}{19.717.837.234} \times 100\% \\ = 5.1$$

The contribution of market retribution revenue in 2018 was 5.1%. This means that the realization of market retribution receipts in 2018 contributed to the realization of PAD revenues of 5.1% of the total realized PAD receipts.

5. Contribution of market retribution revenue 2019.

$$= \frac{115.200.000}{19.930.106.189} \times 100\% \\ = 5.8$$

The contribution of market retribution revenue in 2019 was 5.8%. This means that the realization of market retribution receipts in 2019 contributed to the realization of PAD revenues of 5.8% of the total realized PAD receipts.

From the results of the calculation of the contribution of market levies above, it can be summarized in the table below:

**Table 2: Contribution of Market Levy to PAD**  
**The year 2015-2019**

Year	PAD (in rupiah)	Realization of Market Retribution (in rupiah)	Contribution (%)
2015	Rp.17.276.205.755	Rp. 100.250.000	5.8
2016	Rp. 12.527.107.653	Rp. 100.720.000	7.9
2017	Rp. 19.042.830.812	Rp.100.250.000	5.2
2018	Rp. 19.717.837.234	Rp. 100.720.000	5.1
2019	Rp. 19.930.106.189	Rp. 115.200.000	5.8
Average			5.96

Source: Processing Results, 2021

From table 4.4 above, it can be seen that the contribution of market retribution receipts in the Kaliyoso market to Regional Original Income ranges from 5.8% to 7.9%. In 2015 the market levy contributed 5.8%, then in 2016, the market levy increased by 2.1% to 7.9% of the Regional Original Revenue. However, in 2017 and 2018 there was a decrease in contribution respectively by 2.7% in 2017 to 5.2% and in 2018 there was a decrease of 0.1% to 5.1%, and in 2019 the market levy increased slightly by 0.7% to 5.8%. The average contribution given to Regional Original Income from 2015 to 2019 was 5.96%. The largest contribution of market retribution to Regional Original Revenue occurred in 2016 with a contribution of 7.9% and the smallest contribution occurred in 2017 and 2018 with a contribution of 5.2% and 5.1%, respectively.

## 5. Discussion

### Potential Retribution for Kaliyoso Village Market

From the results of the research conducted, the market in Kaliyoso Village has 820 basic places provided for business activities or buying and selling of goods/services including the facilities. However, the number of traders in the Kaliyoso Village Market only amounts to 816 traders. The market in Kaliyoso Village is also equipped with facilities and infrastructure to support market activities such as toilets (bathing, washing toilets), electricity, garbage collection sites (TPS), clean water (PDAM), and parking areas managed by the private sector. In addition, the potential for market retribution in Kaliyoso Village is quite large where annually it can reach a figure of Rp. 11.308.800.000. The high potential for market retribution in Kaliyoso Village can certainly be increased considering the number of available bases is quite large but not all of them are filled. However, problems that occur in the field at the time of collecting market fees can certainly affect the acquisition of user fees at Kaliyoso Market. Some of the obstacles encountered in the field where the limited number of officers to collect market fees where there were only 4 officers at the Kaliyoso Village Market. In addition, the main problem in collecting market retribution in Kaliyoso Village is that it comes from the individual traders themselves. Awareness is paying market fees is very low, and there are court traders



who move or do not stay. The lack of income from these traders is also a factor that hinders the collection of market levies in Kaliyoso Village. Nevertheless, the performance of the market retribution collectors in Kaliyoso Village was well received by the traders. As the “SA” seller said explaining that:

*“The market levy collection is quite good, with permanent officers and backup officers so that even though it is a holiday there is still a daily levy who remains loyal to their work. SA also added that he strongly agrees with the service of the levy collectors because the levy collectors do not impose a nominal amount of money that must be deposited by the seller to the levy collector, they also see the condition of traders whose merchandise is deserted from buyers”.* (Results of the interview on January 6, 2021).

This positive thing, of course, must be put to good use by collecting officers to maximize market retribution income in Kaliyoso Village. Considering today's market retribution is a pillar of regional original income (PAD) and most of the people and business actors in the Kaliyoso Village market know this, as said by Community Leader “RF” who explained that:

*“Market levies need to be increased again because Market Levies are one of the Regional Original Revenues”.* (Results of the interview on January 6, 2021)

Awareness of the collection of market retribution in Kaliyoso Village has begun to form, although there are still elements, both the community and business actors in the Kaliyoso Village market, who are not aware of or deliberately do not want to collect retribution in the market. The role of the market retribution officer is of course very important to maximize the potential of the market levy which is quite high in Kaliyoso Village so that later the market levy in Kaliyoso Village can encourage local revenue (PAD).

#### 4 Contribution of Market Levy to Regional Original Income (PAD)

From the results of the research conducted, the contribution of market retribution in encouraging local revenue (PAD) in Gorontalo Regency in the last 5 years, namely from 2015-2019 was an average of 5.96%. The contribution from this market levy is quite small, of course, this is influenced by the not maximal collection of market levies in the field. In 2019 the market levy that entered the Gorontalo Regency government treasury was only Rp. 115.200.000., while the potential market retribution in Gorontalo Regency is quite high, one of which is the market in Kaliyoso Village where the potential market retribution in 2021 reaches Rp. 11,308.800.000. In addition to not being maximal in collecting market retribution, the nature and characteristics of each market in Gorontalo Regency vary. Market management is also of course different, as is the case with the market in Kaliyoso Village which is a village aid market (bandes) so that the tax retribution collected does not fully go to the local government treasury, 60% of the market levy goes to the village government treasury and the remaining 40% goes to the treasury. local government. This is certainly the cause of the low acceptance of market retribution by the Gorontalo Regency government.

## 6. Conclusions

Based on the results of the analysis and discussion of the potential market retribution in Kaliyoso Village and the contribution of market retribution to local revenue (PAD) in Gorontalo Regency, the following conclusions can be drawn:

1. The potential for market retribution in Kaliyoso Village is quite large where annually it can reach a figure of Rp. 11.308.800.000. However, several problems occur in the field

when collecting market retribution in Kaliyoso Village. Some of the obstacles encountered in the field were limited awareness in paying market levies, and there were traders in the yard who moved or did not settle down. The lack of income from these traders is also a factor that hinders the collection of market levies in Kaliyoso Village.

2. From the results of the research conducted, the contribution of market retribution in encouraging local revenue (PAD) in Gorontalo Regency in the last 5 years, namely from 2015-2019 was an average of 5.96%. The contribution from this market levy is quite small, of course, this is influenced by the not maximal collection of market levies in the field. In 2019 the market levy that entered the Gorontalo Regency government treasury was only Rp. 115,200,000.

### Limitations and suggestions

Based on the conclusions above, this research provides several recommendations and suggestions to the government and the entire community to maximize the potential of market retribution in Kaliyoso Village and increase the contribution of market retribution in Gorontalo Regency, including the following:

1. For the potential market retribution in Kaliyoso Village to be fully absorbed, it is necessary to increase the number of market retribution collectors. In addition to increasing the number of officers, the quality of these collecting officers must also be improved so that when collecting market retributions, they can obtain maximum results.
2. The Gorontalo Regency Government, in this case, is represented by the relevant Office to maximize the collection of market levies. Data that enters the Regional Government must be following market potential by what is happening in the field.

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