

Jurnal Manajemen dan Bisnis

Vol. 10, No. 2, December 2021, pp. 205-219

Sekolah Tinggi Ilmu Ekonomi Indragiri (STIE-I) Rengat

https://journal.stieindragiri.ac.id/index.php/jmbi/issue/view/20

THE POTENTIAL AND EFFECTIVENESS OF REGIONAL RETRIBUTIONS INDRAGIRI HULU DISTRICT

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https://doi.org/10.34006/jmbi.v10i2.351

ABSTRACT

This study aims to determine the potential and effectiveness of regional revenue receipts from regional levies in Indragiri Hulu Regency. This study uses a descriptive approach designed to obtain answers to the research objectives. This research data comes from the collection of documents, interviews and data on regional retribution receipts for 2014 – 2020 from the Transportation Agency of Indragiri Hulu Regency. Data analysis is explained by using Potential Analysis, Contribution, Growth Rate and Potential Matrix, and effectiveness ratio. The results of the study show that the potential for regional levies, on average, has the potential to be developed, but in terms of management and implementation effectiveness, it is still not optimal. Based on quantitative data analysis, parking fees are categorized as potential with positive growth, motor vehicle testing fees have good growth opportunities and have the potential to be developed, while terminal fees and route permit fees are underdeveloped categories. Based on the effectiveness ratio analysis, parking fees are categorized as very effective, motor vehicle testing fees are included in the fairly effective criteria, terminal fees are quite effective, and route permit fees are categorized as quite effective.

Keywords: Potential, Contribution, Effectiveness, Retribution

ABSTRAK

Penelitian ini bertujuan untuk mengetahui potensi dan efektivitas penerimaaan pendapatan daerah yang berasal dari retribusi daerah Kabupaten Indragiri Hulu. Penelitian ini menggunakan pendekatan deskriptif yang dirancang untuk memperoleh jawaban dari tujuan penelitian. Data penelitian ini berasal daru pengumpulan dokumen, wawancara dan data penerimaan retribusi daerah Tahun 2014 – 2020 dari Dinas Perhubungan Kabupaten Indragiri Hulu. Analisa data dijelaskan dengan menggunakan Analisis Potensi, Kontribusi, Laju Pertumbuhan dan Matriks Potensi, dan rasio efektivitas. Hasil penelitian menunjukan potensi retribusi daerah , rata-rata memiliki potensi untuk dikembangkan, namun dalam pengelolaan dan efektiftas pelaksanaannya masih belum optimal. Berdasarkan analisis data kuantitatif, retribusi parkir termasuk kategori potensial dengan pertumbuhan yang cenderung positif, retribusi pengujian kendaraan bermotor memiliki peluang pertumbuhan yang baik dan potensial untuk dikembangkan, sedangkan retribusi terminal dan retribusi izin trayek masuk kategori terbelakang. Berdasarkan analisis rasio efektivitas, retribusi parkir masuk kriteria sangat efektif, retribusi pengujian kendaraan bermotor termasuk dalam kriteria cukup efektif, retribusi terminal masuk kriterian cukup efektif, dan retribusi izin trayek masuk kategori cukup efektif.

Kata Kunci: Potensi, Kontribusi, Efektivitas, Retribusi.

BACKGROUND

The implementation of regional autonomy in Indonesia gives the authority to local governments to manage the resources and potentials of the regions in organizing and financing regional governments to improve the economy and the welfare of their people, this means that each region has the right and obligation to regulate and manage its own household to improve the quality of life. efficiency and effectiveness of government administration and services to the community.

To organize and finance local government, reliable sources of local revenue are needed, one of which is local revenue originating from local revenue. The law that regulates sources of regional income is Law no. 33 of 2004. In the law, it is explained that one source of regional original income (PAD) is the result of regional retribution. Retribution is a levy made by the government and there is a direct counter-achievement from the government. Regional levies are one of the important sources of regional income to finance regional administration and regional development to establish regional autonomy.

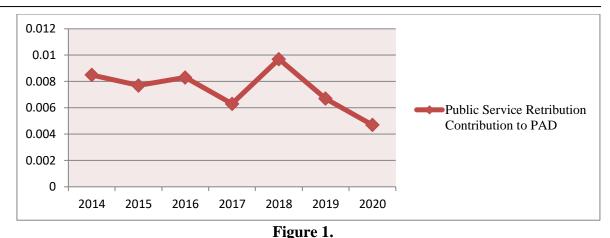
Indragiri Hulu Regency is one of the regions in the Riau Province that has potential for regional retribution which is quite potential to be developed so that it should be able to make a significant contribution to the Regional Original Income (PAD) of Indragiri Hulu Regency. The following is the target data as well as the realization of Regional Original Revenue:

Table 1. Data on the Contribution of Public Service Retribution to the Realization of Regional Original Revenue (PAD) of Indragiri Hulu Regency in 2014 - 2020.

Year	Realization of Public Service Retribution (Rp)	Realization of PAD (Rp)	Percentage
	` 1'	` 1'	
2014	953.459.000,00	111.827.898.830,96	0,0085
2015	966.277.500,00	125.148.593.066,93	0,0077
2016	816.568.600,00	98.845.361.438,48	0,0083
2017	1.012.500.980,00	159.665.857.817,46	0,0063
2018	1.081.097.000,00	111.900.731.074,40	0,0097
2019	797.173.000,00	118.978.915.053,47	0,0067
2020	542.829.022,00	115.826.433.571,46	0,0047
Average	881.415.014,60	120.313.398.693,31	0,0074

Source: Department of Transportation, Communication and Information Inhu Regency

In the table above, it can be seen that the receipt of Regional Original Income (PAD) originating from regional levies is still not optimal, where the average contribution of regional levies for the receipt of Regional Original Revenues in Indragiri Hulu Regency is still very small, namely 0, on average. 0074 or 0.74%. A clearer picture of the contribution of regional levies (public services) to local revenue (PAD) of Indragiri Hulu Regency can be seen in Figure 1 below:



Graph of the Growth of the Contribution of Public Business Services in Indragiri Hulu Regency in 2014-2020

In Figure 1, it can be seen that apart from the relatively low (small) contribution of public service levies to PAD, it is also seen that there is a downward trend in the amount of public service levies that have been successfully collected. In order to carry out regional development, the Regency or City must optimize and increase revenue from potential sources of regional original income, including revenue receipts from regional levies . Based on the data above, it is known that the acceptance of regional retribution is still fluctuating, and there is a tendency to decrease, the contribution of regional levies to the PAD of Indragiri Hulu Regency. The results of the study (Parson, 2015) show that the collection of regional levies is not optimal, so its contribution to regional income is still relatively low, even though regional levies have great potential. Therefore, it is necessary to implement an effective strategy to increase retribution income in accordance with the existing potential in order to be able to encourage a significant increase in regional original income in the future. The results of Samosir's research (2019) regarding the potential for regional user fees show that the potential for terminal fees is included in the backward category or the contribution is not potential with a growth rate that tends to decrease/negative.

LITERATURE REVIEW

Regional Retribution

Regional levies are regional levies as payment for service or the granting of certain permits specifically provided and/or granted by the Regional Government for the benefit of individuals or entities. Regional retribution is a levy made by the local government to the mandatory retribution for the use of a certain service provided by the government (Mahmudi , 2015), so in this case there is a direct reward (contra-achievement) that can be enjoyed by the retribution payer . Regional retribution is a regional levy as payment for usage or for obtaining work, business or regional property services for the public interest, or for services provided by the region either directly or indirectly (Josef Kaho Riwu , 2005).

Types of Regional Retribution include: 1) Public Service Retribution, which is a levy on services provided or provided by the regional government for the purpose of public interest and use and can be enjoyed by individuals or entities; 2) Business Services Retribution, is a levy for services provided by the regional government by adhering to the commercial principle because basically it can also be provided by the private sector; 3) Certain Licensing Retribution, is a levy for certain local government activities in the context of granting to individuals or entities intended for guidance, regulation, control, and supervision of activities for the use of space, use of natural

resources, goods, infrastructure, or certain facilities, in order to protect the public interest and preserve the environment (Ahmad Yani, 2002).

In Regional Regulation Number 6 of 2017 concerning changes to the Regional Regulations of Kab. Indragiri Hulu number 2 of 2012 concerning public service fees, it is stated that public service fees are a type of levy that can be collected by the region as a result of payment for services provided by local governments by adhering to commercial principles in accordance with statutory regulations. The components of the regional levy for Indragiri Hulu Regency are public service fees which include: 1) Service fees for parking on the side of public roads; 2) Motor vehicle testing levies; 3) Business service fees: 4) Terminal fees: 5) Certain licensing fees; 6) Retribution for route permits. Of the various types of retribution, not all of them are able to contribute income to the regional income of Indragiri Hulu Regency, based on the data, of the 6 (six) components of the general service retribution, only 4 (four) of the types of retribution contribute to local revenue, namely; parking fees on the edge of public roads, motor vehicle testing fees, terminal fees and route permit fees

Parking Fee

Parking is all activities related to the implementation of parking facilities including regulation, development, guidance, supervision and control in accordance with their authority. Parking is a condition where the vehicle stops or does not move for a while and is abandoned by the driver (Regulation of the Regent of Indragiri Hulu Number 154 of 2017), then the parking levy is a retribution for parking activities in the context of giving permission to people or individuals intended for guidance, regulation, control., and supervision of the activity of using space for vehicle parking.

Motor Vehicle Testing Levy

Motorized Vehicle Testing Levy is a levy that is levied on services for testing motor vehicles, including motorized vehicles on water, in accordance with the provisions of laws and regulations, which are administered by the Regional Government. The object of the levy for testing motorized vehicles is the service for testing motor vehicles, including motorized vehicles on water, in accordance with the provisions of laws and regulations, which are administered by the Regional Government, including: 1) public passenger cars; 2) bus cars; 3) freight cars; 4) special vehicles; 5) trailer; 6) patch carriage; and 7) motorized vehicles on water. The subject of the motor vehicle testing levy is an individual or entity that uses/enjoys the motor vehicle testing service, while the motor vehicle testing levy is mandatory for an individual or entity which, according to the provisions of the levy legislation, is required to pay the motor vehicle testing levy. The level of use of motor vehicle testing retribution services is measured based on: 1) type of object weight; 2) the cost of replacing periodic test marks; 3) periodical replacement of test books; 4) fines for late testing of motorized vehicles; 5) replacement of side signs (stickers); and 6) ride test. The principle and target in determining the structure of the tariff for motorized vehicle testing is to cover the costs of conducting motor vehicle testing by taking into account the capacity of the community and aspects of justice. (http://keuangan.kendalkab.go.id/index.php/pendapatan/retribusi/11retribusi-jasaumum/37-retribusi-pengujian-kendaraan-bermotor-3)

Terminal Retribution

Terminal levies are a type of business service levy whose existence isquite beneficial for every public motorized vehicle used to regulate arrivals and departures, pick up and drop off people and/or goods and transfer modes of transportation. Terminal retribution is a business service levy levied by the Regional Government to individuals/entities who use terminal services that organize the transportation of people/goods by public transportation (Syaripuddin, 2010). According to the Law of the Republic of Indonesia Number 28 of 2009 Article 130 objects of Terminal Retribution are terminal services provided by the regional government to every user of terminal services, in the form of: 1) Public Vehicle Terminal Services; 2) Place of Business Activities: 3) Other Facilities in the Environment that are owned and managed by the Regional Government.

Route Permit Retribution

The principles and targets in determining the tariff for Certain Licensing Retribution are based on the objective of covering part or all of the costs of administering the granting of the relevant permit. The cost of administering the granting of a permit as referred to in paragraph includes the issuance of permit documents, field supervision, law enforcement, administration, and the costs of the negative impact of granting the permit (Perda Kab. Inhu No. 3 of 2012). The route permit levy is collected as payment for granting route permits to individuals or entities to provide public passenger transportation services on one or several routes within the region. The object of the route permit levy is the grathe of a permit to an individual or entity to provide public passenger transportation services on one or several specific routes. The subject of the levy is an individual or entity that obtains a Route Permit. Route Permit Fees are classified as Certain Permits Retribution.

Effectiveness

The principles and targets in determining the tariff for Certain Licensing Retribution are based on the objective of covering part or all of the costs of administering the granting of the relevant permit. The cost of administering the granting of a permit as referred to in paragraph includes the issuance of permit documents, field supervision, law enforcement, administration, and the costs of the negative impact of granting the permit (Perda Kab. Inhu No. 3 of 2012). The route permit levy is collected as payment for granting route permits to individuals or entities to provide public passenger transportation services on one or several routes within the region. The object of the route permit levy is the granting of a permit to an individual or entity to provide public passenger transportation services on one or several specific routes. The subject of the levy is an individual or entity that obtains a Route Permit. Route Permit Fees are classified as Certain Permits Retribution

Effectiveness Ratio =
$$\frac{\text{Acceptance Realization}}{\text{Acceptance Target}} \times 100$$

The ability of the regions to carry out their duties is categorized as effective if the ratio achieved is at least one or 100%. However, the higher the effectiveness ratio, the better the regional capacity

Potency

Potential is an ability that has the possibility to be develop, strength, power ability (Big Indonesian Dictionary, 2008). Potential is something that actually already exists, it just hasn't been obtained or obtained in hand according to Mahmudi (2015). Potential is the power or

ability to generate regional revenue (Prakosa, 2003). So, the potential for terminal retribution is the ability that is already possessed by elements of regional income from the type of terminal retribution to become a mainstay sector for income if it is managed and developed properly

METHOD

Research Approach

This research was conducted using a descriptive approach. According to Sugiyono (2011) states that the descriptive method is a method used to describe or analyze a research result but is not used to make broader conclusions. The type of descriptive research used in this study is intended to analyze and obtain an overview of the potential contribution, and the effectiveness of regional levies run by the Department of Transportation of Indragiri Hulu Regency. The data was obtained from the retribution revenue department at the Transportation Service of Indragiri Hulu Regency.

Data Analysis

Data analysis is the process of simplifying data into a form that is easier to read and interpret. The data analysis method used in this study is a descriptive method based on primary and secondary data, the analysis is carried out by measuring potential phenomena and problems of the effectiveness of local levies based on documentation, interviews, and quantitative data processing. Quantitative data processing is expected to be able to provide an explanation and confirm the potential and effectiveness of regional levies in Indragiri Hulu Regency, which includes analysis; potential analysis (contribution and growth rate analysis, contribution matrix), and effectiveness analysis

Potency Analysis

Potential is power, strength, and ability. Potential Regional Retribution Revenue is the ability to generate regional revenue that deserves optimal acceptance by the Regional Government. Potential analysis is carried out with the following steps:

1) Contribution

Contributions are used to find out how much of a contribution can be made from the revenue per component of the levy to the overall revenue from the regional levy. The contribution of levies can be determined by taking data on the realization of retribution receipts per component and the obverall realization of regional retribution receipts . The contribution of user fees can be calculated by the formula (Halim 2004):

Contribution =
$$\frac{X}{Y} x 100\%$$

Description:

X : Realization of Retribution

Y: Realization of Regional Retribution Revenue

The average contribution of regional user fees can be determined by taking data on the contribution of user fees divided by the number of frequencies for local user fees, namely four regional fees. The average contribution of regional levies can be determined by the formula:

$$\overline{X} = \frac{\sum X}{N}$$

Description:

 \bar{X} = Notation of mean

 $\begin{array}{ll} \sum = & Total \\ X = & Value \ of \ data \ X_1....up \ to \ X_n \end{array}$

N = Number Of Frequency

The contribution of each retribution component is said to be potential if it contributes more than the average contribution of regional levies, and is said to be nonpotential if it contributes less than the combined average contribution of the four components of regional retribution.

2) Growth Rate

Growth rate analysis is used to determine the growth rate of retribution revenue from year to year. The rate of retribution growth can be known by comparing the data on the realization of retribution receipts in a certain year and the data on the realization of retribution receipts in the previous year. The growth rate of terminal retribution can be calculated by the formula (Halim 2004):

$$Gx = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100$$

Description:

Gx : The rate of retribution growth of each component

: Realization of levy receipts for each component in a certain year

 $X_{(t-1)}$: Realization of retribution revenue per component in the previous year.

3) Potential Matrix

The potential matrix analysis is carried aim out with the of determining the potential retribution into categories, per component namely: prime, potential, developing, or underdeveloped (Haning et al., 2005):

- a. Prima, the growth of the regional retribution component is said to be prime if the retribution revenue from year to year has increased (positive) and its contribution potential. The contribution potential if is said to be contribution growth rate of the retribution component is greater than the average contribution of regional retribution.
- b. Potential, if the growth rate is negative and the contribution is potential.
- c. Growing, if the growth rate is positive and the contribution is not potential.
- d. Underdeveloped, if the growth is negative and the rate contribution is not potential.

After the data is obtained, the data is entered into the matrix of potential retribution terminals. The criteria for the potential terminal retributionon matrix are as follows:

Table 2. Criteria for Matrix of Potential Changes for Terminals

	Contribution			
Growth	Potential	No Potential		
Positive	Prime	Develop		
Negative	Potential	Backward		

Source: Haning, et al (2005)

The Effectiveness of Receiving Charges

The effectiveness of retribution is the comparison between the realization of retribution receipts and the target of receiving retribution from the terminal. The minimum standard of success ratio is 100% or 1 (one) where the realization and target have been determined. The terminal levy effectiveness ratio formula can be calculated by the formula:

Effectiveness Ratio =
$$\frac{\text{Acceptance Realization}}{\text{Acceptance Target}} \times 100$$

Table 3. Criteria for Effectiveness of Terminal Retribution

Terminal Levy Effectiveness	Criteria
More than 100%	Very effective
90% - 100%	Effective
80 - 90%	Quite effective
60 - 80%	Less effective
Less than 60%	Not effective

Source: Halim (2004)

RESULTS AND DISCUSSION

Potential Analysis

Regional levies play an important role in contributing to local revenue. Based on the results of field observations and based on the reduction of interview data collected from respondents, namely the head of the parking retribution management unit, vehicle testing, terminals and route permit fees, there is a picture of the potential and problems of the effectiveness of the regional levy levy of Indragiri Hulu Regency which can be explained as follows:

Potential Retribution for Public Roadside Parking

In terms of potential, seen from the object, there are quite a number of objects for parking fees on the edge of public roads that can be developed, but they have not been explored and managed properly. The Indragiri Hulu Regency area which is located at strategic points such as being on the East Sumatran highway and the West Cross road, of the 14 existing sub-districts, only about 7 sub-district cities have parking retribution management. The problem is, from planning to execution in the field, it has not run optimally, especially the parking retribution manager has not fully implemented the extensification program, so that in all sub-districts in Indragiri Hulu Regency there are still many parking retribution objects that cannot be officially managed.





Figure 2.
Potential Parking Retribution for Indragiri Hulu Regency

Potential Retribution for Motor Vehicle Testing

According to the assessment of research informants, the potential for levies from motorized vehicle testing/KIR is very potential, the income growth of the people of Indragiri Hulu Regency is correlated with an increase in the mobility of people who need vehicles. The obstacle to the effectiveness of the levy for testing motorized vehicles is the lack of human resources (HR) who have the competence and certification of examiners, so that the quantity of vehicle test targets on average has not been able to be met.





Figure 3.
Potential Testing of Motor Vehicles in Indragiri Hulu Regency

Terminal Charge Potential

The terminal levy for Indragiri Hulu Regency has been planned and collected based on SOP No. 020/DISHUB/SOP/I/2020 dated January 7, 2020 which was made in accordance with the main tasks and functions of managing retribution terminals. The availability of the terminal shows that the retribution from this sector is actually quite potential, but the management, especially its implementation, can be said to have not been effective due to the decrease/reduction from time to time in the flow of vehicles going in and out of the terminal so that the levies that can be collected are also reduced as well as the absence of passengers and goods going in and out of the terminal.





Figure 4.
Potential Retribution for Indragiri Hulu Regency Terminal

Route Permit Fee

The potential for levying a route permit levy is actually quite potential if the route permit levy is managed properly and in order, but in practice this type of regional income from this type of retribution is still far from expectations. In practice, the collection of route permits retribution has not been effective or not in line with planning so that the results are not optimal, where each transport owner on average only registers and pays once every 1 (one) year from the 5 (five) year period of granting the permit. in accordance with the existing provisions regarding the provisions for the issuance of documents and supervision of route permits which refer to the PERDA Kab. Indragiri Hulu No. 3 of 2012 concerning certain licensing fees.

Regional Levy Contribution Analysis

The contribution of levies is said to be potential if it makes a contribution greater than the average contribution of other regional levies, and it is said to be not potential if it contributes less than the average overall contribution of regional levies. The average contribution is obtained from the retribution contribution data divided by the number of retribution frequencies, the data used are 2014-2019 data.

Table 4. Average Contribution of District Public Service Retribution Components Indragiri Hulu 2016-2020

No	Types of General	Year				Ave	Contributio			
110	Service Retribution	2014	2015	2016	2017	2018	2019	2020	rage	n
1	Public Road Perkir	1,17	1,03	0,86	1,06	2,00	1,46	1,19	1,25	Potential
	Fee									
2	Vehicle Testing Fee	1,30	1,21	0,74	1,00	0,66	1,00	0,26	0,88	No Potential
3	Terminal	1,13	0,93	0,83	0,01	0,63	0,66	1,22	0,92	No Potential
	Retribution									
4	Route Permit Fee	0,79	1,07	0,75	1,13	0,18	0,90	1,05	0,84	No Potential
	Average R	egional	Retrib	ution C	Contribu	tion		•	1,02	

The table above shows the average contribution of regional levies in Indragiri Hulu Regency in 2014-2020 of 1.02 or 100.2%. These results indicate that the contribution of public vehicle parking fees is included in the category of potential contributions, for motor vehicle testing fees, terminal fees and route permits fees the average contribution is smaller than the average contribution of all regional fees, this means that the contribution of terminal

fees and the route permit is in the non-potential category. The non-potential contribution of the three types of levies is due to the fact that the average realization of the levy levy is much lower than the planned revenue.

General Service Retribution Growth Rate Analysis

Levy growth rate analysis is used to determine the growth rate of positive or negative user charges. The growth rate of public service fees from 2015-2020 can be seen in the following table :

Table 5.Growth Rate of Public Service Retribution for Indragiri Hulu Regency in 2014-2019

2014-2019 The Grov	wth Rate of Public	c Vehicle Parkin	g Retribution		
Year	Realization	$X_t - X_{(t-1)}$	$\frac{X_t - X_{(t-1)}}{X_{(t-1)}}$	Gx	Description
2014	158.100.000				
2015	160.200.000	2.100.000	0,0133	1,33	Positive
2016	151.000.000	-9.200.000	-0,0574	-5,74	Negative
2017	342.600.000	191.600.000	1,2689	126,8	Positive
2018	660.325.000	317.725.000	0,9274	92,7	Positive
2019	700.300.000	39.975.000	0,0605	6,05	Positive
2020	419.218.000	-281.082.000	-0,4014	-40,1	Negative
	Average	Growth Rate		30,18	Positive
Growth 1	Rate of Motor Vel	hicle Testing Ch	arges		
Year	Realization	$X_t - X_{(t-1)}$	$\frac{X_t - X_{(t-1)}}{X_{(t-1)}}$	Gx	Descriptio
2014	650.188.000		, ,		
2015	665.487.500	15.299.500	0,0235	2,35	Positive
2016	527.658.600	-137.828.900	-0,2071	-20,71	Negative
2017	632.646.980	104.988.380	0,1990	19,90	Positive
2018	414.831.600	-217.815.380	-0,3443	-34,43	Negative
2019	633.400.000	218.568.400	0,5269	52,69	Positive
2020	117.661.022	-515.738.978	-0,8142	-81,42	Negative
	Average	Growth Rate		-10,27	Negative
Terminal	Fee Growth Rate	,			
Year	Realization	$X_{t} - X_{(t-1)}$	$\frac{X_t - X_{(t-1)}}{X_{(t-1)}}$	Gx	Descriptio
2014	143.281.000		(t-1)		
2015	138.550.000	-4.731.000	-0,0330	-3,30	Negative
2016	136.350.000	-2.200.000	-0,0159	-1,59	Negative
2017	35.454.000	-100.896.000	-0,7400	-74,00	Negative
2018	5.661.000	-29.793.000	-0,8403	-80,03	Negative
2019	5.153.000	-508.000	-0,0897	-8,97	Negative
2020	4.630.000	-523.000	-0,1015	-10,15	Negative
		Growth Rate	-,	-30,34	Negative
Growth	Rate of Route Per			20,01	1105441

Year	Realization	$X_t - X_{(t-1)}$	$\frac{X_t - X_{(t-1)}}{X_{(t-1)}}$	Gx	Description
2014	1.890.000				
2015	2.040.000	150.000	0,0794	7,94	Positive
2016	1.560.000	-480.000	-0,2353	-23,53	Negative
2017	1.800.000	240.000	0,1538	15,38	Positive
2018	280.000	-1.520.000	-0,8444	-8,44	Negative
2019	1.720.000	1.440.000	5,1429	514,29	Positive
2020	1.320.000	-400.000	-0,2326	-23,26	Negative
	Average	67,73	Positive		

Source: Department of Transportation of Indragiri Hulu Regency (Data processed)

The table above shows the average growth rate of public service retribution revenue in Indragiri Hulu Regency, parking fees and route permits have a positive growth rate, while motor vehicle testing fees and terminal fees have a negative growth rate, and overall public service fees in Indragiri Hulu Regency has a negative average growth rate. These results indicate that the potential for public service retribution in Indragiri Hulu Regency for the last five years has not been managed properly.

Analysis of Potential General Service Retribution

The retribution potential matrix analysis is used to determine the retribution for each component that is included in the prime, potential, developing or underdeveloped categories. Based on the contribution analysis and growth rate analysis, the potential retribution categories can be seen in the following table:

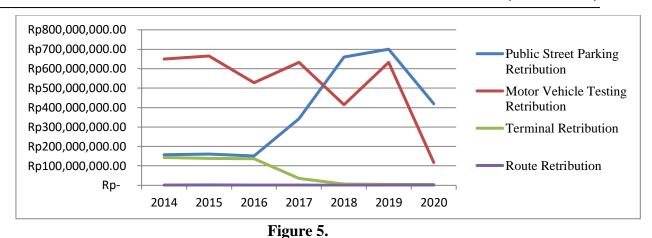
Table 6. Matrix of Potential Regional Retribution for 2014-2020

Types of Service Charges General	Average Growth Rate	Contribution
Parking Fee Motor vehicle	Positive	Potential
Testing Fee Motor Vehicles	Negative	No Potential
Terminal Retribution	Negative	No Potential
Route Permit Fee	Positive	No Potential

The table above shows that the potential for public service retribution in Indragiri Hulu Regency in general is still not maximized in terms of management.

Effectiveness Analysis

Effectiveness analysis is used to measure performance, especially in realizing the acceptance of public service fees by comparing the realization with the predetermined target. The realization of various types of regional public service retribution in Indragiri Hulu Regency according to the type of levy which shows a fluctuating picture of realization, only parking fees which show an increasing trend, except in 2020, as shown in Figure 2 below:



Realization of Public Service Retribution for Indragiri Hulu Regency 2014 – 2020

The effectiveness of levies can be determined by taking data on the realization of retribution receipts and budget data or retribution targets. The effectiveness of public service levies for Indragiri Hulu Regency from 2014-2020 can be seen in the following table:

Tabel 7. Effectiveness of Public Service Retribution for Indragiri Hulu Regency in 2014 - 2020

1. Pub	lic Vehicle Parking Fee			
Year	Target (Rp)	Realization (Rp)	Effectiveness (%	Criteria
2014	135.000.000	158.100.000	1,17	Very effective
2015	156.000.000	160.200.000	1,03	Very effective
2016	176.000.000	151.000.000	0,86	Effective enough
2017	324.000.000	342.600.000	1,06	Very effective
2018	330.000.000	660.325.000	2,00	Very effective
2019	480.000.000	700.300.000	1,46	Very effective
2020	352.800.000	419.218.000	1,19	Very effective
Average	279. 114.286	431.957.167	1,55	Very effective

2. Motor Vehicle Testing Levy

Year	Target (Rp)	Realization (Rp)	Effectiveness (%	Criteria
2014	500.000.000	650.188.000	1,30	Very effective
2015	550.000.000	665.487.500	1,21	Very effective
2016	715.206.800	527.658.600	0,74	Less effective
2017	633.300.000	632.646.980	1,00	Effective
2018	633.320.000	414.831.600	0,66	Less effective
2019	633.400.000	633.400.000	1,00	Effective
2020	455.500.000	117.661.022	0,26	Ineffective
Average	588.675.257	520.267.672	0,88	Effective enough

3. Terminal Retribution

Year	Target (Rp)	Realization (Rp)	Effectiveness (%	Criteria
2014	127.300.000	143.281.000	1,13	Very effective
2015	149.499.000	138.550.000	0,93	Effective
2016	165.000.000	136.350.000	0,83	Effective enough
2017	35.000.000	35.454.000	1,01	Very effective

2018	9.000.000	5.661.000	0,63	Less effective
2019	7.800.000	5.153.000	0,66	Less effective
2020	3.780.000	4.630.000	1,22	Very effective
Average	71.054.143	67.011.286	0,91	Effective

4. Route Permit Fee

Year	Target (Rp)	Realization (Rp)	Effectiveness (%	Criteria
2014	2.400.000	1.890.000	0,79	Less effective
2015	1.900.000	2.040.000	1,07	Very effective
2016	2.079.000	1.560.000	0,75	Less effective
2017	1.590.000	1.800.000	1,13	Very effective
2018	1.590.000	280.000	0,18	Ineffective
2019	1.920.000	1.720.000	0,90	Effective
2020	1.260.000	1.320.000	1,05	Very effective
Average	1.819.857	1.515.714	0,84	Effective enough

Source: Department of Transportation of Indragiri Hulu Regency (Data processed)

The average effectiveness of the acceptance of the regional public service retribution in Indragiri Hulu Regency, the public road parking levy is categorized as very effective, the motor vehicle testing levy is quite effective, the terminal levy is effective, and the route permit levy is categorized as quite effective.

CLOSING

Conclusion

Based on the results of the analysis that has been discussed, the conclusions from the results of this study are as follows:

The potential for regional retribution in Indragiri Hulu Regency actually has the potential to be developed so that it can contribute to higher regional income, but the management and effectiveness of its implementation is still not optimal.

Based on quantitative data analysis, parking fees are categorized as potential with positive growth, motor vehicle testing fees have good growth opportunities and have the potential to be developed, while terminal fees and route permit fees are underdeveloped categories.

Based on the effectiveness ratio analysis, parking fees are categorized as very effective, motor vehicle testing fees are quite effective, for terminal fees are effective criteria, and route permit fees are effective criteria.

Suggestion

From the results of the research that have been concluded above, suggestions for regional user fees in managing potential and increasing the effectiveness of local user fees are:

Adding competent and certified human resources so that the performance of vehicle testing/KIR can be improved so that it is hoped that the retribution target of this type of retribution can be achieved

Activating and optimizing the use of terminals, transportation vehicles within the city and outside the city must enter the terminal and provide strict sanctions for those who violate. Optimizing the role of route licensing managers to be able to manage this sector so that in the future it can make a more positive contribution to regional retribution revenues.

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