Market Levy Contribution to Local Revenue for the City of Bukittinggi in 2018-2022

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Keywords:	Abstract
Levies, Contributions and Local Own Revenue	This research is motivated by the importance of market fees for increasing local revenue (PAD). And also for the last 10 years, in 2022 it archived its highest income of 114 billion. One of the government's efforts to increase revenue is by collecting market fees. The purpose of this research is to find out how big the contribution of market levies is to Local Own Revenue and find out the development of market levies in the city of Bukittinggi . The type of research used in this study is a quantitative approach. The type of data used is secondary data. Meanwhile, the research location is the City of Bukittinggi Revenue Section Finance Agency and the Office of Cooperatives, SMEs and Trade of the City of Bukittinggi . The contribution of market levies to the Regional Original Revenue of the City of Bukittinggi in 2018-2022 includes the very low contribution criteria, where the contribution is less than 10%. With the highest contribution rate of 1.72% which occurred in 2019 and the lowest contribution in 2020 with a contribution of 1.06%. In addition, the prospect of receiving market levies is a trend (development) that tends to be positive. In the next year, namely 2023, the receipt of market levies has the potential to increase, but the increase will not be a sharp increase, thus affecting the trend of market levies in recent years will come.

1. Introduction

The region heavily relies on its local income. The government is expected to explore financial sources for the region, especially through Regional Original Income (PAD), to enhance the efficiency of levies, a crucial component of non-oil and gas income. The government should identify potential resources to effectively utilize them as a financial source for regional development and governance, catering to the needs and prosperity of its people. Economic priorities and financial characteristics vary across regions (Priambodo, 2015).

According to Law Number 33 of 2004 on the Balance of Finance between the Central Government and Regional Government, PAD components include local taxes, local levies, revenue from separately managed wealth, and other legitimate PAD sources (Asih & Syarifudin, 2020). The maintenance of regional governments and their revenue sources can be derived from regional income, including PAD, balancing funds, and other legitimate income. Every region is encouraged to boost its revenue through PAD (Kartika et al., 2021).

PAD is a crucial source of income for regions, directly managed from various resources within the region, making it an essential contributor to development, with revenue often generated from market levies (Garatu, 2016).

Bukittinggi City, a prominent tourist destination in West Sumatra Province, attracts a significant number of visitors each year for both tourism and shopping purposes. The city has achieved the Adiwiyata award in 2017 for its successful efforts in improving environmental quality. With three main markets, including the Aur Kuning Market, the Upper Market, and the Lower Market, selling various goods such as clothing and food, Bukittinggi City relies on market levies as one of its sources of Regional Original Income, as outlined in Mayor Regulation Bukittinggi Number 25 of 2021 regarding Wholesale Market Levy Rates and/or Shops (JDIH BPK RI, 2021).

Bukittinggi City utilizes market levies, a component of general service retribution, to finance the maintenance of regional government services provided to the public (Regulation Mayor Bukittinggi Article 1 of

2021 paragraph 4). This includes payments for wholesale market facilities and services provided by the regional government. Market levies in Bukittinggi City contribute significantly to the city's PAD. From 2018 to 2022, the targeted revenues set by the Revenue Department were achieved. In 2018, PAD amounted to Rp. 101,935,592,226.61, increasing to Rp. 111,896,596,611.30 in 2019. However, due to the impact of the Covid-19 pandemic, PAD declined to Rp. 84,087,662,500.62 in 2020. In 2021, a transition from the pandemic led to an increase in PAD to Rp. 99,397,415,833.00. The peak in 2022 is projected to reach Rp. 114,441,981,343.00, marking the highest achievement for Bukittinggi City in the last 10 years (Bukittinggi City Finance Agency, 2023).

Apart from PAD, market levies play a significant role as a source of revenue in Bukittinggi City, particularly due to the effective management of three markets: the Upper Market, Lower Market, and Aur Market..

Table . 1Target and Realization Data Market Levy 2018-2022 _

Year	Target	Realization	Percentage
2018	3,049,548,675.00	1,130,859,928.00	270%
2019	1,825,021,206.00	1,922,219,110.00	95%
2020	1,234,000,000.00	890,950,908.00	139%
2021	975,000,000.00	1,194,622,812.00	82%
2022	1,272,500,000.00	1,316,078,600.00	97%

Source : Bukittinggi City Finance Agency

The market levy reception in Bukittinggi City from 2018 to 2022 experienced fluctuations. In 2018, the city obtained market retribution amounting to Rp. 1,130,859,928.00, falling short of the targeted amount of Rp. 3,049,548,675.00. The subsequent year, 2019, witnessed a significant increase to Rp. 1,922,219,110.00, meeting the target of Rp. 1,825,021,206.00. However, in 2020, there was a decline to Rp. 890,950,908.00 due to the impact of the Covid-19 pandemic, and it did not meet the target of Rp. 1,234,000,000.00. The year 2021 saw an increase to Rp. 1,194,622,812.00, aligning with the transition period from the pandemic, and it met the target of Rp. 975,000,000.00. In 2022, there was another increase to Rp. 1,316,078,600.00, meeting the target of Rp. 1,272,500,000.00 (Bukittinggi City Finance Agency, 2023).

The contribution of market levies to Regional Original Income is determined by the ratio of market levies to the total PAD in a specific year and the ratio of total market levies to Regional Original Income (PAD) in that year. This ratio indicates the significant role of market levies in PAD, where a higher ratio signifies a more substantial contribution of market levies to PAD (Kamaroellah; 2021). The success of market levy reception depends on various factors such as subjects (number of traders), objects (size of kiosks, stalls, and open spaces), rates, and collection performance (efficiency and effectiveness of collection) of market taxes. As more people utilize government services, the income from retribution areas increases (Rajab, 2020). This is evident in the PAD development for Bukittinggi City, where the presence of numerous traders significantly influences the contribution of market levies.

A common issue related to the general tax source is its insignificant contribution to the total regional income. It plays a limited role in the income of original regions, contradicting the existing "tax assignment system" in Indonesia that grants full authority to the central government to collect taxes based on considerations such as Income Tax, Value Added Tax, and Import Duties. When the Original Regional Income is insufficient to cover regional expenses, the regional

government relies on a transfer of funds from the central government to meet annual allocation needs. Regional income heavily depends on taxes and levies, with one of them being the reception from market levies. Therefore, the state must optimize revenue from market taxes to increase the acceptance of regional taxes significantly.

The potential of market levies to increase revenue is crucial, and strategic and sustainable efforts are necessary to boost original regional income for the broader public good. Thus, it is anticipated that market levies will considerably increase the reception of regional taxes from year to year (Anggoro D, 2017). Given the importance of taxes and levies for regional development and as a potential source of significant income, especially in the context of advancing local development and economic stability, the researcher is interested in discussing the contribution of market levies to Regional Original Income in Bukittinggi City from 2018 to 2022 and the growth rate of market levy reception during this period.

2. Literature Review
2.1 Regional Income
Regional income is officially acknowledged by the government as an essential component in augmenting the clean financial resources (Law No. 33 of 2004 concerning the Balance of Finance between the Central Government and Regional Government). It encompasses all monetary receipts deposited into the Regional General Cash Account, contributing to the current fund equity that rightfully belongs to the region within a one-year budgetary period, and is not required to be repaid (PP No. 58 of 2005 concerning Financial Management).

2.2 Locally-generated revenue
PAD is a term used to refer to all forms of economic support originating from the region's own economic sources. It includes four types of income, namely Regional Taxes, Regional Levies, Management of Separated Property, and Other Legitimate Income (Law Number 33

of 2004 concerning the Balance of Finance between the Center and the Regions).

2.3 Regional Levy
The next regional levy is called Retribution, which is a local levy serving as payment for specific services or permissions provided by the Regional Government for personal or corporate interests (as stated in the law on Regional Taxes and Regional Levies). According to Mayor Regulation Number 25 of 2021 in Bukittinggi, Regional Levies constitute a source of Original Regional Income utilized to fund the administration of the regional government in delivering services to the community (Hadi, 2021). Similar to Regional Taxes, levies are considered one of the Original Regional Incomes providing financial support for the administration and development of the region, aiming to enhance overall community welfare (Iswanti, 2021).

2.4 Market Levy
In previous research conducted by Priambodo (2015), a method of panel data regression effects model was employed using the Generalized Least Square (GLS) method. The study, which utilized data from 35 regencies/cities in Central Java from 2008 to 2012, concluded that Regional Original Income has a positive impact on economic growth. Capital spending was found to have a negative impact on economic growth, while labor had a positive influence on economic growth. Additionally, Regional Original Income, capital expenditure, and labor collectively influenced economic growth. Rajab (2020) conducted a study on the contribution of market levies to Original Regional Income in Mamuju Regency for the period 2014 to 2018. Using the contribution analysis method, the study revealed that the contribution of market levies ranged from 1.52% to 1.1%, with an average contribution of 1.29%. The highest contribution occurred in 2014, while the lowest contribution was observed in 2017.

In contrast, Mahera et al. (2018) conducted research using the panel regression

equation method and the Random Effect Model (REM) approach. The study, based on data from 2012 to 2016, obtained through documentation from the Central Statistics Agency of West Sumatra and DPJK Indonesia, found that linear economic growth had a positive and significant effect on market levy revenues. Economic growth and the number of traders were identified as influencing factors on market levy revenues.

Seon et al. (2021) utilized a descriptive qualitative method to explore and describe the potential for collecting market service levies in South Minahasa Regency. The analysis revealed substantial income potential, with approximately 1 billion rupiah a year from 17 markets and four large markets in South Minahasa Regency. Finally, research by Stevanus J. Gomies & Pattiasina (2011) employed field research, including interviews and library research, to investigate the realization of regional tax revenues. The study found fluctuations in the growth rate of regional tax revenues with a downward trend.

3. Research Methods

This study adopts a descriptive approach with a quantitative methodology. Descriptive research is conducted without comparisons among independent variables. The research employs quantitative data, which consists of numerical data and utilizes numeric scales or metrics for mathematical operations and statistical analysis (Guanabara et al., nd). Therefore, this study falls under the category of descriptive quantitative research.

The population for this research includes the targets and realizations of PAD (Regional Original Revenue) as well as the targets and realizations of market levies in Bukittinggi City. Purposive sampling, aimed at specific targets, is used for the sample selection. Data collection techniques involve purposeful documentation to gather information on the circumstances related to the sources and potential of PAD and market levies in Bukittinggi City. Additionally, data from the Central Statistics Agency (BPS) of West Sumatra, in the form of Gross Regional

Domestic Product (GRDP) data for Bukittinggi City, are utilized as complementary information in the introduction.

The data analysis techniques employed in this study include:

a. Contribution Analysis:

Contribution is calculated as the ratio of Market Levy Realization to Regional Original Revenue (PAD) multiplied by 100%. The criteria for interpreting contribution percentages are categorized as follows:

- 0.00% - 10%: Very less
- 10.10% - 20%: Not enough
- 20.10% - 30%: Currently
- 30.10% - 40%: Enough Good
- 40.10% - 50%: Good
- >50%: Very good

Source: R&D Team UGM Department of Home Affairs, 1991

b. Trend Analysis:

Trend analysis employs the Least Square Method (small square trend method) since the data used in this study exhibits a linear trend. This method is utilized to assess trends over the years and forecast future periods (Purwanto, 2004). The values of 'a' and 'b' in the equation Y' = a + bX are evaluated, where Y' is the realization of market levies, 'a' is the constant value representing the additional Y (market levy) at X = 0, 'b' is the slope value representing the additional Y (market levy) if X increases by one unit, and X is the value of the year. The predicted values for the trend are then calculated based on the assessed 'a' and 'b' values. The coding for X values depends on whether the data is odd or even, and the limits are determined to predict market levies in the upcoming years.

4. Results and Discussion

4.1 Research result

a. Contribution of Market Levy to Bukittinggi City Regional Original Income

The contribution of the market levy to Bukittinggi City's Regional Original Income

from 2018 to 2022 appears to be unstable, with the contribution criteria categorized as "very poor" or very small each year. Similar to the contribution of the market levy to the retribution area, the contribution of the market levy to the Regional Original Income over the final 5 years (2018-2022) shows instability. In 2018, the contribution was notably deficient at 1.11%, followed by 1.72% in 2019, 1.06% in 2020, 1.20% in 2021, and 1.15% in 2022.

Similarly, considering the contribution of the market levy to the PAD over the final 6 years (2018-2022), it exhibits instability. The highest contribution was recorded in 2019 at 1.72%, attributed to stable economic conditions before the onset of the Covid-19 pandemic. Conversely, the lowest contribution occurred in 2020 at 1.06%, reflecting the economic downturn caused by the impact of the Covid-19 pandemic and resulting in the smallest realized market levy compared to other years.

b. Bukittinggi City Market Levy Trend Analysis

Analysis of market levy trends in Bukittinggi City can determined based on data as following:

Table . 2 Realization Data Market Levy and Realization Locally-generated revenue

YEAR	Market Levy	PAD
2013	Rp. 2,451	Rp. 598,367
2014	Rp. 3,093	Rp. 670,753
2015	Rp. 821	Rp. 691,547
2016	Rp. 981	Rp. 71,313
2017	Rp984	Rp. 106,147
2018	Rp. 1,130	Rp. 101,935
2019	Rp. 1,922	Rp. 111,896
2020	Rp. 890	Rp. 84,087
2021	Rp. 1,194	Rp. 99,397
2022	Rp. 1,316	Rp. 114,441
TOTAL	Rp. 14,782	Rp. 2,649,888

Source : Financial Agency Bukittinggi

Formula coefficient regression a and b of equality conjecture Ý = a + bX is :

$$b=\frac{n(\sum XY)-(\sum X)(\sum Y)}{n(\sum X^2)-(\sum X)^2}$$

$$a=\frac{(\sum Y)}{n}-\frac{b(\sum X)}{n}$$

Determine is calculation in accordance with formula that , you can made table as following:

Table . 3 Calculation Equality Trend Analysis (in million)

YEAR	X (Million)	Y (Million)	X²	Y²	XY
2013	Rp. 2,451	Rp. 598,367	Rp. 6,007,401	IDR 358,043,066,689	IDR 1,466,597,517
2014	Rp. 3,093	Rp. 670,753	IDR 9,566,649	Rp. 449,909,587,009	IDR 2,074,639,029
2015	Rp. 821	Rp. 691,547	Rp. 674,041	IDR 478,237,253,209	IDR 567,760,087
2016	Rp. 981	Rp. 71,313	Rp. 962,361	IDR 5,085,543,969	Rp. 69,958,053
2017	Rp984	Rp. 106,147	Rp. 968,256	Rp. 11,267,185,609	Rp. 104,448,648
2018	Rp. 1,130	Rp. 101,935	Rp. 1,276,900	Rp. 10,390,744,225	Rp. 115,186,550
2019	Rp. 1,922	Rp. 111,896	IDR 3,694,084	Rp. 12,520,714,816	IDR 215,064,112
2020	Rp. 890	Rp. 84,087	Rp. 792,100	IDR 7,070,623,569	Rp. 74,837,430
2021	Rp. 1,194	Rp. 99,397	Rp. 1,425,636	IDR 9,879,763,609	Rp. 118,680,018
2022	Rp. 1,316	Rp. 114,441	IDR 1,731,856	Rp. 13,096,742,481	Rp. 150,604,356
TOTAL	Rp. 14,782	Rp. 2,649,888	IDR 218,507,524	IDR 7,021,906,412,544	IDR 39,170,644,416

Source : (data processed) researcher 2023

So obtained values a and b as following :

$$b= \frac{10(Rp.39.170.644.416)-(Rp.14.782)(Rp.2.649.888)}{10(Rp.218.507.524)-(Rp.14.782)^2}=$$
$$\frac{Rp.352.535.799.744}{Rp.1.966.567.716}= Rp.179.2$$
$$a= \frac{Rp.2.649.888}{10} - \frac{Rp.179,2(Rp.14.782)}{10}= IDR\ 264,988.8$$
– IDR 264,893.44 = IDR 95.36.

Upon establishing the regression equation, it is represented as Ŷ = Rp. 95.36 + Rp.179.2X. If the market levy (X) increases by 1 million, the predicted outcome is that PAD will consequently increase by IDR 179.2 million. The interception value of IDR 95.36 million signifies the point where the line intersects the Y-axis when X is zero. While it is practically implausible to have a market levy exactly equal to zero, this hypothetical scenario, where market levy collection is non-existent (X = 0), demonstrates that PAD would still have an income of IDR 95.36 million.

Furthermore, a more detailed analysis of elasticity can be pursued after determining the efficiency regression coefficient (b). The elasticity is calculated using the formula E = (Y/ X)(¬X̄/Ȳ), where Y/ X denotes the resulting change in X from changes in Y, essentially equivalent to b. Subsequently, the elasticity can be expressed as E = b * (-X̄/Ȳ). Based on the results of the equation, it is known that b = Rp. 179.2, and the average value of the elasticity is Rp. 179.2 x (Rp.

1,478.2/ Rp. 264,988.8) = 0.05. This elasticity value of 0.05 can be interpreted as follows: when the retribution area increases by 1%, PAD is expected to increase by 0.05%. The elasticity value of 0.05% can also be interpreted as PAD inelasticity, indicating that changes in market levies are not highly responsive to variations in PAD.

4.2 Research Discussion

a. Contribution of Market Levy to Bukittinggi City Regional Original Income 2018-2022

The low contribution of market levies to Regional Original Income is attributed to the low realization of market levies. This issue is exacerbated by the outstanding arrears in PAD from several markets in Bukittinggi, amounting to more than 11 billion. The arrears stem from unreceived retributions or rental fees that were not settled as of 2019. To address these outstanding arrears, the Bukittinggi City Cooperatives, SMEs, and Trade Department has issued warning letters (SP) 1, 2, and 3. In addition to the arrears, the absence of regulations governing the upper market further complicates the situation, preventing the collection of levies in the form of retributions or rentals from traders. This regulatory gap poses a challenge to the effective implementation of market levies in Bukittinggi (Imran Al, 2022).

b. Prospects for Bukittinggi City Market Levy in the Future

Enhancement Bukittinggi City market levy in the future come proven because potency realization reception the retribution from year to year post pandemic Coivd19 always increased, besides Still Lots Again potency realization reception still market levy Not yet can developed like development kiosk, los nor rental pancaan trader For selling in accordance with regulation payment market levy with good and right For increase PAD so can help growth economy in the city of Bukittinggi during This has developed but Still Not yet walk optimally.

5. Closing

5.1 Conclusion

Based on the results of the analysis conducted by the researcher, the following conclusions have been drawn:

1. The contribution of market levies to Bukittinggi City Regional Original Income for the period 2018-2022 falls under the "very less" category, with a contribution consistently below 10%. The highest contribution was 1.72% in 2019, while the lowest was recorded in 2020 at 1.06%.

2. The outlook for market levy revenue shows a positive trend. In the upcoming year, 2023, there is a potential for an increase in market levy revenue. However, the increase is not expected to be significant, as the realization of market levies in the preceding years did not exhibit sharp growth, influencing the trend of market levies in the upcoming years..

5.2 Suggestion

Based on conclusions have been made displayed above, then writer please For provide suggestions for give advice as following:

1. There should be sustainable intensification and extensification efforts. Intensification involves implementing various strategies to increase market levy revenue. In addition to providing technical training and guidance to human resources, there should be a system of rewards. These rewards are essential to motivate levy administrators to perform exceptionally well.

2. Extensification efforts are crucial, involving direct and regular counseling to maximize awareness among market levy payers (traders) about their obligations. The counseling process can be facilitated through the establishment of a dedicated unit (UPTD) that covers each market. This unit should directly engage with traders, providing information about relevant regulations, ensuring transparency in market levy transactions, and educating merchants about the benefits of contributing to the financing of local development through market infrastructure.

3. Compliance with Mayor Regulation Number 39 of 2020, outlining the procedures for electronic payment, deposit, and record-keeping for wholesale market levies and shops, should be executed diligently. Implementing these procedures correctly is essential for effectively managing human resources involved in market levies and maintaining trader discipline. By optimizing these efforts, the potential for market levy revenue can be maximized to enhance revenue collection in the upcoming years.

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