Analysis of Market Retribution Management Systems in Efforts of Increasing Regional Original Income in The Office of Pd. Makassar Raya Market, Makassar City

Supiati 1)
University of East Indonesia
Andi Hafidah 2)
University of East Indonesia
Abdul Haeba Ramli 3)
University of East Indonesia
supiati016@gmail.com

ABSTRACT

Retribution is an important source of Regional Budget Revenue (PAD) in the city of Makassar. The budget charged by the Makassar City Government to the PD. Makassar Raya Market.

This study aims to evaluate the management system of market levies and the contribution of market levies to increase Makassar City's Regional Original Income (PAD) and to formulate a more appropriate market levy management system to maximize PD revenue. Makassar Raya Market, Makassar City. The data used in this study are secondary in the form of documents and records related to market retribution income, and primary data in the form of daily reports of the recipient's cash-holding assistant as well as collection reports and proof of deposit of the recipient's treasurer into cash through the City Regional Development Bank (BPD). Makassar. The results of the study show that local revenue from market levies is in a very effective category, this is indicated by an average value of 100.28%, and Pasat Levies have a very large influence and contribution to Local Ownership in Makassar City, this can be shown by the average value of the contribution is 102.25%, while the growth rate of market levies explains that the growth rate with an average value is 9.69 which indicates the unsuccessful category. The growth rate of market levies explains that the growth rate with an average value is 9.69 which indicates the unsuccessful category.

Keywords: Retribution; Management; Income; Growth Rate.

INTRODUCTION

Law - 1945 Article 18 states that "Indonesia is divided into Provincial, District and State governed by laws - laws to regulate and manage their household. About the matter above. The right and authority to manage and regulate their households according to
the principle of decentralization, each region is obliged to explore and manage financial resources to cover its own needs. Therefore, the market is one of the tools to measure the ability of local / city governments to realize an increase in Regional Original Revenue (PAD) and maximize the management of traditional market fees.

Law number 18 of 1997 concerning regional taxes and regional levies as amended by Law number 34 of 2000 which regulates efforts to provide financing from these sources, among others, is carried out by improving the performance of collection, adding types of levies as well as granting flexibility for regions to explore the source of revenue, especially from levies. Management of traditional market charges can be measured from the input, process, and output variables which are expected to increase each year. With the increase in income it is hoped that it can also improve the quality of the market, both in terms of managing market fees and in terms of services to traders so that it affects Makassar City's Regional Original Income (PAD), but in reality, it is far from expectations due to the evaluation system and market management procedures are still not optimal.

Law Number 32 of 2004 concerning Regional Government and later supplemented with Laws. No. 33 of 2004 concerning Central and Regional Financial Balance, put a fundamental change by implementing the decentralization policy, which was originally dominated by the Central Government and then shifted to giving greater freedom to Regional Governments in carrying out governmental tasks in the Regions. With the introduction of the decentralization system, all components of the nation hope that the objectives of the decentralization policy are in the context of efficient allocation of the flow of public goods in the regions, as well as to bring services closer to local communities to encourage democratization, accommodate the aspirations and participation of local communities, and the welfare of the community.

**LITERATURE REVIEW**

The purpose of evaluating this market levy management system is as an effort to increase the Regional Original Income (PAD) of Makassar City, and to formulate a more appropriate market levy management system to maximize PD revenue. Makassar Raya Market, Makassar City. This evaluation is carried out to determine the causes of deviations that will form the basis for future improvements or serve as the basis for
assessing the achievements of human resources in its operations. In determining strategic choices that are not easy, before the choice is made on an alternative, an analysis is first conducted to include every opportunity that is thought to arise and is worthy of consideration (Ghazmahadi et al, 2020; Armanda et al, 2020; Mulyadi et al, 2020).

In the mechanism of implementing the budget for the concept of Management By Objective (MBO), one of the techniques applied is Variance analysis (deviation). This analysis is done by comparing the budget with the realization. The difference between budget and realization is called variance. If the budget standard is correct/accurate, then the realization of the budget is 0 or as little as possible. Variance analysis techniques are carried out to know the performance of the responsibility center, operational improvements as a material for possible budget revisions. The steps required in the analysis of market levy management are:

1) Bill plan/target based on the amount of tariff
2) The amount of retribution is based on the type of bill and the number of sellers in the field
3) Results / income (income) every month

**Definition of analysis**

Analysis according to the KBBI (Big Indonesian Dictionary) there are several meanings of analysis as follows:

1) Investigating an event (composition, deed, and so on) to find out the actual situation (causes, sit the case, and so on)
2) Describing a subject on its various parts and examining the part itself and the part to obtain a proper understanding and understanding of the meaning of the whole (management field)
3) The description after being reviewed as well as possible
4) Solving problems that begin with an assumption of their truth
According to Komaruddin (2002) analysis is an activity of thinking to describe a whole into components so that they can recognize the signs of the components, their relationship to each other, and the functions of each in one integrated whole.

According to Harahap (2004) analysis is an attempt to break or decompose a unit into the smallest units.

According to the Accounting Dictionary (2000) analysis is to evaluate the condition of the items or paragraphs related to accounting and the possible reasons for the differences that arise. Meanwhile, according to Peter Salim and Yenni Salim (2002) The definition of analysis is as follows:

1) Analysis is an investigation of an event (deeds, essays, etc.) to obtain the correct facts (origin, cause, the real cause, and so on).

2) Analysis is the decomposition of the subject matter of the parts, the study of these parts, and the relationship between the sections to get a proper understanding with the overall understanding.

3) Analysis is the process of solving the problem that starts with a hypothesis (guesswork, etc.) until it is proven to be true through some certainty (observation, experimentation, and so on)

4) Analysis is the process of solving a problem (through reason) into its parts based on a consistent method to reach an understanding of its basic principles.

**Understanding the system**

According to Romney and Steinbart (2015: 3), a system is "a series of 2 or more interconnected components, which interact to achieve a goal. Most of the systems consist of smaller subsystems that support the bigger system ". According to Mulyadi (2016), the system is "a network of procedures made according to an integrated pattern to carry out the company's main activities ".

Based on the above understanding, it can be concluded that the system is a collection of components that are interrelated with one another to achieve goals in carrying out a company's main activities.
The purpose of the system according to Azhar Susanto (2013) is the target or final target to be achieved by the system, so that to achieve this target, the characteristics and criteria must be known in advance. Efforts to achieve goals without knowing the characteristics or criteria of these targets are likely to never be achieved (Takaya et al, 2019; Chandra et al, 2019). Characteristics or criteria can also be used as benchmarks in assessing the success of a system and become the basis for conducting a control (Ramli and Mariam, 2020).

**Definition of management**

About the management of market charges, the administrative element will operationally be directly related to human resources in terms of supervision, coordination, facilities, and infrastructure (Mariam and Ramli, 2019a). Operational supervision is a process to ensure that certain tasks have been carried out efficiently and effectively. Supervision is also closely related to the management context, whereas management itself is a process (Ramli, 2020).

In the sticky Indonesian dictionary, it is stated that management is a process or way of managing or the process of carrying out certain activities by mobilizing other people's energy, a process that helps formulate policies and organizational goals or processes that provide oversight on all matters involved in implementing policies and achieving goals.

According to Marry Parker Follet (1997) defines management is the act or process of completing something related to the achievement of goals, in the completion of something, there are 3 factors involved, namely:

1) The use of organizational resources, both human resources and other production factors

2) A gradual process starting from planning, organizing, directing, and implementing to controlling and supervising.

3) The existence of art in completing work

Handoko (2001) states that management (management) is the process of planning, organizing, directing, and supervising the efforts of organizational members and the use
of other organizational resources to achieve predetermined organizational goals. and Handoko (Cairunida, 2009) the definition of management is: "A process that helps formulate a policy and organizational goals or a process that provides oversight to those involved in the implementation and achievement of goals ".

Meanwhile, Trisnawati and Saefullah (Cairunida, 2009) define management as follows: The art or process of accomplishing something related to achieving goals (Mariam and Ramli, 2019b). In the completion of something, there are three factors involved:

- a. The use of organizational resources, both human resources and other production factors;
- b. A gradual process starting from planning, organizing, directing, and implementing to controlling and supervising;
- c. The existence of art in the completion of the performance.

**Understanding the market**

Presidential Regulation No. 112/2007 concerning Structuring and Fostering Traditional Markets, Shopping Centers and Modern Stores which regulates the basic planning and operation of traditional markets, shopping centers, and modern shops as well as the spatial relationship between the three and their service areas. A market is an area where goods are bought and sold with more than one number of sellers, either referred to as shopping centers, traditional markets, shops, malls, plazas, trade centers, or other names. Meanwhile, traditional markets are markets that are developed and managed by the local government, private sector, state-owned enterprises, and regional enterprises, including cooperation with the private sector with business places in the form of shops, kiosks, loads, and tents that are owned/managed by small, medium, non-governmental, or cooperative traders. small scale businesses, small capital, and the process of buying and selling merchandise through bargaining.

According to the Minister of Trade of the Republic of Indonesia Traditional markets are the main vessels for the sale of staple products produced by small and medium scale economic actors as well as micro. One of the actors in the traditional market is farmers, fishermen, craftsmen, and the home industry (people's industry).
According to the Decree of the Minister of Industry and Trade No. 23 / MPP / Kep / 1/1998 on trade business institutions, the market is defined as a meeting place for the seller and the buyer to carry out transactions in which the buying and selling process is formed, which according to the service quality class can be classified into a traditional market and a modern market. Traditional markets are markets that are built and managed by the government, private sector, cooperatives, or non-government organizations with business premises in the form of shops, kiosks, booths, and tents, which are owned/managed by small and medium traders, and cooperatives, with small-scale businesses and small capital, and with the buying and selling process through bargaining. Traditional markets are a very important economic sector for the majority of the population in Indonesia. There are not a few underprivileged people who depend on their lives on traditional markets, and being traders in traditional markets is an alternative job amid a large number of unemployed people in Indonesia.

The advantages of traditional markets are:

1. In traditional markets buyers can bargain prices with traders
2. The price offered is quite affordable
3. Culturally, traditional markets are public places where social interaction occurs

A market is one of the various systems, institutions, procedures, social relations, and infrastructure in which businesses sell goods, services, and labor to people in exchange for money. This activity is part of the economy. It is an arrangement that allows buyers and sellers to make currency exchange transactions for goods. Competition is very important in the market so that it takes several people with various professions whose lives depend on the market, such as, porters, grabbers/grabbers, parking attendants, and others so that a clear competition arises between several professional communities and at least one of the two dependent parties. life in the market will compete to meet their needs.

According to Crayonpedia (2012), the market is an institution where sellers and buyers meet to make transactions, namely reciprocal relations between the seller and the buyer to reach an agreement on a price for the goods and services to be purchased.

According to Wikipedia.com (2015), Traditional markets are places where sellers and buyers meet and are marked by direct transactions of sellers and buyers and
usually a bargaining process. Buildings usually consist of stalls or outlets, loads, and open bases opened by the seller or market management.

According to Wicaksono et al. (2011), traditional markets are places where sellers and buyers meet and are characterized by direct buyer-seller transactions, buildings usually consist of stalls or outlets, booths, and open bases opened by both a seller and a market manager. Traditional markets tend to sell local goods and less imported goods are found because goods sold in traditional markets tend to be the same as modern markets, so the goods sold are of relatively the same quality as modern markets.

**Characteristics of Traditional Markets**

The characteristics of traditional markets include:

- Natural wealth, as well as physical labor, are goods and services that are traded in traditional markets.

- The government does not interfere directly in the market. Even the government is only tasked with maintaining public order in these traditional markets.

- Production is carried out by households and can be adjusted according to their needs and abilities.

- In traditional markets, there is a bargain on the price of the goods being sold.

- In this traditional market, the sense of help and kinship is very visible from the life of the people.

- Production and buying and selling techniques are studied from generation to generation.

- This traditional market is tied to culture and traditions in society.

- In traditional markets, there is no monopoly by one particular producer.

- Only in this traditional market can new producers easily enter.

- Service and price are one of the things that most influence sales. Meanwhile, promotion and innovation are not very influential.
The Strengths of Traditional Markets

As for the advantages of traditional markets, you can pay attention to the following, such as:

- In traditional markets, there are no economic disparities between economic actors.
- There is also no monopoly in the traditional market.
- Various economic activities in traditional markets are based on honesty.
- Very strong community kinship.
- The government cannot enter and interfere directly in traditional markets.
- New producers in traditional markets can easily enter without any conditions.

Lack of Traditional markets

Here are some of the shortcomings of traditional markets that you should know about, such as:

- Economic growth in these traditional markets tends to be slow.
- Because promotion and innovation do not affect traditional markets, the quality of goods is also difficult to improve and people's motivation to progress is very lacking.
- The goods and services offered in traditional markets are also limited. This is because it is very dependent on the results of the natural resources that exist in that place.
- The absence of standard standards in measuring the value of an item.
- Changes to traditional markets are considered taboo because they are closely tied to culture.

Understanding market levies

UU no. 28 of 2009 concerning Regional Taxes and Regional Levies, as a substitute for Law no. 18 of 1997 as amended by Law no. 34 of 2000, further emphasizes the
notion of levies at lower levels of government, as follows: “Regional levies are regional levies as payment for services or the granting of certain permits specifically provided and/or given by local governments for personal or corporate interests.” Based on Law no. 28 of 2009, any levies must be carried out by predetermined criteria. According to Law no. 28 of 2009 and PP. 97 of 2012, Market Service Retribution, is a levy on the use of traditional/simple market facilities in the form of courts, booths managed by the Regional Government, and specifically provided for traders, except for market facilities managed by BUMN, BUMD, and the private sector.

Retribution (English: *user fee*) is a fee that must be paid by the user of the facility to the owner or manager as a condition of using the facility. People pay a levy primarily to make use of public facilities provided by the central and local governments. For example in Indonesia, fees must be paid for tourists who enter tourist attractions, visit national parks, or use certain services such as parking usage. Unlike taxes, levies can provide direct remuneration.

According to Windhu (2018: 185), regional fees are fees paid by the people to enforced areas that get direct return achievements. According to Yoyo (2017: 108), Regional fees are local levies as payment for services or the granting of certain permits specifically provided and/or given by the local government for the benefit of an individual or entity. According to Marihot (2016: 616), regional levies are regional levies as payment for services or the granting of certain permits specifically provided or given by local governments for the benefit of individuals or entities.

According to Mardiasmo (2009: 14), Retribution is a regional levy as payment for certain services or permits that are specifically provided and/or given by local governments for the benefit of individuals or entities. Apart from Mardiasmo, there are several other definitions of levies according to several sources, among others, According to Marihot (2005: 6) Levies are compulsory payments from residents to the state due to certain services provided by the state for their residents.

According to Law Number 34 of 2000, Retribution is a regional levy as payment for certain services or permits that are specifically provided and/or given by local governments for the benefit of private or public individuals. Levies according to law No. 28/2009 are regional levies as payment for services or the granting of certain permits
specifically provided and/or given by local governments for the benefit of private persons or entities.

Law Number 32 The Year 2004 regarding Regional Government and Law No. 33 of 2004 concerning Central and Regional Financial Balance states that regional revenue sources consist of;

local revenue (PAD) which includes;

1. Local tax results;
2. The results of local fees;

**Definition of local revenue (PAD)**

Original Regional Revenue is the right of local governments that is recognized as an addition to the value of net assets obtained from Regional Taxes, Regional Levies, Proceeds from the Management of Separated Regional Assets and Other Legitimate Original Regional Income, as stated in Law Number 23 of 2014 concerning Regional Government in Article 285 paragraph (1), Government Regulation Number 58 of 2005 concerning Regional Financial Management in Article 21 paragraph (1) and Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management in Article 26 paragraph (1). The definition of original regional income should not be debated anymore because, in the laws and regulations that have been regulated, the object of regional revenue in its implementation must have a clear legal basis to collect it or not. Regional Taxes and Regional Levies are regulated by Law Number 28 of 2009 concerning Regional Taxes and Regional Levies and their implementation in the Regions must be regulated by Regional Regulations, and Regional Governments are prohibited from carrying out levies outside those stipulated in statutory regulations by the Law Law Number 23 of 2014 concerning Regional Government in Article 286 paragraph (2). Regional Regulations as the basis for implementation are an absolute requirement for Regional Governments to levy fees because SKPDs are prohibited from levying other than those stipulated in Regional Regulations by Article 58 paragraph (1) Government Regulation Number 58 of 2005, this is also regulated in Regulation of the Minister of Home Affairs Number 13 2006 concerning Guidelines for Regional Financial Management in Article 128 paragraph (2).
Reform of laws and regulations has provided fundamental changes, we can observe this in Law Number 28 of 2009 concerning Regional Taxes and Regional Charges. In this Law, changing the system from an open list to a close list, the Regional Government can only collect Regional Taxes and Regional Levies as stated in the Law, and additional types of levies for Traffic Control Levies and Retribution for Extension of Employment Permits Foreign Workers are regulated by Government Regulation Number 97 of 2012. Central Government policy by the Law gives authority to Regional Governments by expanding the base of Regional Taxes and Regional Levies in terms of the authority to set tariffs. If the supervision of regional levies has been changed from repressive to preventive, that is, each Regional Regulation concerning Regional Taxes and Regional Retributions must obtain approval from the Central Government. The Central Government can cancel Regional Regulations because they violate a higher level regulation and are not regulated in statutory regulations. Because by Law Number 12 of 2011 concerning the Formation of Prevailing Laws, its existence will be recognized and has binding legal force as long as it is ordered by a higher level of legislation or is established based on authority (Article 8 paragraph (2). A legal product, especially regional taxes, and levies violate the provisions of higher regulations, the central government through the minister of finance imposes sanctions including:

1. Violation of the procedure for stipulating the Ranperda into Perda in the form of sanctions for postponing DAU and/or Income Tax DBH for regions that do not receive DAU of 10% per distribution;

2. Violation of the Perda against the prohibition of collecting PDRD based on the revoked Regional Regulation in the form of deduction of DAU and or DBH Income Tax in the amount of estimated PDRD revenue that has been collected based on the canceled Regional Regulation for each period of distribution of DAU and/or DBH Income Tax. If it has not been listed in the RAPBD, there will be a penalty of 5% for each distribution of DAU and/or DBH Income Tax.

The Regional Original Opinion is divided based on the type of income in the Regional Revenue and Expenditure Budget structure divided into 4 (four) types, namely:

1. Violation of the procedure for stipulating the Ranperda into Perda in the form of sanctions for postponing DAU and/or Income Tax DBH for regions that do not receive DAU of 10% per distribution;
2. Violation of the Perda against the prohibition of collecting PDRD based on the revoked Regional Regulation in the form of deduction of DAU and or DBH Income Tax in the amount of estimated PDRD revenue that has been collected based on the canceled Regional Regulation for each period of distribution of DAU and/or DBH Income Tax. If it has not been listed in the RAPBD, there will be a penalty of 5% for each distribution of DAU and/or DBH Income Tax.

Whereas with the enactment of Law Number 32 of 2004 concerning Regional Government as amended several times, most recently by Law Number 12 of 2008 concerning the Second Amendment to Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, the implementation of regional government is carried out by giving the widest possible authority, accompanied by granting the rights and obligations to carry out regional autonomy within the unified state government administration system;

- Whereas regional taxes and levies are one of the important sources of regional income to finance the implementation of regional government;
- That is the framework of improving services to the community and regional independence, it is necessary to expand the objects of regional taxes and levies and provide discretion in determining tariffs;
- Whereas regional tax and levies policies are implemented based on the principles of democracy, equity and justice, community participation, and accountability by taking into account regional potential;
- Whereas Law Number 18 The Year 1997 concerning Regional Taxes and Regional Levies as amended by Law Number 34 The Year 2000 concerning Amendments to Law Number 18 The Year 1997 concerning Regional Taxes and Regional Retributions, needs to be adjusted to the regional autonomy policy;

Based on the opinions of several experts above, it can be concluded that the Analysis of the Levy Management System is an investigation of an event to find out the actual situation for solving a problem with procedures made according to an integrated
pattern to carry out the main activities of the company by mobilizing other people, by formulating policies, conducting supervising those involved in implementing policies in achieving organizational goals to carry out the collection of services or the granting of certain permits specifically provided and/or granted by local governments for personal and corporate interests.

METHODS

This research was conducted at the PD office. Makassar Raya Market, Makassar City on Jl. Kerung - Kerung. The research period is June 2020 to December 2020.

This study uses trend analysis methods and variance analysis methods as well as descriptive analysis with quantitative methods to determine the market retribution management system to increase local revenue (PAD) in Makassar City.

The analysis steps used in this study are as follows:

1) Calculating the Ratio of Market Levy Management Effectiveness

Market Levy Management Effectiveness illustrates the ability of PD. Pasar Makassar Raya in realizing PAD and PAD components that are planned compared to the target set based on the real potential of the Region / Market (Putri: 2011)

\[
\text{Effectiveness } \text{rd} = \frac{\text{Realization of Regional Retribution}}{\text{Target Receipt of Market Management Retribution}} \times 100\% \\
\]

Information:

Effectiveness = is the effectiveness of Market Management Levies

The criteria for determining the Regional Levies for Market Management can be said to be effective, are as follows:

<table>
<thead>
<tr>
<th>Table 3.1: Regional Retribution Effectiveness Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effectiveness of Regional Retribution</td>
</tr>
<tr>
<td>More than 100%</td>
</tr>
<tr>
<td>100% - 90%</td>
</tr>
<tr>
<td>90% - 80%</td>
</tr>
<tr>
<td>80% - 60%</td>
</tr>
<tr>
<td>Less than 60%</td>
</tr>
</tbody>
</table>
2) Calculating the ratio of the contribution of Market Management Levies to Regional Original Income (PAD).

According to Halim (2004: 163), the contribution of the region is how much influence or role and acceptance of local retribution on Regional Original Revenue (PAD). The contribution formula for Market Management Levies is:

\[
Y = \frac{RRD}{RPAD} \times 100\%
\]

Information:
- \(Y\): Percentage of valid Regional Retribution / PAD Contribution
- \(RRD\): Realization of Regional Retribution
- \(RPAD\): Realization of Local Own Revenue

Table 3.2: Regional Retribution Contribution Criteria

<table>
<thead>
<tr>
<th>Percentage of Regional Retribution Contribution</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>(\geq 50)</td>
<td>Very good</td>
</tr>
<tr>
<td>50 - 40</td>
<td>Good</td>
</tr>
<tr>
<td>40 - 30</td>
<td>Moderate</td>
</tr>
<tr>
<td>30 - 20</td>
<td>Enough</td>
</tr>
<tr>
<td>20 - 10</td>
<td>Less</td>
</tr>
<tr>
<td>(\leq 10)</td>
<td>Very less</td>
</tr>
</tbody>
</table>

Source: Halim (2004: 163)

3) Calculating the Market Management Levy Growth Rate Ratio.

According to Halim (2007: 291), the growth rate shows the ability of the regions to maintain and increase the regional retribution they have achieved from the next period (Anggraini: 2015).

The formula for the growth rate ratio of market management levies (Halim, 2007: 291).

\[
Gx = \frac{X(t) - X(t-1)}{X(t-1)} \times 100\%
\]

Information:
- \(Gx\): Market Levy growth rate
- \(Xt\): Realization of Market Levy Receipts in a certain year

Source: Nurlan (2006: 49)
$X(t-1) =$ Realization of Market Levy Receipts in the previous year.

### Table 3.3: Growth Rate Criteria

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>100% - 85%</td>
<td>Very successful</td>
</tr>
<tr>
<td>85% - 70%</td>
<td>It works</td>
</tr>
<tr>
<td>70% - 55%</td>
<td>Quite successful</td>
</tr>
<tr>
<td>55% - 30%</td>
<td>Less successful</td>
</tr>
<tr>
<td>Less than 30%</td>
<td>Not successful</td>
</tr>
</tbody>
</table>

*Source: Halim (2007: 291)*

### RESULTS AND DISCUSSION

#### Planning

To increase local revenue, the PD. The market makes a market retribution management plan, by collecting data that aims to set targets that can be used as guidelines and a measure of the extent of PD's ability. Pasar Makassar Raya can take advantage of the existing potential to realize the plan that has been made. Plans must be drawn up before activities are carried out to determine the direction to be achieved, which will serve as a guideline in carrying out tasks and at the same time as a means of monitoring implementation, namely by comparing the plan with the reality achieved so that corrective action can be taken more quickly. This planning also serves as a medium for assessing PD achievement. Pasar Makassar Raya and its organizations, both in formulating goals and in achieving them.

The budget must be realistic, meaning that it is feasible and reasonable to achieve in any situation and condition. If it is not realistic, it will cause frustration, so that apathetic employees make efforts to achieve. The plan is divided into certain periods (a year) to facilitate supervision. Every plan must be considered which can be achieved in a certain time dimension and must be flexible according to existing conditions and developments.

In planning the market levy must take into account the potential of the market by conducting data collection every once a year to obtain a real picture of the development of existing levy objects. Lack of implementation of data collection causes:

a) Many objects of retribution are not recorded even though the buying and selling activities have occupied the market area.
b) Receipt of market levies with tickets posted in the cash receipts book must be seen in the calculation of levy determination.

c) Imposing a levy with a system of determination that is not based on the class, market class, area, and type of place of sale.

Every year-end of PD. Pasar Makassar Raya makes calculations by comparing the realization of the implementation compared with the targets that have been set to determine the service performance that has been achieved by officers. The rate of retribution will be reviewed periodically with due observance of the target principle of tariff setting to anticipate the development of the regional economy and the object of the relevant levy with the provisions concerning:

1) Name of tax object and subject

2) Type of levy and the amount of the levy tariff

3) The polling area

4) The procedure for collection includes arranging the order of place payments, installment payments, and postponement of payments

5) Administrative sanctions

6) Billing procedure

7) The date of entry into force.

The levy rate must be socialized to the public before it is determined. This is intended to create participatory governance, accountability, and transparency. Levies are collected by using a Regional Levy Decree (SKRD) or other equivalent documents, including tickets or other payment documents that have been determined.

**Implementation**

After the planning is carried out, the next action is to realize the plan that has been prepared. Collectors (collectors) act as intermediaries with the general public (traders) who have the main tasks and functions of invoicing. The results of the bill are then deposited to the treasurer who receives the levy along with the Deposit Levy (SSR) to be deposited directly to the Regional Treasury through the Regional Development
Bank (BPD) by the minister of home affairs decree on guidelines for implementing the Regional Budget (APBD).

The observations made show that the implementation of market retribution collection is quite effective, this can be seen by several main things, among others, are as follows:

a) Collection of market levies is carried out by using tickets as proof of payment of levies and keeping records of the distribution of tickets carried out by the billing division that contains the inventory book (proof of receipt and issuance of tickets)

b) In collecting the levy, it is carried out based on the determination of the lease of the building land as the object and the subject of the levy, namely traders who use the market location to sell.

c) Collecting officers are PD employees. Pasar Makassar Raya, the appointment of which is by a Decree of the Board of Directors or a Letter of Assignment from the Directors of PD. Makassar Raya Market.

Retribution as a source of local revenue is expected to be a source of government financing in the implementation of regional development to organize and prosper the community. Thus, the region is expected to be able to regulate and manage its region.

Supervision

According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Regions are given the authority to collect 16 (sixteen) types of taxes, namely 5 (five) types of provincial taxes and 11 (eleven) types of regency/city taxes. To overcome the tendency of regions to create various levies, which are not by statutory provisions, it can be overcome by supervising each regional regulation that regulates such taxes and levies.

The supervisory mechanism for Regional Regulations on Regional Taxes and Regional Levies according to Law Number 23 of 2014, the supervision referred to is carried out by prioritizing aspects of the evaluation of Regional Regulations and RAPERDAs to prevent, avoid, and minimizing errors in the content material regulated by the PERDA, both administrative and substantive in nature and testing, the suitability
of the content stipulated in the Regional Regulation Ranperda / Regional Tax Regional Levies, especially related to the criteria for Object Levies and Legislation – Invitation. PD. Pasar Makassar Raya Makassar City carries out operations based on PERDA No. 12 of 2004.

Supervisory action is carried out to know whether the results of the implementation of the work are by the predetermined plan, if there are deviations, from plans, policies, or orders that have been issued can be immediately known so that corrective and adjustment actions can be taken so that the results are as expected.

As for the determination of targets and revenue realization in the last five years at PD. Makassar Raya Market, Makassar City can be seen in table 1.

**Table 1:** Target and realization of PD market retribution revenue. Makassar Raya Market, Makassar City 2015 to 2019

<table>
<thead>
<tr>
<th>No.</th>
<th>Fiscal year</th>
<th>Retribution Target Market (Rp)</th>
<th>Levy Actual Market (Rp)</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2015</td>
<td>12,349,547,000;</td>
<td>13,119,369,150;</td>
<td>106.23%</td>
</tr>
<tr>
<td>2</td>
<td>2016</td>
<td>16,257,095,600;</td>
<td>14,720,727,100</td>
<td>90.55%</td>
</tr>
<tr>
<td>3</td>
<td>2017</td>
<td>16,745,946,000;</td>
<td>14,761,903,000;</td>
<td>88.15%</td>
</tr>
<tr>
<td>4</td>
<td>2018</td>
<td>1,585,477,200;</td>
<td>2,146,430,227;</td>
<td>135.38%</td>
</tr>
<tr>
<td>5</td>
<td>2019</td>
<td>1,554,110,423;</td>
<td>1,530,458,000;</td>
<td>98.48%</td>
</tr>
</tbody>
</table>

*Data sources were processed in 2020*

Meanwhile, the fulfillment of targets and realization of local revenue (PAD) in the last five years from the Makassar City Market Retribution can be seen in table 2.

**Table 2:** Target and Realization of Original PD Regional Revenue. Pasar Makassar Raya Makassar City 2015 to 2019

<table>
<thead>
<tr>
<th>No.</th>
<th>Fiscal year</th>
<th>Revenue Target Local Original (Rp)</th>
<th>Revenue Realization Local Original (Rp)</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2015</td>
<td>12,000,447,000;</td>
<td>12,500,359,050;</td>
<td>104.17%</td>
</tr>
<tr>
<td>2</td>
<td>2016</td>
<td>15,756,097,900;</td>
<td>14,570,926,500;</td>
<td>92.48%</td>
</tr>
<tr>
<td>3</td>
<td>2017</td>
<td>16,547,845,500;</td>
<td>15,565,802,300;</td>
<td>94.07%</td>
</tr>
<tr>
<td>4</td>
<td>2018</td>
<td>1,985,875,000;</td>
<td>2,075,520,500;</td>
<td>104.51%</td>
</tr>
<tr>
<td>5</td>
<td>2019</td>
<td>1,347,120,500;</td>
<td>1,430,469,000;</td>
<td>106.19%</td>
</tr>
</tbody>
</table>

*Data sources were processed in 2020*

The effectiveness ratio aims to get a picture of the ability of local governments to realize local revenue which is calculated by making a comparison between the
realization and the set target. The higher the effectiveness ratio, the better the regional capability. The results of the percentage ratio of the effectiveness of market management in 2015 - 2019 have fluctuated, namely in 2015 - 2016 it decreased, namely by 106.23%, 90.55%, with the effective and very effective category, in 2017 - 2018 it had increased, namely 88.15%, 135.38%, which are quite effective and very effective, while in 2019 it has decreased, namely 98.48% with the effective category, the average value is 103.76% which means the overall level of effectiveness is very effective. Meanwhile, the effectiveness of local revenue originating from Market Levies has also fluctuated, namely, in 2015 - 2016 it decreased, 104.17%, 92.48%, with the very effective and effective category, in 2017-2018 an increase was 94.07. %, 104.51% in the Effective and very Effective category, and in 2019 there was an increase of 106.19% with the very effective category, which the average value was 100.28% which means the level of effectiveness of local original income originating from market levies in the very effective category.

While the analysis of the contribution aims to determine how much influence or role and acceptance of local retribution on local revenue (PAD). Table 3 below shows the level of contribution of regional levies to regional income from 2015 - 2019 as follows

<table>
<thead>
<tr>
<th>Year</th>
<th>Budget Realization of Market Charges (Rp)</th>
<th>Raslisasi original local income (Rp)</th>
<th>Contribution Percentage (Rp)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>13,119,369,150; 12,500,359,050;</td>
<td>104.95%</td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>14,720,727,100; 14,570,926,500;</td>
<td>101.03%</td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>14,761,903,000; 15,565,802,300;</td>
<td>94.84%</td>
<td></td>
</tr>
<tr>
<td>2018</td>
<td>2,146,430,227; 2,075,520,500;</td>
<td>103.42%</td>
<td></td>
</tr>
<tr>
<td>2019</td>
<td>1,530,458,000; 1,430,469,000;</td>
<td>106.99%</td>
<td></td>
</tr>
</tbody>
</table>

Average: 102.25%

Data processed in 2020

The table above shows that the contribution rate of Market Levies to efforts to increase Regional Original Income is very good. It can be seen that in 2015 - 2016 the revenue was 104.95% and 101.03% which can be categorized as target operatives, while in 2017 it experienced a decrease of 94.84% in the very good category, while in 2018 - 2019 it experienced an increase. namely 103.42% and 106.99% with very good categories. Thus it can be said that the Pasat Retribution has a very large influence and contribution to the Original Regional Revenue in Makassar City. With an average
contribution value of 102.25%, which means that local governments can manage their regional assets so that they can maximize the source of their PAD revenues from Market Levies.

Meanwhile, in the analysis of the growth rate of regional levies, the objective is to get an idea of how much the ability of local governments to maintain and increase their revenues in the next period. It can be illustrated that the result of the percentage ratio of the growth rate of market levies explains that the growth rate with an average value is 9.69 which indicates the unsuccessful category. In 2016 the growth of Market Levies reached 8.19% with the unsuccessful category, while in 2017 the growth had increased with the achievement of 35.75% with the unsuccessful category and in 2018 - 2019 it experienced a quite drastic decline, namely (1.70) and (3.48). This condition can be used as a consideration in collecting Market Charges and become material for analysis in implementing PD management rules. Market so that the Market Retribution revenue can be optimized so that the revenue of Makassar City PAD can increase. Meanwhile, in the Original Regional Revenue Sector, the average growth was 4.06 in the unsuccessful category. In 2016, the growth reached 6.04 and in 2017 it has increased with the achievement of 14.57, while in 2018 - 2019 it has decreased quite drastically, namely (1.15) and (3.22). This condition can be taken into consideration by the City Government in supervising PD management. The market so that it can be more optimal because it has an impact on PAD revenue in Makassar City.

**Conclusion**

From the results of the above analysis, the management system for Market Levies to increase Daerah Original Income at the PD Office. Makassar Raya Market in Makassar City can be concluded that:

1) The percentage results of the Market Levy Income Effectiveness ratio in 2015 - 2019 experienced quite varied fluctuations with an average value of 103.76% which means the overall level of effectiveness is very effective. Meanwhile, the effectiveness of regional original income from market levies also fluctuated in 2015 - 2019 with an average value of 100.28%, which means the effectiveness level of regional original income from market levies is in the very effective category.
2) Contribution of Market Levies to efforts to increase Local Own Revenue is very good. It can be seen that in 2015 - 2019 the income was an average contribution of 102.25%. Thus it can be said that the Pasat Levy has a very large influence and contribution to the Original Regional Revenue in Makassar City, which means that the local government can manage its regional assets so that it can maximize the source of its PAD revenue from the Market Levy.

3) The growth rate of Market Levies explains that the growth rate with an average value is 9.69 which indicates the unsuccessful category. This condition can be used as material for analysis in collecting Market Charges and become material for consideration in implementing PD management rules. Market so that the Market Retribution revenue can be optimized so that the revenue of Makassar City PAD can increase. Meanwhile, in the Original Regional Revenue Sector, the average growth was 4.06 in the unsuccessful category. This condition can be taken into consideration by the Makassar City Government in supervising PD management. The market so that it can be more optimal because it has an impact on PAD revenue in Makassar City.

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