

Analysis of Perumda Market Revenue Growth in Supporting Makassar City Post Covid-19

Supiati¹, Henni Zainal²

Economy Faculty, Universitas Indonesia Timur, Indonesia²

Universitas Indonesia Timur, Indonesia²

Email: supiati016@gmail.com¹, henni_zainal@yahoo.com²

(Received: 12 January 2023; Revised: 15 February 2023; Published: 31 March 2023)

ABSTRACT

Market levies are a source of regional income which greatly contributes to the regional original income (PAD) of Makassar City. It can be proven that the Effectiveness ratio can reach the criteria of very effective, and effective, except in May the effectiveness ratio only reached the Effective ratio, this is caused by several factors including the limited facilities / services provided by the government, the number of traders who are actively selling, less than optimal billing and lack of awareness of traders in fulfilling their obligations. While the contribution ratio shows that the contribution of levies to regional original income (PAD) to Makassar City is very good, with an average contribution of 98.66%. which means that Perumda Pasar services to traders are considered very good. While the Growth Rate of Market Service Charges achieved during 2021 post-Covid - 19 was an average of 93.16% with Very Successful Criteria, which means that Market Service Charges during 2021 experienced very good growth in contributing to Regional Original Revenue (PAD)) Makassar city.

Keywords: Retribution, Income, Effective, Contribution.

INTRODUCTION

Article 18 of the 1945 Constitution states that "The State of Indonesia is divided into Provinces, Regencies and Cities, each of which has a City government regulated by law". In this way, regional governments were formed, both in the form of provinces, districts and cities, with the authority to regulate and manage their own households. Law Number 32 of 2004 concerning Regional Government brings a paradigm shift regarding the administration of Government and development in the regions, as the delegation of authority to the regions from the central government. In connection with the above, the right and authority to manage their own household according to the principle of

decentralization,

Look at the strategic position and advantages comparative advantage owned by the city of Makassar, the city of Makassar needs a market to make facilities and places for the distribution of goods as well as a place for transactions that are safe and comfortable for the community. Besides that, the market is intended as a means to control prices and as one of the centers of trading activities as well as a significant potential contributor to Makassar City's regional original income (PAD).

Regional retribution has the potential to be optimized as part of the formation of PAD. Law No. 18 of 1997 concerning Regional Taxes as amended by Law No. 34 of 2000 amended by Law No. 28 of 2009 concerning regional taxes and regional levies as stipulated in PP No. 10 of 2021 concerning regional taxes and market levies.

Management of traditional market levies is measured from input, process and output variables. Every year it is expected to be able to improve market quality, both in terms of management of fees and management of receiving market fees that affect the Regional Original Income (PAD) of Makassar City.

Market levies as a source of regional original income in accordance with Law Number 32 of 2004 concerning Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 125 State Gazette of the Republic of Indonesia Number 4437) with Regional Regulations Regional Regulations of the City of Makassar Number 13 of 2011, and About Business Service Retribution as a follow-up to article 127 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, it is necessary to orderly organize the collection of business service fees which is one of the important sources of regional income to support the improvement of services and regional independence in financing the implementation of local government regarding business service fees as explained in Chapter I Article I point 6 explained that Regional Retribution, hereinafter referred to as Retribution is a regional levy as a payment for services or the granting of certain permits specifically provided and/or granted by the regional government for the benefit of individuals or entities. in point 8 it is explained that business services are services provided by the regional government by regulating commercial principles because in can also be provided by the private sector.

In point 13 it is explained that the obligatory retribution is an individual or entity which, according to statutory retribution regulations, is required to make retribution payments, including certain collectors or deductors of retribution. In chapter II Article 2 point 2 it is explained that the Types of Retribution as referred to in paragraph 1 are managed by the Regional Company of Makassar City. In CHAPTER III Article 3 it is explained that under the name Retribution for the use of Regional Wealth, a Retribution is collected as payment for the use of regional government-owned assets. And in Article 7 it is explained that how to measure the level of use of Retribution for the use of regional wealth is measured based on length of use, area and class and regional assets. and Makassar City Regional Regulation Number 4 of 2021 concerning the Regional Public Company of Pasar Makassar Raya. explained that Law Number 23 of 2014 concerning Regional Government and Government Regulation Number 54 of 2017 concerning

Regional Owned Enterprises, it is necessary to change the legal form of the Regional Makassar Raya Company, Middle City, Ujung Pandang Level II Region to become a Regional Company of Pasar Makassar Raya. In CHAPTER I Article I Point 10 it is explained that the Pasar Makassar Raya Regional Public Company, hereinafter referred to as Perumda Pasar Makassar Raya, is a form of regionally owned business entity whose capital is wholly owned by the Region and is not divided into shares. point 11 it is explained that the Market is an area where buying and selling goods with more than one seller, whether it is called a people's market shopping center, shops, malls, plazas, trade centers or other names. In point 16 it is explained that business services are services provided by the regional government by adhering to commercial principles because basically they can also be provided by the private sector. In CHAPTER III, article 3, it is explained that the purpose of establishing Perumda Pasar Makassar Raya is in the context of organizing public benefits in the form of quality services in the market sector to fulfill people's needs based on good corporate governance.

- a. Realizing and improving public services to the community in an effort to meet the needs of facilities and infrastructure services and other supporting facilities in the market sector.
- b. Participate in regional development, support local government policies and programs in the field of economy and trade and help create food security and consumer protection in the region
- c. Building and developing markets by applying the principles of good corporate governance
- d. Play an active role in assisting the availability of supply, stability and affordability of prices for staple goods in the area.
- e. Conduct training and coaching for market managers and traders
- f. Utilize and utilize the resources and assets owned to increase liquidity, activity and profitability as well as company competitiveness, and
- g. As one of the Sources of Regional Original Income in the framework of regional development and development.

METHODS

This research will be carried out at the PD office. Makassar Raya Market, Makassar City on Jalan Kerung - Kerung. The research time is February 2022 to July 2022. This study uses variance analysis, namely by comparing the budget with realization. The difference between the budget figure and the realization is called the variance. The results of this analysis are described using a quantitative method to find out the Revenue Growth Analysis system of Perumda Pasar in supporting Makassar City after Covid - 19. The analysis method used is trend analysis, namely the movement of time series data for several months during Covid where the direction can be up, flat or down used to predict future conditions based on past data.

RESULTS AND DISCUSSION

Market Service Retribution as a source of Regional Original Revenue In accordance with Law Number 32 of 2004 concerning Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 125 State Gazette of the Republic of Indonesia Number 4437) with Regional Regulations Regional Regulations of the City of Makassar Number 13 of 2011, and Regarding Business Service Retribution in question is a follow-up to article 127 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution. In connection with the above, it is necessary to orderly organize the collection of business service fees which is an important source of regional income to support the improvement of services and regional independence in financing the implementation of regional government.

Documents related to the collection of market service fees include: Tickets, Coordinator's Receipt of Money (TTUK), Deposit Receipts (STS), daily reports of assistant cash recipients, collection reports, as well as proof of deposit of the recipient's treasurer to the Regional Treasury through the Development Bank area (BPD) of Makassar city.

The Target and Realization of Makassar City Market receipts Post Covid - 19 are as follows:

Target and Realization of Acceptance of Perumda Pasar Raya Makassar Services in 2021

Table -1

Month	Retribution Target Market (Rp)	Retribution Realization Market (IDR)	Achievement Percentage (%)
January	129,509,201;	1,292,083,679;	99.77
February	129,509,201;	1,219,983,263;	94.21
March	129,509,201;	1,356,843,160;	104.77
April	129,509,201;	1,312,384,990;	101.34
May	129,509,201;	1,165,231,724;	89,10
June	129,509,201;	1,328,559,356;	102.58
July	129,509,201;	1,236,152,679;	95.45
August	129,509,201;	1,345,664,757;	103.90
September	129,509,201;	1,412,404,315;	109.06
October	129,509,201;	1,501,123,097;	115.91
November	129,509,201;	1,517,125,375;	117,14
December	129,509,201;	1,494,768,337;	115,42
Average	104.05		

Data Source processed in 2022

Target and Realization of Regional Original Income (PAD) Perumda Pasar Makassar
Raya Year 2021

Table -2

Month	Regional Original Income Target (PAD) (Rp)	Revenue Realization Regional Original (PAD) (Rp)	Achievement Percentage (%)
January	129,509,201;	1,290,083,679;	99.61
February	130,509,200;	1,300,008,500;	99.61
March	130,709,200;	1,350,500,300;	103.32
April	130,800,500;	1,351,300,900;	103.31
May	130,900,000;	1,180,200,700;	90.16
June	131,205,000;	1,320,500,300;	100.64
July	131,300,500;	1,350,100,900;	102.82
August	134,500,000;	1,400,500,200;	104.13
September	139,905,000;	1,412,000,400;	100.93
October	142,600,500;	1,450,300,600;	101.70
November	143,709,000;	1,480,100,300;	102.99
December	145,800,500;	1,504,700,200;	103.20
Average	101.04		

The receipt of Perumda Pasar Makassar Raya services after Covid - 19, namely in 2021 is Rp. 1,554,110,412 per year. In Table -1 it can be seen that the percentage of income realization reached an effective and very effective except in May of the set target which was the lowest of those met/realized only (89.10%) this was due to several factors including limited facilities / Services provided by the government, the number of traders who are actively selling, billing that is not optimal and the lack of awareness of traders in fulfilling their obligations. Percentage Ratio of Effectiveness of Perumda Pasar services after Covid - 19 using the Halim formula (2004: 163).

$$\text{Effectiveness} = \frac{\text{Realization of Acceptance of Market Service Retribution}}{\text{Target Revenue of Market Service Retribution}} \times 100\%$$

From the results of the analysis it can be concluded that post-Covid-19 Market Service retribution receipts have fluctuated as shown in table - 1, namely 99.77%, 94.21%, 104.77%, 101.34%, 89.10%, 102, 58, 95.45%, 103.90%, 109.06%, 115.91%, 117.14% and 115.42%. During 2021 it can be seen that the Effectiveness ratio according to the criteria is very effective, and effective, except in May the effectiveness level ratio only reaches the Effective ratio. From the ratio of contribution of Perumda Pasar services to Regional Original Income (PAD), that is by comparing the realization of market services with the Realization of Regional Original Revenue (PAD) using the Halim formula (2004: 163)

$$\text{Contribution} = \frac{\text{Actual Revenue from Market Service Retribution}}{\text{Realization of Acceptance of Market Retribution (PAD)}} \times 100\%$$

And the results of the analysis carried out can be concluded that the contribution of Perumda Pasar service fees to Regional Original Income (PAD) after Covid-19 is: 100.15%, 93.84%, 100.47%, 97.12%, 98.73 %, 100.61%, 91.56%, 96.08%, 100.03%, 103.50%, 102.50% and 99.34%. from the contribution ratio above shows that the contribution of Levies to Regional Original Income (PAD) to Makassar City is very good, with an average contribution of 98.66%. which means that Perumda Pasar services to traders are considered very good.

Meanwhile, the service charge growth rate ratio using the Halim formula (2004: 163) is:

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

So that the percentage of Market Service Retribution Growth Rate achieved during 2021 after Covid - 19 where the achievement was an average of 93.16% with Very Successful Criteria which means that Market Service Retribution during 2021 experienced very good growth in contributing to Original Income area (PAD) of Makassar City.

CONCLUSION

From the analysis carried out to determine Perumda Pasar's revenue growth in supporting Makassar City after Covid - 19, the following conclusions are drawn:

1. Perumda Pasar Makassar Raya Service Revenue after Covid - 19 during 2021 it can be seen that the Effectiveness ratio reaches the criteria of very effective, and effective, except in May the effectiveness ratio only reaches the Effective ratio, this is caused by a lack of supervision of levy collectors and less optimal use of kiosks as well as the lack of awareness of the mandatory retribution.
2. The contribution ratio of Perumda Pasar Makassar Raya Services after Covid - 19 during 2021 shows that the contribution of Levies to Regional Original Revenue (PAD) to Makassar City is very good, with an average contribution of 98.66%. which means that Perumda Pasar services to traders are considered very good.
3. The percentage of growth rate for Market Service Charges that was achieved during 2021 post-Covid - 19, the achievement was an average of 93.16% with Very Successful Criteria, which means that Market Service Charges during 2021 experienced very good growth in contributing to regional own-source revenue (PAD) Makassar City.

BIBLIOGRAPHY

- <https://www.dpr.go.id>Article 18 of the 1945 Constitution concerning Regional Government
- <https://www.dpr.go.id>Law Number 32 of 2004 concerning Regional Regulations
- <https://peraturan.bpk.go.id>Law No. 28 of 2009 concerning regional taxes and regional levies
- <https://peraturan.bpk.go.id>Government Regulation No 10 of 2021 concerning local taxes and market levies
- <https://peraturan.bpk.go.id>Regional Regulation Makassar City Regional Regulation Number 13 of 2011, Regarding Business Service Retribution
- <https://djpk.kemenkeu.go.id>Makassar City Regional Regulation Number 4 of 2021 Concerning Regional Public Companies in the Greater Makassar Market Area
- Halim, Abdul 2001, Regional Financial Management, Yogyakarta; UPP AMP YKPN
- <https://peraturan.bpk.go.id>Law Number 23 of 2014 concerning Regional Government and Government Regulation Number 54 of 2017 concerning Regional Owned Enterprises
- <https://jdih.sulseprov.go.id>Regional Regulation of South Sulawesi Province Number 1 of 2012 Concerning Business Service Retribution
- <https://peraturan.bpk.go.id>Makassar City Regional Regulation No. 3 of 2010 concerning Makassar City Regional Taxes
- Halim, Abdul 2004, Public Sector Accounting and Yogyakarta Regional Financial Accounting: UPP AMP YKPN
- <https://jdih.go.id>Makassar City Regional Regulation No. 2 of 2018 Concerning Regional Taxes
- <https://djpk.kemenkeu.go.id>Regional Regulation Number 13 of 2011 concerning Makassar City Business Service Retribution

