

## **Optimization of Local Revenue: Indragiri Hulu Regency**

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**Abstract.** In the reform era, the government system in Indonesia underwent a change from a centralized system to a decentralized system. This makes the delegation of authority from the central government to Local governments, including the authority to finance the implementation of government or what is commonly known as Local Revenue. The success of the Local Government in increasing financial capacity is measured using the Local Fiscal Independence Index. One of the things that are considered capable of driving an increase in Local Revenue is also increasing the economy, which is at the district scale by providing economic activities through traditional markets. The services provided also make it possible to withdraw Local Revenue in the form of Local levies. The findings in this article show that the Government of Indragiri Hulu Regency in recent years has also continued to increase Local Revenues through increasing market levies. In the end, the author suggests several things that can be done by the Government of Indragiri Hulu Regency.

**Keyword:** *Development; Economy; Local Finance; Levies.*

### **1 Introduction**

After the reform, the central government of Indonesia then established a series of policies, including issuing Law Number 22 of 1999 which was later replaced by Law Number 32 of 2004 concerning Local Government to seek Local autonomy policy formats that were able to accelerate Local progress, increase the welfare of the people and at the same time strengthening National Integration. Until the most recent update with the enactment of Law Number 23 of 2014 concerning Local Government. In Article 1 paragraph (6) of Law Number 23 of 2014 concerning Local Government, what is meant by Local Autonomy is the rights, powers, and obligations of an autonomous region to regulate and manage its Government Affairs and the interests of the local community within the system of the Unitary State of the Republic of Indonesia. Thus, Local autonomy makes every provincial, regency, or city government obtain its autonomous right to advance and develop its region according to its potential.

The implementation of Local autonomy gives authority to Local governments to independently administer their administration. All implementation of the

government is outlined in the form of Concurrent Government Affairs and General Government Affairs. This delegation of authority is accompanied by financial authority in which to be able to carry out these Government Affairs, adequate financial capacity is needed as a resource. Therefore, local governments must be able to develop their full potential in order to run their administration as well as possible.

To support the implementation of Local autonomy through the provision of funding sources based on the authority of the central government, decentralization, deconcentration and co-administration, it is necessary to regulate the financial balance between the central government and Local governments in the form of a financial system that is regulated based on a clear division of authority, tasks and responsibilities among government structure (Yani, 2013). In its implementation in Indonesia, it is regulated in Law 25 of 1999 concerning financial balance between the Central and Local Governments which was later renewed by Law Number 33 of 2004 concerning Financial Balance between the Government and Local Governments, and most recently, with the issuance of Law Number 1 of 2022 on Central Financial Relations and Local Government. This is a form of fiscal decentralization from the central government to local governments.

The enactment of Local autonomy has provided an opportunity for regions to explore local potential and improve their financial performance in order to realize Local independence. This means that the delegation of Local authority is also accompanied by the transfer of financing sources that were previously held by the central government (Mahi et al, 2001). Local autonomy is also expected to be a bridge for local governments to encourage economic efficiency, public service efficiency so as to be able to encourage Local economic growth and improve the welfare of local residents through various multiplier effects of decentralization which are expected to materialize (Khusaini, 2006).

As is well known, various efforts to increase local revenue are carried out in tandem with an increase in the economy in an area, this is in line with research from Fadli (2016), which states that an increase in Local Own-source Revenue is influenced by an increase in added value in the economy by 6%, which means that the performance of economic growth completely affect local original Revenue. Within the Local scope, one form of economic improvement is by providing facilities for economic activity, namely traditional markets. In traditional markets, there is a buying and selling process between communities, and various services and jobs are formed that arise from these activities. In addition, traditional markets are cultural assets and drivers of the national economy which have so far proven to be resilient from the blows of the crisis (Bappelitbangda, 2019). So the local government needs to facilitate these

activities so that the economy will increase. With the facilities provided by the Local government, this can be used as one of the potentials to increase local revenue, through collecting market levies.

Local independence is calculated using the fiscal independence index, from the calculation results of 503 local governments nationally which are attached to the Audit Report on the 2020 Central Government Financial Statements, it is found that the majority of local governments (443 out of 503 local governments or 88.07%) included in the "Not yet Independent" category, apart from that there was also a high gap in fiscal independence between regions. The results of this assessment indicated that the existing policies in general had enabled and encouraged local governments to meet the criteria for reviewing fiscal decentralization. This was then supported by the commitment of local governments which is manifested in various policies to realize transparent and accountable Local financial management.

One of the areas to be analyzed in this case study is Indragiri Hulu Regency, Riau Province. Indragiri Hulu Regency is one of the districts in Riau Province which has Local autonomy authority to implement the affairs of Local government in an effort to improve the welfare of its people. In the era of Local autonomy, financial independence plays an important role for local governments in carrying out government affairs which are their authority in order to create a prosperous society in Indragiri Hulu Regency. Based on the conditions and problems above, the purpose of this research is to find out whether Local autonomy is able to increase fiscal independence in an effort to support the implementation of Local government affairs which are the authority of Indragiri Hulu Regency.

The analysis of fiscal independence studied by Taryono in 2011, shows that during the last 5 (five) years the average Local Revenue of Indragiri Hulu Regency has been able to grow by 7.5% annually with an annual average growth rate of local own-source revenue of 13.55%. However, the role of Local Own-source Revenue in total revenue is still relatively low, as seen from the ratio of Local Own-source Revenue to total government spending, where its role is still around 3%.

Thus, the authors are interested in analyzing the various strategies undertaken to facilitate these market activities, so that they have the potential to improve the economy and have an impact on increasing Local Own-source Revenue through market levies in Indragiri Hulu Regency.

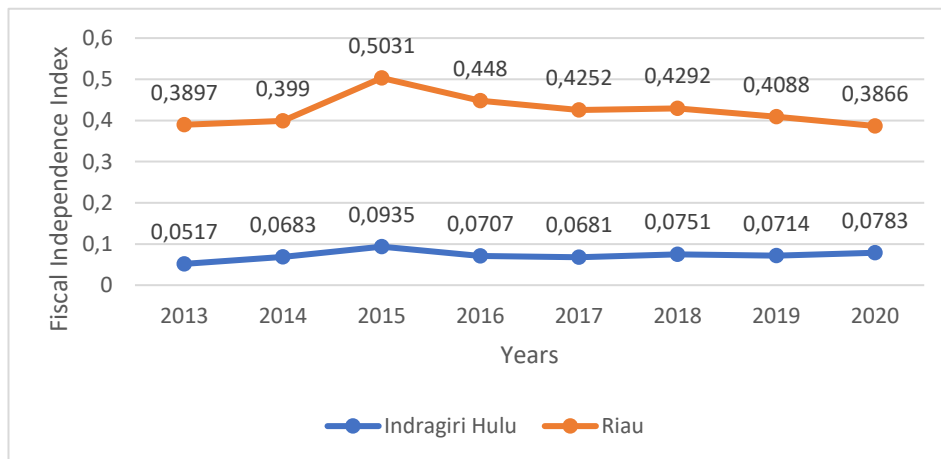
## 2 Methodology

The research in this article uses secondary data obtained from the Ministry of Finance's DJPK website, Performance Reports of Government Agencies of the Industry and Trade Service Office of Indragiri Hulu Regency, Reports on Audit Results of the 2020 Central Government Financial Statements which released by BPK, and other literature studies. Then, the data that has been collected is processed using a combined qualitative and quantitative descriptive method or it can also be called a mixed method. The descriptive method according to Nazir (2011) is a research method by making descriptions, accurate, systematic, and factual descriptions based on facts in the field and then analyzes the existing problems and describes them in detailed writing regarding observations of certain individuals or groups. Meanwhile, mixed methods is a method for investigating problems using qualitative and quantitative data analysis simultaneously (Creswell, 2010). mixed methods is used by integrating or mixing two research data to generate new insights or understandings rather than what is produced by only quantitative or qualitative data.

## 3 Discussion

### 3.1 Indragiri Hulu Regency Fiscal

In 2013 – 2015, Riau Fiscal Independence Index experienced an increase, with the highest score in 2015, namely 0.5031 which was categorized as "Independent". However, from 2016 – 2020, Riau's Fiscal Independence Index value fell again to its lowest point in 2020, namely 0.3866.



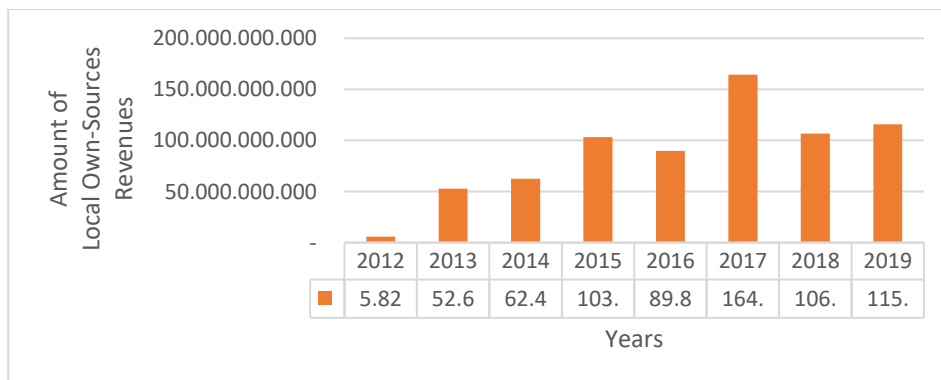
**Figure 1.** Comparison of Fiscal Independence Index of

## Indragiri Hulu Regency to Riau Province

Source: Modified from Report on Audit Results Central Government Financial Statements, 2020

Meanwhile, referring to figure 1, *the trend* of the Fiscal Independence Index of Indragiri Hulu Regency in 2013 – 2020 tends to be flat and is always below the Fiscal Independence Index of Riau Province, with an average 0.0713, or included in the category "Not yet independent". From 2013 – 2020, the Fiscal Independence Index of Indragiri Hulu Regency only experienced a significant increase in 2015 with a value of 0.0935, after 2014 it was worth 0.0683. Even so, the Fiscal Independence Index score is still in the "Not Independent" category. Therefore, a strategy is needed to increase the fiscal independence of Indragiri Hulu Regency, one of which is through increasing market levies, which is expected to increase Local levies and lead to an increase in Local Own-source Revenue.

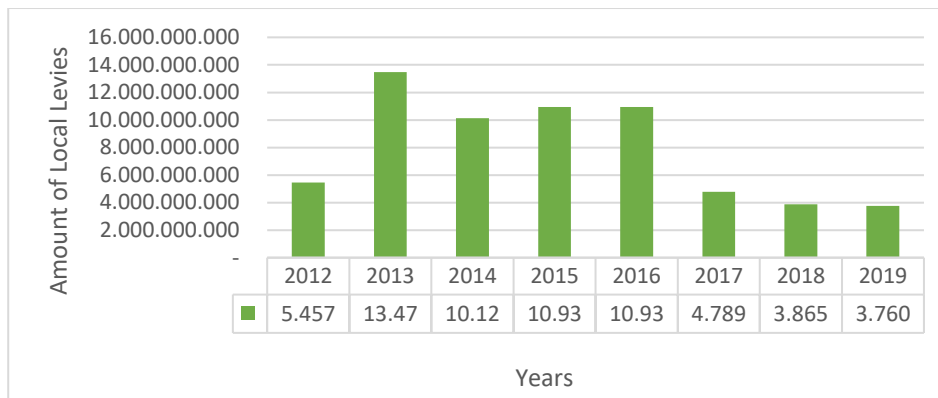
Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments, Local Original Revenue is Local revenue consisting of on several components, such as: 1) local taxes; 2) Local levies; 3) results of separated Local wealth management, and 4) other legitimate Local original revenues in accordance with statutory regulations. As shown in Figure 2, the Local Original Revenue of Indragiri Hulu Regency from 2012 to 2015 tended to increase, but began to fluctuate in 2016 – 2018. In 2019, the Local own-sources Revenue of Indragiri Hulu Regency began to increase again, although not significantly. A significant increase occurred in 2012 – 2013, from IDR 5.827.345.000 in 2012—or the lowest during 2012 – 2019, to IDR 52.683.145.618 in 2013. The highest Local own-source Revenue realization was achieved by Indragiri Hulu Regency in 2017 with a value of IDR 164.442.903.083.



**Figure 2.** Realization of Local Own Revenue of Indragiri Hulu Regency in 2012 – 2019

*Source: Modified from Local Regulation of Indragiri Hulu Regency Regarding Local Expenditure Budget (APBD)/Revision of APBD, 2022*

Referring to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments, Local levies are Local levies as payment for services or granting of certain permits specifically provided and/or granted by the Local Government for the benefit of individuals or entities. Along with the rapid increase in Local own-source revenue, Local levies for Indragiri Hulu Regency in 2012 – 2013 also experienced a significant increase, from IDR 5.457.845.000 in 2012 to IDR 13.477.723.000 in 2013—which is the highest Local levy for Indragiri Hulu Regency in for the period 2012 – 2019 which can be seen in Figure 3. Then, in 2014 – 2019, Local levies for Indragiri Hulu Regency tended to fluctuate, and dropped quite a lot from IDR 10.933.242.800 in 2016 to IDR 4.789.463.658 in 2017. trend ValueThis decline still occurs in 2018 and 2019.



**Figure 3.** Realization of Local Levies for Indragiri Hulu Regency for 2012 – 2019

*Source: Modified from Local Regulation of Indragiri Hulu Regency Regarding Local Expenditure Budget (APBD)/Revisions, 2022*

The Indragiri Hulu Regency Government has established a legal basis for collecting Local levies, through the Indragiri Hulu Regency Local Regulation Number 1 of 2012 concerning Public Service Charges, and Indragiri Hulu Regency Local Regulation Number 2 of 2012 concerning Business Service Charges. Its realization by levies type shown in this table below

**Table 1**  
Realization of Levies for Indragiri Hulu Regency  
by Type in 2014 – 2016

TYPE OF LEVIES	LEVIES REALIZATION
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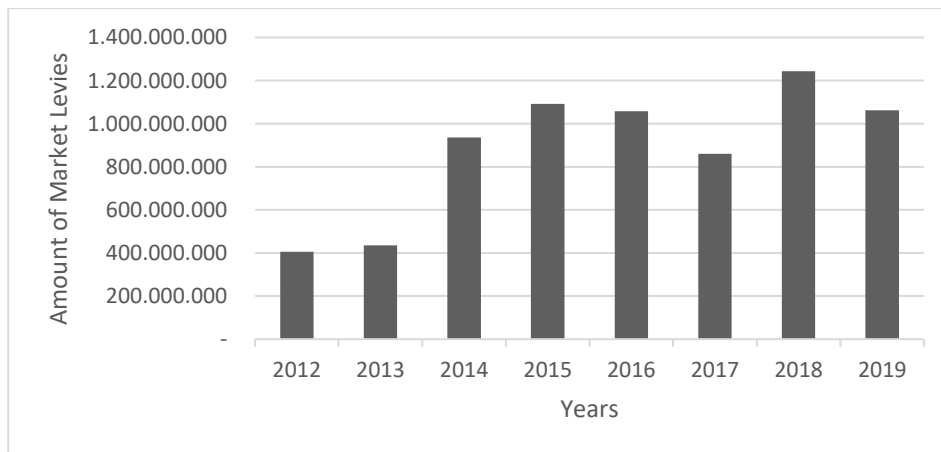
		<b>2014 (IDR)</b>	<b>2015 (IDR)</b>	<b>2016 (IDR)</b>
<b>1</b>	Health Service Levies	-	76.555.000	-
<b>2</b>	Clean-up Service Levies	174.579.000	211.357.000	192.118.000
<b>3</b>	Reimbursement of Civil Registry Deed Levies	-	-	-
<b>4</b>	Parking Services Levies on Public Roads	158.100.000	160.200.000	180.000.000
<b>5</b>	Motorized Vehicle Testing Levies	606.115.000	650.188.500	665.487.500
<b>6</b>	Liquid Waste Management Levies	-	-	-
<b>7</b>	Telecommunications Tower Control Levies	875.000.000	-	-
<b>8</b>	Local Assets Use Levies	447.596.218	398.682.830	337.828.076
<b>9</b>	Terminal Retribution	136.020.000	143.280.000	138.550.000
<b>10</b>	Animal Housing Levies	75.805.750	67.646.000	71.010.000
<b>11</b>	Local Business Production Levies	31.750.000	33.650.000	74.040.000
<b>12</b>	Building Permit Levies	1.925.398.000	989.269.000	879.469.000
<b>13</b>	Disruption Permit Levies	6.177.492.534	6.913.039.906	6.358.591.678
<b>14</b>	Route Permit Levies	1.740.000	1.890.000	2.040.000
<b>15</b>	Market Service Levies	935.787.500	1.091.714.000	1.058.277.000

*Source: Modified from Putra, 2017*

Referring to Table 4 above, market levies are one of the highest sources of revenue in Indragiri Hulu Regency, after disturbance permit levies and building permit levies. In addition, the market is the closest place for economic activity to the community, so it is interesting to study further.

Market levies are one source of revenue that contributes to an increase in Local Own-source revenue in Indragiri Hulu Regency. There are 14 markets managed by the Local Government of Indragiri Hulu Regency and are a source of levies collection. The technical implementation of traditional market management in Indragiri Hulu Regency is regulated in Indragiri Hulu Regent Regulation Number 4 of 2016 concerning Traditional Market Management. The regulation also explains the basis for collecting market levies. In Chapter IX Article 40 paragraph (1) Indragiri Hulu Regent Regulation Number 4 of 2016, it is stated that market levies consist of 3 components which include: 1) Market service levies; 2) Cleaning Levies; and 3) Rent of Market Stalls. Furthermore, in paragraph (2) it is explained, the Object for Levies as referred to in paragraph (1) is the provision of public/simple market facilities in the form of courtyards, booths, kiosks, and other facilities in markets managed by the Local Government.

The trend of realization of market levies can be seen in Figure 5 below.



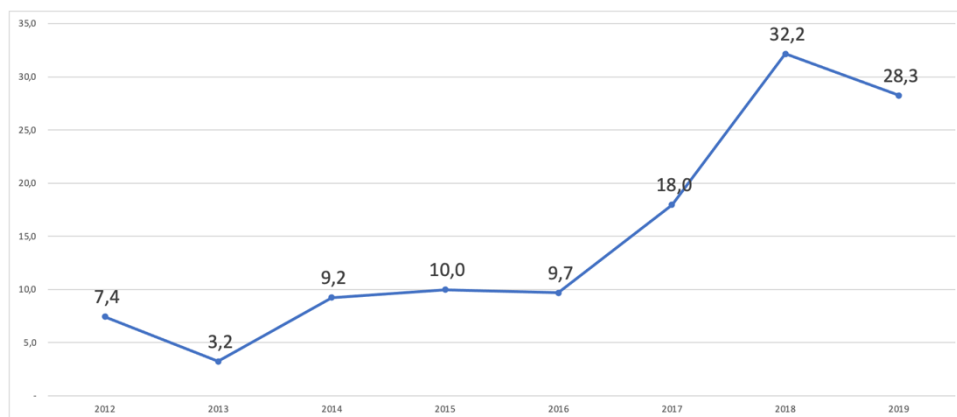
**Figure 5.** Realization of Market Levies in Indragiri Hulu Regency 2012 – 2019

*Source: Modified from Performance Report of Government Agencies Industry and Trade Office of Indragiri Hulu Regency and DJPK Ministry of Finance, 2022*

As shown in Figure 5, market levies in Indragiri Hulu Regency in 2012 – 2019 tended to fluctuate, with a significant increase in 2013 – 2014, from IDR 435.229.600 in 2013 to IDR 935.787.500 in 2014. After experiencing a *trend* increased in 2014 – 2015 and decreased slightly in 2016, there was a significant decrease in 2016 – 2017, from IDR 1.058.277.000 in 2016 to IDR 860.288.000 in 2017. The market levy for Indragiri Hulu Regency then increased to IDR 1.242.841.000 in 2018. This figure is the highest levy value in the 2012 – 2019 period. However, in 2019, the levy value has fallen again to Rp. 1.062.592.000.



Based on the Decree of the Minister of Home Affairs Number 690.900-327 of 1994 concerning Criteria for Assessment of Local Performance and Finance as stipulated in Khoiriyah and Ayu (2020), there are 6 classifications of Local financial contribution ratios, namely : very poor (0 - 10%), poor (10.1 - 20%), moderate (20.1 - 30%), quite good (30.1 - 40%), good (40.1 - 50%) , and very good (above 50%). The contribution of market levies to Local levies in Indragiri Hulu Regency in 2012 - 2019 tends to fluctuate as shown in Figure 6, with an average of 14.7%, which is included in the "less" classification. There was a significant increase in 2016 – 2017, from 9.7% to 18%. Then, in 2018 the contribution of market levies to Local levies managed to reach its highest point, namely 32.2% and was included in the fairly good category. However, in 2019 the contribution value fell again to 28.3% (medium category).



**Figure 6.** Contribution of Market Levies to Local Levies in Indragiri Hulu Regency 2012 – 2019

#### Analysis of strategies of optimizing market levies in Indragiri Hulu Regency

Optimization is a series of activities carried out to maximize available resources. In the context of Local revenues, optimization is carried out to strengthen Local financial capacity, by carrying out the following 2 strategies: intensification and extensification. Putra (2017) describes several efforts to increase the contribution of market levies to Local own-sources Revenue in Indragiri Hulu Regency, which in paper, the authors classify into intensification and extensification of market levies.

Intensification is one strategy for optimizing Local revenues by strengthening the mechanism for withdrawing revenues from existing sources (Siregar: 2004), in this case, receipts from market levies. The Indragiri Hulu Regency Government has intensified market levies revenue by taking the following steps, *First*, increased supervision. Supervision is one of the important things to do to control

and control what is not expected. The Department of Industry and Trade of Indragiri Hulu Regency through the Market Management Sector conducts supervision over the implementation of market levies collection in market zones in Indragiri Hulu Regency. Supervision of the market zone is needed to minimize violations and fraud in the field.

*Second*, apparatus quality improvement. Acceptance of market levies will be achieved if it is supported by professional apparatus and has work discipline. Therefore, by improving the quality of the apparatus, it is hoped that it will become a supporting factor in the successful implementation of tasks and increase in the acceptance of market levies.

*Third*, increasing the awareness of traders for the facilities provided. In this case the Department of Industry and Trade of Indragiri Hulu Regency routinely holds a Market Cleanliness Contest. Markets that are successfully designated as the cleanest markets will receive awards. Conversely, the market with the lowest level of cleanliness will also receive sanctions. Thus, the traders will compete to improve cleanliness even though winning is not the main goal of the activity, but rather the concern of the traders to be able to continue to maintain the facilities provided by the government which in the end the concern for paying levies also increases with a conducive environment for conducting sales transactions buy.

*Fourth*, increase outreach to traders and the public as buyers. This is intended so that everyone who conducts transactions in the market can participate in conducting activities in an orderly manner in accordance with regulations. In addition, socialization is also aimed at increasing the awareness of traders to pay levies and for buyers to maintain the conduciveness of buying and selling activities in the community.

*Fifth*, improve coordination with Local Apparatus Organizations, Village Government, other agencies, and community groups. In this case, coordination was conducted with the Department of Transportation, the Civil Service Police Unit, the Police regarding security and order. Furthermore, coordination with the Local Revenue Agency is related to target reporting and realization of market levies receipts in Indragiri Hulu Regency. Coordination was also conducted with the sub-district head and village head, where it was hoped that the sub-district head and village head would be able to assist in conducting monitoring of market activities and other matters to assist the oversight of the Industry and Trade Office of Indragiri Hulu Regency. Coordination with the community was also conducted intensively to be able to listen to opinions, input and criticisms that were used to be able to improve traditional market services in Indragiri Hulu Regency

In the other side, Extensification is one of the strategies for optimizing Local revenues through increasing production output by adding and/or expanding the production factors used (Alisman, et al: 2018) in this case, revenue from market levies. There have been several implementations of extensification of market levy receipts in the Indragiri Hulu district, including *First*, issuance of a new legal basis. The Indragiri Hulu Regency Government issued Local Regulation Number 3 of 2015 concerning the Management of Traditional markets, Shopping Centers, and Supermarkets. The arrangement in question includes the definition, classification, planning, implementation, control, and evaluation as well as the rights and obligations of traditional market traders. For more technical arrangements, the Regent Regulation Number 4 of 2016 concerning Traditional market Management was also issued as an operational regulation. The regulation in question is more specifically regulated regarding the definition, classification, planning, implementation, control, and evaluation as well as the rights and obligations of traders, empowerment, guidance, supervision, licensing, reporting, levies, buildings, community participation, Standard Operating Procedures, and the determination of sanctions. These two regulations are used as a reference in providing traditional market services in Indragiri Hulu Regency. In terms of local revenue, the two regulations provide the legacy for the government to be able to collect levies related to traditional market services which in general are regulated in Local Regulation Number 1 of 2012 concerning Public Service Charges and Local Regulation Number 2 of 2012 concerning Business Service Charges.

The collection of market levies in Indragiri Hulu Regency is regulated in Indragiri Hulu Regent Regulation Number 4 of 2016 concerning Traditional market Management. In Chapter IX Article 40 of this regulation, it is explained that market levies consisting of market service levies, market cleaning levies, and market stall rentals are levied as payment for the services provided. Furthermore, what is determined as the Object of Levies is the provision of public/simple market facilities in the form of courtyards, stalls, kiosks, and other facilities in markets managed by the Local Government. Several objects that are excluded from the Objects of Levies are market facility services managed by local government owned enterprise (BUMD), State owned enterprise (BUMN) and private parties. Subjects of Levies are individuals or entities that use/enjoy the relevant market services. The stipulation of levies imposed in the regulation is divided into market service levies, market cleaning levies, and market stall rentals. The structure and amount of the Indragiri Hulu Regency market levy is attached in table 2 below:

**Table 2**  
Structure and Amount of Charges for Market Charges  
in Indragiri Hulu Regency

TYPE OF LEVIES		AMOUNT (IDR)
<b>1</b>	<b>Market Service Charge</b>	
	· Location/area of plot of land per plot	1000/day
	· Building in the form of Los Perlot	
	a. In the District Capital	2,000/day
	b. Outside the Regency Capital	1,500/day
<b>2</b>	<b>Market Clean-up Levies</b>	
	· Los	6,000/month
	· Kiosk	3,000/month
<b>3</b>	<b>Rent a Market Kiosk</b>	
	· In the District Capital	60,000/month
	· Outside the Regency Capital	50,000/month

Source: *Modified from Indragiri Hulu Regent Regulation Number 4 of 2016*

This strengthening of the legal basis enables the government to measure the success of the traditional market services provided to the public, in addition to guiding in setting targets and collecting market levies. For the community, they can obtain information about traditional market services. Thus, the implementation of acceptance of levies can run optimally.

Second, the extensification carried out is by adding objects of levies through the establishment carried out was in the form of whole or partial development, renovation, rehabilitation, and rebuild of markets building using Transfer Funds. This activity is based on President Jokowi's 1000 Markets program during the 2014-2019 administration. This is of course very helpful for the Local Government of Indragiri Hulu Regency to provide market establishment facilities. Market establishment in Indragiri Hulu Regency through the Special Allocation Fund (DAK) can be seen in several traditional markets with details in table 3 as follows:

**Table 3**  
Traditional Market Building Data Sourced from  
Special Allocation Funds (DAK) in Indragiri Hulu Regency

	<i>Name of Traditional Market</i>	<i>Year</i>
1	Construction of Rakit Kulim Traditional Market	2015
2	Construction of Batang Peranap Traditional Market	2016
3	Construction of Japura Traditional Market	2017

4	Construction of Sei Beras-Beras Traditional Market	2017
5	Rehabilitatioin of Rengat Traditional Market	2017
6	Construction of Kuala Cenaku Traditional Market	2018
7	Construction of Pekan Heran Traditional Market	2019

*Source: Industry and Trade office of Indragiri Hulu Regency ,2020*

### Conclusion

Local Finance of Indragiri Hulu Regency is still included in the Not Independent category. The local own-source revenue is still fluctuating. Along with its journey, it can be seen from the Local levies sector has shown an increase by contributing an average of 14.7% which is included in the "less" classification. Several optimization strategies are implemented in the form of intensification and extensification of market levies.

In this article, it is recommended to first increase market levies rates by considering various factors that affect Local revenues, especially economic factors. Second, strengthening collaboration between local governments and the private sector in market procurement. This is by Article 4 letter b of Indragiri Hulu Regent Regulation Number 4 of 2016 concerning Traditional market Management, which states that it is possible to procure traditional markets built by private parties. Third, the government of Indragiri Hulu Regency should draw up laws and regulations that refer to Law Number 1 of 2022 concerning Relations between Central Finance and the Local Government

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