Analysis of Potentiality and Projection of Market Service Levy Revenue in Semarang Regency

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Article Info

Abstract

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Market service levy is a kind of public service levy that is potential enough because Semarang Regency manages the levies from 33 traditional markets every day. The objective of this research is to analyze the potentiality of market service levy revenue in Semarang Regency in 2011-2015 and to find out the projection of market service levy in 2016-2010. This research uses the analysis of contribution, the analysis of growth, the analysis of potentiality, and the analysis of ARIMA (2,1,2) (Auto Regressive Integrated Moving Average). The results of this research show as follows: (1) the contribution of market service levy to the regional levy and PAD (the own-source revenue) is in the insufficient and very insufficient category, (2) the growth of market service levy is fluctuating, (3) the market service levy revenue has not based on the potentiality yet, (4) the target of market service levy is under the potentiality, and (5) the projection of market levy revenue will increase in the next five years. The researcher suggested that the target setting should be based on the potentiality and the quality of market service should be improved, so that those may increase the contribution of market service levy to PAD.

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INTRODUCTION

One of the objectives of the regional autonomy implementation is to increase the regional independence and to reduce the fiscal dependence on the central government. Countries in the region are taking action to increasing economy (Dulal, et al, 2015). The increasing regional independence is related to the regional capability in managing the Own-Source Revenue (PAD) through the optimization of fundraising from the local revenue sources. Semarang is the developing regency that is trying to increase its PAD in order to have the great contribution in financing its expenditure. However, the contribution of the PAD of Semarang Regency to the Local Revenue is still relatively small, with an average of 14.6% in the insufficient category in 2011 - 2015.

Local levy as one of the sources of PAD now is more potential and has greater opportunity to be improved and developed. This is in order to finance the area and local public services (Schneider, 2015). The increased revenues from direct levies will give contribution and influence on the PAD that is used as the capital or financing in the local government's implementation (Haryono, 2015). The market service levy is a potential type of public service levy because Semarang Regency manages and takes levies from 33 general / traditional markets everyday. Market service levies are taken based on the kiosks, stalls, or market terraces for the traders.

The realization of market service levies in 2011 with the target of Rp 5,622,092,000 is realized to Rp 3,949,768,500; in 2012 with the target of Rp 5,585,789,000 it is realized to Rp 4,819,964,100. In 2013 the target is lowered to Rp 5,504,341,000, then it is realized to Rp 3,386,070,500. In 2014 the target is lowered to Rp 4.197.942.473, then it is realized to Rp 3,945,736,200. In 2015 the target is raised to Rp 6,732,136,000, it is realized to Rp 5,399,790,600. See table 2.

The data indicates that the potential market levies have not been fully explored yet. Besides, the existence of modernization encourages the establishment of modern markets, and in a short period of time with extraordinary capital capability it leads to a decline in traditional market performance that results in an impact on market service levy revenue. The objective of this research is to know the contribution of market service levies to the local levy and PAD, to know the growth of market service levies, to know the potential service market levies, and to make the projection of market service levies in 2016 - 2020 in Semarang Regency.

Regional Autonomy, based on the Acts No. 9 of 2015 on Regional Government, Regional Autonomy is the right, authority and obligation of autonomous regions to regulate and manage their own governmental affairs and interests of the local community in the system of Republic of Indonesia. The main objective of regional autonomy is to improve the public services and to promote the regional economy. Local tax levy support for local public health services and for other local goverment services (Riley, et al, 2013).

Local Levy, according to the Acts No. 28 of 2009 on Local Taxes and Levies, which later is called Levies, local levy is the payment for services or granting specific permits specifically provided and / or given by the Local Government for the benefit of individuals or bodies. There are three types of local levies those are public service levy, business service levy, and certain licensing levy.

Market Service Levy, based on the Local Regulation of Semarang Regency No. 8 of 2011 on Public Service Levy, Market Service Levy is one type of public service levies that is collected as the payment for the provision of traditional / simple market facilities in the form of market terraces, stalls, kiosks, which are managed by the local government and specifically provided for the traders.

The object of the Market Service Levy is the provision of traditional / simple market facilities in the form of market terraces, stalls, kiosks, which are managed by the local government, and specifically provided for the traders. While the subject of the Market Service

Levy is an individual or bodies obtaining / using and / or enjoying the provision of traditional / simple market facilities in the form of market terraces, stalls, kiosks, which are managed by the local government, and specifically provided for the traders.

Table 1. Subject of Market Service Levies in Semarang Regency in 2011 – 2015

Market's Names	Amount of Stalls (Unit)	Amounts of Kiosks (Unit)	Amount of Market Terraces Traders Unit)	Amount of Street Traders (Unit)	Activities
Bandarjo	803	86	609	30	7 days
Babadan	730	191	125	-	7 days
Karangjati	294	79	20	20	7 days
Projo	1,473	195	350	-	7 days
Kembangsari	232	139	267	10	7 days
Pringapus	131	38	-	-	7 days
Jimbaran	164	52	92	-	7 days
Bandungan	325	29	40	45	7 days
Sumowono	290	62	110	16	2 days
Sumowono (Non Pasaran)	121	-	-	-	7 days
Warung Lanang	166	15	15	10	7 days
Kebondowo	120	38	-	3	7 days
Bandongan	167	30	30	-	7 days
Suruh	277	52	8	6	7 days
Kopeng	28	32	58	-	1 day
Kopeng Pasar Pagi		-	30	-	7 days
Market's Names	Amount of Stalls (Unit)	Amount of Kiosks (Unit)	Amount of Market Terrace Traders (Unit)	Amount of Street Traders (Unit)	Activities
Kaliwungu	98	20	107	-	7 days
Kradenan	94	20	48	-	2 days
Bringin	295	8	5	18	7 days
Bedono	81	15	-	-	7 days
Jambu	13	13	-	-	7 days
Kesongo	50	10	9	-	7 days
Kebumen	32	8	9	-	7 days
Gilang	103	23	-	-	7 days
Getasan	124	44	32	-	2 days
Truko	29	3	-	-	2 days
Sambirejo	60	-	-	-	2 days
Padaan	25	6	-	-	7 days
Plumutan	94	44	17	-	2 days
Susukan	137	21	5	-	7 days
Mukiran	17	5	9	-	1 day
Tengaran	8	8	-	-	7 days
Wates	98	17	13	-	2 days
Dadapayam	33	20	7	-	2 days
Sendangwaru	13	11	-	-	7 days

Source : DKUPP Semarang Regency

Table 2. Target and Realization of Market Levies of Semarang Regency in 2011 - 2015 (Rupiah)

Year	Target	Realization	Insufficiency
2011	5,622,092,000	3,949,768,500	1,672,323,500
2012	5,585,789,000	4,819,964,000	765,825,000
2013	5,504,341,000	3,386,070,500	2,118,270,500
2014	4,197,942,473	3,945,736,200	252,206,273
2015	6,732,136,000	5,399,790,600	1,332,345,400

Source : DKUPP and DPPKAD Semarang Regency, 2016, data processed

RESEARCH METHOD

The type of data used in this research is the secondary and primary data. Primary data is the data obtained by the researchers by conducting interviews on the informants, while secondary data is a source of research data indirectly obtained by the researchers through media intermediaries.

This research uses mixed method analysis. The strategy of mixed method used in this research is quantitative and qualitative.

1. Analysis of Contribution

Analysis of contribution is used to find out how much contribution given by the market service levy to the total of the local levy revenue. The formula used in calculating contributions is as follows (Halim, 2004: 162):

Contributions to the local levy

$$\frac{Realisasi\ Retribusi\ Pelayanan\ Pasar}{Realisasi\ Retribusi\ Daerah} \times 100\%$$

Contribution to PAD

$$\frac{Realisasi\ Retribusi\ Pelayanan\ Pasar}{Realisasi\ PAD} \times 100\%$$

Table 4. Classification of Criteria of Contribution

Percentage (%)	Criteria
0.00 – 10	Very Insufficient
10.10 – 20	Insufficient
20.10 – 30	Average
30.10 – 40	Good Enough
40.10 – 50	Good
Over 50	Very Good

Source : Department of Internal Affairs, Decree of Ministry of Internal Affairs No. 690.900.327 of 2006 (in Puspitasari,2014)

Analysis of Growth, this analysis aims at determining the growth of market service levy, in which the following formula used is as follows (Halim, 2004: 162):

$$Gx = \frac{Xt - X(t-1)}{X(t-1)} \times 100\%$$

Description :

Gx : The growth rate of market service levy in Semarang Regency per year(%).

Xt : The real revenue of market service levy in Semarang Regency in certain year (Rp.).

$X(t-1)$: The real revenue of market service levy in Semarang Regency in the previous year (Rp).

Analysis of Potentiality, analysis of Potentiality is used to find out the potential market service levy. The formula used is as follows (Mahmudi, 2009: 73):

$$Potensi = [(JK \times T) + (JL \times T) + (JD \times T)] + (JK5 \times T) \times [\textstyle\sum Aktivitas\ Pasar]$$

Description :

Potentiality	: Potential Market Levy (Rp)
JK	: The amount of Kiosks (units)
JL	: The amount of Stalls (units)
JD	:The amount of Market Terrace Traders (units)
JK5	: The amount of Street Traders (units)
T	: Fare (Rp)
Market Activity	:The amount of market activity is determined by the number of market days.

Comparison of Target with Potentiality, this method is used to determine whether the specified target is appropriate or not in accordance with the existing potentiality.

Analysis of ARIMA (Box Jenkins), the analysis of ARIMA (Autoregressive Integrated Moving Average) is a time series data analysis using the past and present values of the dependent variable for accurate short-term forecast (Hendikawati, 2015: 68). This method uses an iterative approach identifying the possible useful models.

RESULTS AND DISCUSSION

Contribution of Market Service Levies, the results of research indicate that the contribution of service market levies in Semarang Regency in the period of 2011 - 2015 is included in the

insufficient category amounted 15.09%. See table
4.

Table 4. Contribution of Market Service Levy to Local Levy Semarang Regency in 2011 – 2015
(Rupiah)

Year	Realization of Market Service Levy	Realization of Local Levy	Contribution	Criteria
2011	3,949,768,500	66,260,009,503	5.96 %	Very insufficient
2012	4,819,964,100	27,368,212,072	17.61 %	Insufficient
2013	3,386,070,500	28,353,829,274	11.94 %	Insufficient
2014	3,945,736,200	22,236,497,946	17.74 %	Insufficient
2015	5,399,790,600	24,311,244,992	22.21 %	Average
Average			**15.09 %**	**Insufficient**

Source : Secondary Data 2016, processed

Table 5. Contribution of Market Service Levy to PAD in Semarang Regency
in 2011 – 2015 (Rupiah)

Year	Realization of Market Service Levy	Realization of PAD	Contribution	Criteria
2011	3,949,768,500	133,198,913,306	2.97 %	Very insufficient
2012	4,819,964,100	156,104,077,120	3.09 %	Very insufficient
2013	3,386,070,500	215,679,554,472	1.57 %	Very insufficient
2014	3,945,736,200	248,213,019,938	1.59 %	Very insufficient
2015	5,399,790,600	278,851,900,617	1.94 %	Very insufficient
Average			2.23 %	Very insufficient

Source : Secondary Data 2016, processed

Table 5 shows that the contribution of market service levy on PAD in 2011 - 2015 is in very insufficient category with an average of 2.23%. The criterion is because the market service levy in Semarang Regency has not been optimal yet.

Table 6. Growth of Market Service Levies in Semarang Regency in 2011 – 2015 (Rupiah)

Year	Realization	Development	Growth (%)
2011	3,949,768,500	-	-
2012	4,819,964,100	870,195,500	22.03
2013	3,386,070,500	-1,433,893,500	-29.75
2014	3,945,736,200	559,665,700	16.53
2015	5,399,790,600	1,454,054,400	36.85

Source : Secondary Data 2016, processed

Based on table 6, the growth of market service levies in Semarang Regency in 2011 - 2015 fluctuated. Based on an interview with Mr. Yuwan Widitiyanto, in 2013, the growth of market levy was the lowest one during the period of 2011 - 2015, which amounted to - 29.75%. The decline was caused by the fire in Projo Market and in 2013, and Gilang Market is still in the process of development.

Analysis of Potentiality, Based on the result of research, the potential market service levy is Rp 8,763,947,200 per year. The largest potential market is Projo Market of Rp 2,078,300,000, while the lowest potential market is Truko Market of Rp 9,648,000, or the contribution is 0.11% per annum. See table 7.

Based on the interview in June 14, 2016 with Mr. Yuwan Widitiyanto as the Officer of Market Sector, he stated that the potential market service levy is not fully explored, so it requires the management and target setting in accordance

with the actual potentiality. But to realize it, there are still obstacles such as the limited number of

collectors and the subject of levies that is not in accordance with the provisions.

Table 7. Potentiality of Market Service Levies in Semarang Regency per Year Period of 2011 – 2015 (Rupiah)

No.	Market's Name	Potential Market Levy Per Day	Market Activity in one year	Total of potentiality x Market activity in 1 year	Contribution
1	Bandarjo	4,018,200	350 days	1,406,370,000	16.05%
2	Babadan	3,242,200	350 days	1,134,770,000	12.95%
3	Karangjati	1,273,800	350 days	445,830,000	5.09%
4	Projo	5,938,000	350 days	2,078,300,000	23.71%
5	Kembangsari	1,823,800	350 days	638,330,000	7.28%
6	Pringapus	464,300	350 days	162,505,000	1.85%
7	Jimbaran	744,400	350 days	260,540,000	2.97%
8	Bandungan	1,025,900	350 days	359,065,000	4.10%
9	Sumowono	964,200	144 days	138,844,800	3.49%
	Sumowono (non pasaran)	478,500	350 days	167,475,000	
10	Warung Lanang	503,000	350 days	176,050,000	2.01%
11	Kebondowo	439,800	350 days	153,930,000	1.76%
12	Bandongan	573,500	350 days	200,725,000	2.29%
13	Suruh	898,500	350 days	314,475,000	3.59%
14	Kopeng	278,000	72 days	20,016,000	0.42%
	Kopeng pasar pagi	48,000	350 days	16,800,000	
15	Kaliwungu	488,200	72 days	35,150,400	0.40%
16	Kradenan	383,800	144 days	55,267,200	0.63%
17	Bringin	792,300	350 days	277,305,000	3.16%
18	Bedono	207,000	350 days	72,450,000	0.83%
19	Jambu	65,000	350 days	22,750,000	0.26%
20	Kesongo	140,800	350 days	49,280,000	0.56%
21	Kebumen	98,800	350 days	34,580,000	0.39%
22	Gilang	275,000	350 days	96,250,000	1.10%
23	Getasan	418,400	144 days	60,249,600	0.69%
24	Truko	67,000	144 days	9,648,000	0.11%
25	Sambirejo	120,000	144 days	17,280,000	0.20%
26	Padaan	68,000	350 days	23.800.000	0,27%
27	Plumutan	340,400	144 days	49,017,600	0,56%
28	Susukan	343,000	350 days	120,050,000	1,37%
29	Mukiran	59,800	350 days	20,930,000	0,24%
30	Tengaran	40,000	350 days	14,000,000	0,16%
31	Wates	262,600	350 days	91,910,000	1,05%
32	Dadapayam	134,400	144 days	19,353,600	0,22%
33	Sendangwaru	59,000	350 days	20,650,000	0,24%
Total of Potential Market Levy				8,763,947,200	100%

Source : Secondary Data 2016, processed

Based on the results of the research in table 8, it is known that the potential retribution of

market services is greater than the target year of 2011 - 2015. It shows that the target setting has not been in accordance with the existing potentiality.

Table 8. Comparison of Target and Potential Market Service Levies
in Semarang Regency in 2011 – 2015

Year	Target (Rupiah)	Potentiality (Rupiah)	Description	More or Less (Rupiah)
2011	5,622,092,000	8,763,947,200	Target < Potentiality	(-) 3,141,855,200
2012	5,585,789,000	8,763,947,200	Target < Potentiality	(-) 3,178,158,200
2013	5,504,341,000	8,763,947,200	Target < Potentiality	(-) 3,259,606,200
2014	4,197,942,473	8,763,947,200	Target < Potentiality	(-) 4,566,004,727
2015	6,732,136,000	8,763,947,200	Target < Potentiality	(-) 2,031,811,200

Source : Secondary Data 2016, (processed)
Description : (-) Target is less than potentiality
    Analysis of Projection with ARIMA Method, the ARIMA (Box - Jenkins) analysis is
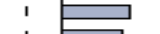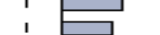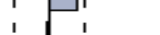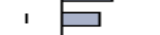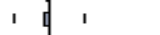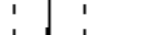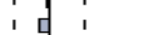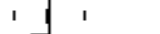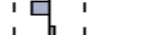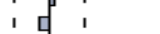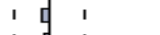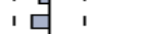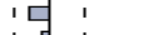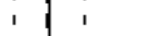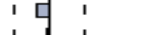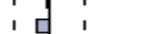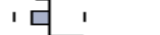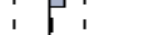
used to know the projected magnitude of the market service levy revenue in January 2016 until December 2020. The tool used is Eviews 9 .

Table 9. Correlogram Test

Date: 06/18/16   Time: 13:55
Sample: 2011M01 2015M12
Included observations: 60

Autocorrelation	Partial Correlation		AC	PAC	Q-Stat	Prob
		1	0.698	0.698	30.690	0.000
		2	0.483	-0.008	45.632	0.000
		3	0.434	0.196	57.944	0.000
		4	0.364	-0.017	66.744	0.000
		5	0.268	-0.027	71.616	0.000
		6	0.205	-0.008	74.505	0.000
		7	0.156	-0.020	76.216	0.000
		8	0.079	-0.076	76.662	0.000
		9	0.025	-0.020	76.708	0.000
		10	-0.054	-0.123	76.925	0.000
		11	-0.080	0.029	77.415	0.000
		12	-0.113	-0.072	78.409	0.000
		13	-0.168	-0.063	80.656	0.000
		14	-0.199	-0.037	83.868	0.000
		15	-0.230	-0.072	88.222	0.000
		16	-0.294	-0.126	95.510	0.000
		17	-0.374	-0.148	107.63	0.000
		18	-0.392	-0.061	121.25	0.000
		19	-0.375	-0.022	133.99	0.000
		20	-0.356	-0.021	145.76	0.000
		21	-0.369	-0.091	158.78	0.000
		22	-0.351	-0.019	170.83	0.000
		23	-0.335	-0.087	182.12	0.000
		24	-0.361	-0.132	195.56	0.000
		25	-0.215	0.239	200.50	0.000
		26	-0.059	0.108	200.87	0.000
		27	-0.008	0.023	200.88	0.000
		28	0.078	0.151	201.59	0.000

Source : Eviews Output, 2016

:

Table 10. Result of Unit Root Test First Difference Level 1

		t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic		-7.732016	0.0000
Test critical values	1% level	-3.550396	
	5% level	-2.913549	
	10% level	-2.594521	

*MacKinnon (1996) one-sided p-values

Source: Output Eviews, 2016

Based on table 10, the ADF value is -7.732016 so that the value is greater than the t - statistic at the critical value at level 5% that is equal to -2.913549, which indicates that the data is stationary.

To see the suitable model for forecasting, it is assumed that the model has the best goodness of fit as seen in the highest F-statistic and R-Squared (R2) values, and it also should have the smallest RMSE (Root Mean Squared Error) value. In testing the model parameter, the best model obtained is ARIMA model (2,1,2).

Forecasting, the final step after selecting the best model is forecasting. Here are the forecasting results of the ARIMA model (2,1,2) and the acquisition of market service levies from January 2016 to December 2020.

Table 11. Estimation of Tentative Model of ARIMA to Market Service Levies

Model	Constanta	AR (1)	MA (1)	AR (2)	MA (2)	R^2	F	RMSE
ARIMA (1,1,0)	3816420 (0.517594)	-0,111302 (0.578487)	-	-	-	0.012537	0.355484	119,000,000
ARIMA (0,1,1)	3594297 (0.500628)	-	-0.285828 (2.633106)	-	-	0.034644	1.004837	120,000,000
ARIMA (1,1,1)	3871827 (0.438504)	-0.766837 (4.487823)	-4.487823 (9.494818)	-	-	0.089065	1.792517	119,000,000
ARIMA (2,1,1)	3413487 (0.583220)	-	-0.166064 (1.093316)	-0.311819 (-3.190352)	-	0.126043	2.644052	122,000,000
ARIMA (2,1,2)	1888055 (0.949799)*	-	-	0.541847 (5.161167)**	-1.000000 (-0.003206)*	0.220838	5.196206	91,574,459

Table 12. Result of *Forecasting* Market Service Levies in Semarang Regency in January 2016 – December 2020 (Rupiah)

Months	2016	2017	2018	2019	2020
January	450,216,721	472,873,376	495,530,031	518,186,686	540,843,341
February	452,104,776	474,761,431	497,418,086	520,074,741	542,731,396
March	453,992,830	476,649,485	499,306,140	521,962,795	544,619,451
April	455,880,885	478,537,540	501,194,195	523,850,850	546,507,505
May	457,768,939	480,425,594	503,082,249	525,738,905	548,395,560
Months	2016	2017	2018	2019	2020
June	459,656,994	482,313,649	504,970,304	527,626,959	550,283,614
July	461,545,048	484,201,704	506,858,359	529,515,014	552,171,669
August	463,433,103	486,089,758	508,746,413	531,403,068	554,059,724
September	465,321,158	487,977,813	510,634,468	533,291,123	555,947,778
October	467,209,212	489,865,867	512,522,522	535,179,178	557,835,833
November	469,097,267	491,753,922	514,410,577	537,067,232	559,723,887
December	470,985,321	493,641,977	516,298,632	538,955,287	561,611,942
Total	5,527,212,254	5,799,092,116	6,070,971,976	6,342,851,838	6,614,731,700

Source : Secondary Data 2016, processed with *Eviews*

Table 13. Comparison of Result of Realization with Potentiality of Market Service Levy Revenue in Semarang Regency (Rupiah)

Year	Realization	Potentiality	Difference	Description
2011	3,949,768,500	8,763,947,200	4,814,178,700	Potentiality>Realization
2012	4,819,884,000	8,763,947,200	3,944,063,200	Potentiality>Realization
2013	3,386,070,500	8,763,947,200	5,377,876,700	Potentiality>Realization
2014	3,945,736,200	8,763,947,200	4,818,211,000	Potentiality>Realization
2015	5,399,790,600	8,763,947,200	3,364,156,600	Potentiality>Realization

Source : Secondary Data 2016, processed

Table 13 shows that the realization of market service levy revenue in Semarang Regency in 2011 - 2015 is smaller than the existing potentiality. This indicates that the potential market service levy revenue in Semarang Regency has not been fully explored and the market service levy revenue actually can still be maximized. This can be seen from the projection that the market service levy revenue in the next five years will increase.

Table 14. Result of Projection of Market Service Levy Revenue in Semarang Regency in 2016 – 2020 (Rupiah)

Year	Projection
2016	5,527,212,254
2017	5,799,092,116
2018	6,070,971,976
2019	6,342,851,838
2020	6,614,731,700

Source : Secondary Data 2016, processed with *Eviews*

CONCLUSION

Based on the results and discussions conducted, it can be concluded that the contribution of market service levy to the local levy and PAD in Semarang Regency in 2011 - 2015 in the category of insufficient and very insufficient, the growth of market service levy in Semarang Regency in 2011 - 2015 fluctuated. The lowest growth is in the period of 2012/2013 while the highest growth is in the period of 2014/2015. The potential market service levy in Semarang Regency has not been fully excavated yet; the target of market service levy has not been

in accordance with the potentiality; and based on ARIMA analysis (2,1,2), the projection of market service levy revenue will rise for five year. It indicates that the revenue of market service levy can still be maximized.

The researcher's suggestion is that determining the target in accordance with the potentiality and improving the quality of market service are expected to increase the contribution of market service levy to PAD in Semarang Regency.

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