

# IN-DEPTH EXPLORATION OF MARKET

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## IN-DEPTH EXPLORATION OF MARKET RETRIBUTION IN JAMBI PROVINCE, INDONESIA

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### Abstract

*This study aims to analyze; (1) the realization of acceptance of market retribution in Jambi City, (2) what is the potential of market levy in Jambi City, (3) how is the efficiency and effectiveness of acceptance on market levy in Jambi City, (4) and factors affect the acceptance of market levy in Jambi City. Further, the method used in this study was quantitative descriptive analysis method. Exponential Smoothing technique, efficiency ratio, effectiveness ratio and multiple regression were used to analyze the data. The results showed that; (1) the development of revenue acceptance of market levy in Jambi City was experienced a positive development. The rate of development annually during the period 2006 to 2015 fluctuated. In average, the growth rate of revenue realization of market levy was 93.87 percent. (2) Potential market levy in Jambi City from 2006 to 2015 have increased with an average growth rate of 101.03 percent. (3) Based on the realization of acceptance of market levy in Jambi, the efficiency of market levy was in very effective category with the percentage of 38.14 percent. In addition, according to the target of market retribution, the calculation showed that the effectiveness of market levy was very effective with the percentage of 102.56 percent. Meanwhile, in accordance with the potential of market levy, the effectiveness level was much lower than the target which is in the less effective category with the percentage of 77.33 percent. (4). Factors affecting the acceptance of market levy were the number of collections, and the amount of potential revenue of market levy in Jambi City.*

**Keywords:** Market Levy, Progress, Potential, Efficiency, Effectiveness

## INTRODUCTION

The policy of regional autonomy is intended to bring the government closer to the community so that the services provided will be better. With the government closer to the public, it is expected that the government is able to provide public services in accordance with the society needs than if it is formulated in a centralistic manner.

Providing autonomy to the regions in planning, exploring, managing and using the area is in accordance with local conditions. Local revenue is seen as one of the indicators or criteria to reduce the dependence of a region on the center, as well as to know the real ability of the region in taking care of the household itself. In principle, the greater local revenue on the regional budget shows the smaller level of regional dependence on the center.

To achieve these objectives, the required funding (financial) is relatively large enough, so that districts and cities are expected to explore the potential to increase local revenue. The main source of regional finance is local revenue. Indigenous revenues are revenues derived from regional tax revenues, regional levies, and separated wealth management results and other legitimate local revenues.

The acceptance of local revenue of Jambi City consists of local taxes, user charges, and separated wealth management results and other legitimate local revenues. The acceptance from 2006 to 2015 continues to increase quite well. This can be seen from the 2006 revenues of Rp 43,323,298,454.14, - and increased in the 2015 to Rp. 263.925.520.119,42, -. In 2006, the local revenue of Jambi City originating from the contribution of local retribution revenue was Rp 16,608,658,772,54, - and in 2015 the contribution of regional retribution to local revenue was Rp 58.812.352.554.45.

Local levy as one of sources of local revenue is an important element in increasing the income of indigenous areas after tax. Local levy hereinafter referred to levy is regional levy as payment for services or granting specific permits specifically provided and / or provided by the Regional Government for personal or agency interest.

The collection of market levy should embrace the principle system of benefits. The amount of fee is determined based on the benefits received from the services provided by the government. The basic thing to be the problem is in determining how much benefit received by the merchants who pay the retribution and what the amount of charges that they have to pay.

The market service in Jambi City is currently managed by the Jambi Market Office which is responsible for planning, directing, and managing market activities in order to create a good market service. Market activities take place every day, monthly and yearly, the levies imposed on the users of market services are also tailored to the needs and agreements. Overall, the market contributes well to the region, whereas the market built has not been able to generate

enough funds to cover the costs incurred. This is because the market management system applied yet based on the existing potential. Before determining the target of market retribution revenue, the government should know how much potential market levy is, so that the potential can be optimized to be able to increase local revenue.

Targeting and realization of acceptance on market levies occurred so far only based on an incremental process (increase) of a percentage of revenue compared with previous years, regardless of how much the potential development that exists. The potential of current market retribution is much greater than the acceptance of market retribution.

In 2006, there were 4,516 objects of market levies with a value of Rp. 1,464,068,500, -. Of the amount of retribution revenue obtained for Rp. 1.228.867.000, -. Furthermore, in 2012, there were 3,718 objects of retribution with a value of Rp. 3,087,171,000, - which can be realized only Rp. 1.693.956.102, -. In 2015, the object of market levies amounted to 3,820 with a potential value of Rp 3,199,260,000, -. Actual acceptance of market levies in 2015 amounted to Rp. 1,749,737,842, -. From the explanation above, it can be seen that there is still a lot of potential that has not been achieved so that the acceptance of the market retribution is very low.

The target and revenue realization of market levies Jambi City in 2006 amounted to Rp. 1,301,720,000, - and realized Rp. 1.228.867.000, - and in 2015 the revenue target of Rp. 1.850.000.000 and realized Rp. 1.749.737.842,00, -. From the data above, it can be concluded that the target and realization of the acceptance on market levies is very fluctuate. If the realization of the acceptance on market levies is getting bigger than closer the target set, then it shows greater effectiveness. If effectiveness is achieved, it is expected to contribute in the increasing the local income.

The description above illustrates that market retribution is one of the original sources of local revenue contributing considerably from the regional retribution component as the reason of the writer wanted to study about; (1) how the revenue development of market levy in Jambi period 2006-2015 is, (2) how the potential of market levies in Jambi City period 2006-2015 is, (3) how the efficiency and effectiveness level of market levies in Jambi City period 2006-2015 is, (4) What factors influence the acceptance of market levies in Jambi City with the purposes are; (1) to describe the acceptance of retribution in Jambi City period 2006- 2015, (2) to estimate market levy potency in Jambi City period 2006-2015, (3) to analyze efficiency and effectiveness of market levies in Jambi City period 2006 – 2015, and (4) to analyze what factors affect the acceptance of market levies in Jambi City.

## Levy Area

According to the Law number 34 in 2000 regarding Amendment with Law number 18 in 1997 on Regional Tax and Levy. Levy is a local levy as payment for; (a) services in form of business and services provided by the region, either in form of public services or business services, (b) the grant of a specific permit in form of giving permission to an individual person with the purpose of fostering, arranging, controlling and supervising the activities, utilization, space, use of natural resources, goods and infrastructure, certain facilities and infrastructure or facilities to protect the public interest and preserve the environment. Both are services and licenses specially are provided and / or provided by the local government for the benefit of an individual or entity.

## Market Levies

Elucidation of Government Regulation No. 66/2001 on regional retribution as the implementation of Law No. 34/2000 on regional tax and levies, which is meant by market levies is the local fee for the provision of traditional / simple market facilities in form of yard / yards, and local government-run kiosks and exclusively reserved for merchants, not excluding those managed by company. Market levies are measured by market class, type of place, kiosk area, stall area, place of ground / court and time. According to Indonesian dictionary, market is a meeting place of buyers and sellers where there are transactions between and people can buy and sell. Market levies are considered to contribute considerably, and in the market there are daily transactions and for those who conduct transactions or buying and selling are charged for using the market as a place of transaction.

## Potential of Market Levies

Harun (2004) states that the potential is power, strength, or ability to generate acceptable local revenue or capability in a hundred percent state. The potential of regional revenue can be measured through two approaches; (1) based on the reception function, and (2) based on socio-economic indicators. Potential is very determining in carrying out retribution levies, so that the potential needs to be studied to get the actual potential data in order to avoid leakage.

## Efficiency

In the words of Mahmudi (2007), efficiency is the ratio of output and input or by other terms output per unit of input. If an organization is able to produce a certain output with the lowest input, or with a given input is able to produce the output as well (spending well). With regard to taxes, efficiency measurements are made by measuring the part of tax proceeds that will be used to cover tax collection fees. The cost in question is the amount of registration fee, data

collection and <sup>12</sup> determination of the amount of tax payable, as well as <sup>12</sup> the cost of billing while the realization in question is the achievement of targets that have been achieved. Greater efficiency is got if the cost of obtaining revenue is kept as low as possible against the tax return.

### Effectiveness

Effectiveness is the outcome <sup>9</sup> of government activities in managing regional finances should be such as to enable programs to be planned and implemented to achieve government goals with the lowest possible cost and in the shortest possible time <sup>4</sup> (Devas, et al, 1989). Effectiveness is the ratio between the realization of acceptance on <sup>4</sup> market levies with the potential of market levies. In the calculation of effectiveness, if the results show an increasing percentage, it can be said that the management of market retribution is more effective, and very effective when it can reach one hundred percent. Similarly, smaller percentage of the results indicates the management <sup>1</sup> of market levies increasingly ineffective.

### Factors affecting the acceptance of user charges

In accordance with Mardiasmo (2002), the factors affecting the acceptance of user charges are as follows; (1) *population growth*, the population factor is a dilemma factor in the sense that greater the population means greater potential taxpayers and retribution, while higher population will also be the burden of the area in the provision of necessary facilities and infrastructure, (2) *GRDP growth*, GRDP growth of a region also affects the local revenue, because greater GRDP of a region means higher level of prosperity of a region.

Meanwhile Suparmoko (1992) states factors affecting the acceptance of user charges are as follows; (1) *Regional Development Expenditures*, the number of existing development in an area implemented by the surrounding community that can increase the acceptance of user fees, (2) *Regional Per Capita Revenue*, higher income level of a region means higher acceptance of local retribution, (3) *Tariff*, the existence of progressive or regressive tariffs applied by the government for public services will affect <sup>31</sup> the level of acceptance of a regional retribution. High and low acceptance of regional retribution are affected by factors as follows (Devas, 1989); (1) *the number of subjects or residents of regional retribution*, local levies are only imposed on those who have used the services or services of local governments, (2) *type and amount of user charges*, the development of the regional economy will affect regional development expenditures which will ultimately increase <sup>17</sup> the ability of local governments to provide services and goods to their citizens. More types of levies that are levied will be higher income from retributions withdrawn from their citizens, (3) *tariff*, the amount of tariff charged depends on the per capita income of the region at the same time will affect the acceptance of

user charges, (4) <sup>10</sup> *effectiveness and efficiency of charge*. In the implementation of local retribution collection, the quality, quantity and capacity of the implementing officers determine the magnitude of local retribution.

## RESEARCH METHOD

### <sup>19</sup> The data

The type of data used in this study was secondary data in form of time series data. Secondary data referred to in this study is data obtained from <sup>3</sup> other parties, not directly obtained by researcher from the object being studied. Here, data collection method used is library study method by collecting document materials and data required.

### Data analysis tool

<sup>30</sup> The analytical tool used is quantitative descriptive <sup>26</sup> analysis to describe the acceptance of market retribution, the potential of market retribution, efficiency and effectiveness of market retribution acceptance, and <sup>1</sup> factors affecting the acceptance of market retribution in Jambi City.

Existing problem analysis <sup>18</sup> in this study used descriptive and quantitative analysis. According to Amir et al (2009), descriptive study includes data collection to test the hypothesis or to answer questions or problems about the final condition of the subject to be studied.

### <sup>8</sup> Responding the First Issue by Using Descriptive Method

The purpose of this descriptive study is to describe, description or painting systematically, factually and accurately about the facts, properties and relationships between the phenomena investigated.

### Responding the Second Issue

The potential here is the basis for local governments to set local revenue retribution targets. In order to determine the revenue budget plan (target), it is necessary to estimate the revenue (Mahmudi, 2009). To respond the second problem by using revenue forecasting techniques with the quantitative technique of Exponential Smoothing can be expressed in the mathematical equations as follows:

$$P_{t+1} = \alpha R_t + (1 - \alpha) P_t$$

Where:

$P_{t+1}$  = Forecast next year's revenue

$R_t$  = Realization of current year earnings

$P_t$  = Average of previous period earnings

A = Smoothing constant

Application of Exponential Smoothing Technique can use Microsoft Excel (Mahmudi, 2009) with the following stages:

1. Enter the revenue data in columns at excel
2. Select "Tool" menu, then select "data analysis"
3. After select "data analysis", then select "Exponential Smoothing"
4. After select "Exponential Smoothing" and click "ok", then select cell that will be "input range" with cell record used as the input range more than the original data, because the last line will be predicted to be displayed.
5. Enter the value of "damping factor" magnitude between 0 and 1
6. Select the column next to revenue data as "Output Range"
7. Click "ok" to display the calculation of "Exponential Smoothing"

This technique is called single / simple exponential smoothing method and is only used for data without trend component or seasonality, and it is used only for forecasting one unit forward  $t + 1$  (Rosadi, 2011). The forecasting accuracy rate has an inverse relationship with the forecast period, longer period forecasted means greater forecast deviation (Mahmudi, 2009).

### ***Responding the Third Issue***

To respond the third issue of this study, formula of efficiency ratio and effectiveness of retribution area was as a tool to analyze the data. Calculation of efficiency can be carried out by Cost of Collection Efficiency Ratio (CCER) method, that is by comparing between the cost incurred with the realization of its acceptance. Efficiency when formulated in the formula is as follows (Sidik, 1996). :

$$\text{Efi} = \frac{\text{Cost incurred}}{\text{Actual Market Levy Receipts}} \times 100\%$$

### ***Analysis of Effectiveness***

Effectiveness is a measure of success or failure to achieve an organization's goals. When an organization reaches its goal then the organization has been running effectively. Analysis of effectiveness of local government financial management can be formulated by the ratio between the realization of acceptance with the target / potential set multiplied by one hundred in form of percentage. In the calculation of effectiveness, the method used is Charge Performance Index (CPI). The formula is as follows (Sidik, 1996):

$$\text{Efe} = \frac{\text{Actual market revenue ret}}{\text{Potential market levies}} \times 100\%$$

### Responding the Fourth Issue

The analytical tool used to answer the fourth problem in this study is multiple regression analysis which is used to know the magnitude of the effect of the change of another existing variable. Model equation of factors affecting the acceptance of market levy with the formula is as follows:

$$RP = \beta_0 + \beta_1 JORP + \beta_2 JJP + \beta_3 JPR + e$$

Where :

RP = Market Levy in Jambi City

B0 = Constant

ORP = Number of objects of market levy

JJP = Number of market levy collectors

JPR = Number of potential market retribution

E = Error terms

B1  $\beta_2$   $\beta_3$  = Regression Coefficient

## RESULTS AND DISCUSSION

### The Development of Market Retribution Revenue in Jambi City

During the last ten years from 2006 to 2015, the realization of market retribution revenue in Jambi City averaged 93.87% per year. The low increase in the realization of market retribution revenue is due to the determination criteria based on the previous year's target. Not well understood on how the amount of potential existed also contributes to the low acceptance of retribution and lack sense of responsibility of collector in carrying out its duties.

Table. 1 The Development of Market Retribution Revenue in Jambi City

| Year | Realization of Market Retribution Revenue | Development (%) |
|------|-------------------------------------------|-----------------|
| 2006 | 1,228,867,000                             | -               |
| 2007 | 1,314,779,800                             | 107             |
| 2008 | 1,386,486,750                             | 105,4           |
| 2009 | 1,429,635,000                             | 103,1           |
| 2010 | 1,455,762,934                             | 101,8           |
| 2011 | 1,415,479,035                             | 97,2            |
| 2012 | 1,693,956,102                             | 120             |
| 2013 | 1,882,353,240                             | 111,1           |
| 2014 | 1,734,636,606                             | 92,1            |

|                |                       |              |            |
|----------------|-----------------------|--------------|------------|
| 2015           | 1,749,737,842         | 101          | Table 1... |
| <b>Total</b>   | <b>15.291.694.309</b> | <b>938,7</b> |            |
| <b>Average</b> | <b>1.529.169.431</b>  | <b>93,87</b> |            |

Source: Jambi Market Office, 2016 (Data In though).

Note that five years before 2011, the number of collectors ranged between 17 - 20 people, while in 2011 to 2013 the number of pickpockets as 23 people and then increased to 41 people in 2014 to 2015.

### The Potential of Market Levies in Jambi City

To analyze the potential of market levies, one of several approaches such as using a macro base where the calculation of income is carried out by estimation techniques.

Based on the calculation of Exponential Smoothing by using Microsoft Excel obtained the results of market revenue acceptance in 2016 amounted to Rp. 1.749.489.011, -. The target set is almost close to the 2016 revenue forecast, but the target and realization of revenue in 2016 remains the same as in 2015.

Table 2. Potential of market income levies in 2016

| Year | Target<br>( Rp ) | Acceptance<br>( Rp ) | Prediction of<br>acceptance<br>( Rp ) |
|------|------------------|----------------------|---------------------------------------|
| 2006 | 1.301.720.000    | 1.228.867.000        | #N/A                                  |
| 2007 | 1.416.886.300    | 1.314.779.800        | 1.228.867.000                         |
| 2008 | 1.450.796.550    | 1.386.486.750        | 1.306.188.520                         |
| 2009 | 1.501.302.200    | 1.429.635.000        | 1.378.456.927                         |
| 2010 | 1.512.584.800    | 1.455.762.934        | 1.424.517.193                         |
| 2011 | 1.561.579.300    | 1.415.479.035        | 1.452.638.360                         |
| 2012 | 1.311.998.400    | 1.693.956.102        | 1.419.194.967                         |
| 2013 | 1.463.090.000    | 1.882.353.240        | 1.666.479.989                         |
| 2014 | 1.600.000.000    | 1.734.636.606        | 1.860.765.915                         |
| 2015 | 1.850.000.000    | 1.749.737.842        | 1.747.249.537                         |
| 2016 | 1.850.000.000    | 1.749.737.842        | 1.749.489.011                         |

Source: Jambi Market Office, 2016 (Data In though).

Fixed target and realization of revenue determined by Jambi Market Office indicates that there is a weakness in the process of levying market. Some of the weaknesses include the lack of responsibility of collectors to carry out their duties, the lack of awareness of mandatory

retribution to carry out their responsibilities in paying retribution, high tariff of retribution also affects the awareness of mandatory retribution in paying, lack of market facilities caused people are lazy to rent kiosks and stalls available and the occurrence of unintended cheating practices.

### Calculation of efficiency

The efficiency of levy collection is the ratio between the amount of output and the number of inputs. Measuring efficiency level is very important because it describes the savings in the cost to obtain optimal results. Efficiency means achieving maximum output with a given input or the lowest input used to achieve a particular output.

Table 3. Efficiency of Market Levy

| Year           | Expenditure | Realization   | T E          | Note       |
|----------------|-------------|---------------|--------------|------------|
| 2006           | 524.849.000 | 1.228.867.000 | 42,71        | S E        |
| 2007           | 263.500.000 | 1.314.779.800 | 20,04        | S E        |
| 2008           | 309.300.000 | 1.386.486.750 | 22,31        | S E        |
| 2009           | 520.600.000 | 1.429.635.000 | 36,41        | S E        |
| 2010           | 847.500.000 | 1.455.762.934 | 58,22        | S E        |
| 2011           | 632.500.000 | 1.415.479.035 | 44,68        | S E        |
| 2012           | 637.500.000 | 1.693.956.102 | 37,63        | S E        |
| 2013           | 610.500.000 | 1.882.353.240 | 32,43        | S E        |
| 2014           | 706.000.000 | 1.734.636.606 | 40,70        | S E        |
| 2015           | 809.600.000 | 1.749.737.842 | 46,27        | S E        |
| <b>Average</b> |             |               | <b>38,14</b> | <b>S E</b> |

Source: Jambi Market Office, 2016 (Data In though).

Table 3 showed that the efficient collection of market levies was very efficient every year. The average efficiency of market levy collection rate of 38.14% showed very efficient collection.

In 2007, the level of efficiency was far below the average of 20.04% where this situation was very good because with a few expenditure can reach the realization of considerable revenue. In 2010, the level of efficiency was above the average of 58.22% whereas still in category of very efficient, this condition is caused by the large cost of expenses for rehabilitation cost of market facilities. With a percentage above average in 2015, the efficiency level was still at a very efficient level of 46.27%. This was due to the high cost of expenditure used for the rehabilitation of market facilities and other administrative costs.

### Calculation of Effectiveness

The effectiveness of the acceptance of market levies showed the ability of Jambi Market Office to accommodate the realization of acceptance of market levies in accordance with the calculated potential. Higher effectiveness rate will be better because it showed more effective collection of local revenue, and vice versa. Measurement of effectiveness level is also carried out to measure the effectiveness level of realization of market levy in Jambi City.

To measure the effectiveness level, it can be carried out in two ways; (1) dividing the realization of acceptance of market levies with target of market levy, (2) dividing the realization of acceptance of market levies with the potential of market levies. The calculation by using the first way is to divide between the realization of acceptance of market levies with the target of levies resulted the effectiveness of acceptance of market retribution is at effective and very effective level. For more details, calculation of effectiveness of market levies in Jambi City by using the first calculation method can be seen in table 4 below:

Table 4. Effectiveness (target) of Market Levies

| Year           | Realization           | Target                | T E            | Note      |
|----------------|-----------------------|-----------------------|----------------|-----------|
| 2006           | 1,228,867,000         | 1,301,720,000         | 94,40          | E         |
| 2007           | 1,314,779,800         | 1,416,886,300         | 92,80          | E         |
| 2008           | 1,386,486,750         | 1,450,796,550         | 95,56          | E         |
| 2009           | 1,429,635,000         | 1,501,302,200         | 95,22          | E         |
| 2010           | 1,455,762,934         | 1,512,584,800         | 96,24          | E         |
| 2011           | 1,415,479,035         | 1,561,579,300         | 90,64          | E         |
| 2012           | 1,693,956,102         | 1,311,998,400         | 129,11         | SE        |
| 2013           | 1,882,353,240         | 1,463,090,000         | 128,66         | SE        |
| 2014           | 1,734,636,606         | 1,600,000,000         | 108,41         | SE        |
| 2015           | 1,749,737,842         | 1,850,000,000         | 94,58          | E         |
| <b>Total</b>   | <b>15,291,694,309</b> | <b>14,969,957,550</b> | <b>1025,62</b> | <b>SE</b> |
| <b>Average</b> | <b>1,529,169,431</b>  | <b>1,496,995,755</b>  | <b>102,56</b>  | <b>SE</b> |

Source: Jambi Market Office 2016 (Data In though).

Table 4 showed that in 2006 to 2011 the effectiveness of revenue retribution was at an effective level with an average of 94%. The level of effectiveness of the realization of acceptance of the highest market levy occurred in 2012 amounted to 129.11% with very effective criteria. On average, the calculation of the data can be concluded that the realization obtained based on predetermined targets can be achieved well. This condition is due to good cooperation in Jambi Market Office so that the target set can be achieved every year. The lowest level of

effectiveness occurred in 2011 with a percentage of 90.64% entered in the category of effective, realization of acceptance achieved far below the target set.

The next calculation<sup>4</sup> by using the second method of measurement is to divide the realization of acceptance<sup>3</sup> of market levies with the potential of market levies. Where the use of this method should be used in determining the effectiveness level of acceptance of market retribution, because based on the potential existed and indeed is a source of revenue that will affect the realization of acceptance of market levies. For more detail, calculation of the effectiveness based on existing potential<sup>3</sup> can be seen in table 5 below:

**Table.5:** Effectiveness (Potential) of Market Levies

| Year           | Realization           | Potential             | T E           | Note      |
|----------------|-----------------------|-----------------------|---------------|-----------|
| 2006           | 1,228,867,000         | 1,464,068,500         | 83,93         | CE        |
| 2007           | 1,314,779,800         | 1,483,841,500         | 88,61         | CE        |
| 2008           | 1,386,486,750         | 1,503,025,500         | 92,24         | E         |
| 2009           | 1,429,635,000         | 1,510,682,250         | 94,63         | E         |
| 2010           | 1,455,762,934         | 1,521,407,250         | 95,68         | E         |
| 2011           | 1,415,479,035         | 1,523,232,250         | 92,93         | E         |
| 2012           | 1,693,956,102         | 3,087,171,000         | 54,87         | TE        |
| 2013           | 1,882,353,240         | 3,087,171,000         | 60,97         | KE        |
| 2014           | 1,734,636,606         | 3,165,336,000         | 54,80         | TE        |
| 2015           | 1,749,737,842         | 3,199,260,000         | 54,69         | TE        |
| <b>Total</b>   | <b>15,291,694,309</b> | <b>21,545,195,250</b> | <b>773,35</b> | <b>KE</b> |
| <b>Average</b> | <b>1,529,169,431</b>  | <b>2,154,519,525</b>  | <b>77,33</b>  | <b>KE</b> |

Source: Jambi Market Office, 2016 (Data In though)

<sup>3</sup> Based on table 5, it can be seen that in 2006 to 2007, the effectiveness of acceptance of market retribution was quite effective because the realization obtained almost closer to the existing potential. In 2008 to 2011, the effectiveness of market retribution was above the average of 93.87% which tended to be stable in the effective category. This is because it is not well understood by the number of actual potentials, so the realization of acceptance of the real potential is not achieved.

The realization of market retribution revenue in Jambi City is still categorized as ineffective in 2014 to 2015. This condition is affected by the increasing number of market levy object which can affect the realization of acceptance of market levy happened during this time. High tariff set also caused low realization of market retribution revenue because it caused the reluctance of mandatory retribution to pay its obligations.

### Factors Affecting the Acceptance of Market Levies in Jambi City

The multiple regression equation model of factors affecting the acceptance of market levies needs to be studied more deeply to obtain an overview of the dominant factors in affecting the acceptance of market levies in Jambi City. As described in the model of market retribution equation in the previous chapter, there were three factors affected the acceptance of market levies in Jambi City; the number of market retribution objects, the number of collectors, and the amount of market retribution potential. The results of the equation of factors affected the acceptance of market levies in Jambi City can be seen in table 6 below:

Table 6: The Result of Regression

| Dependent Variable : RETPASAR |             |                       |               |          |
|-------------------------------|-------------|-----------------------|---------------|----------|
| Method : Least Squares        |             |                       |               |          |
| Date : 04/21/17 Time : 11:48  |             |                       |               |          |
| Sample : 2006 2015            |             |                       |               |          |
| Included observations : 10    |             |                       |               |          |
| Variable                      | Coefficient | Std.Error             | t - Statistic | Prob     |
| C                             | -4.85E+09   | 2.19E+09              | -2.212326     | 0.0689   |
| The number of potential       | 1103377     | 411732.4              | 2.679839      | 0.0365   |
| pickpocket objects            | -11270618   | 5004517               | -2.252089     | 0.0653   |
|                               | 0.905622    | 0.245471              | 3.689327      | 0.0102   |
| R-squared                     | 0.943338    | Mean dependent var    |               | 1.53E+09 |
| Adjusted R-squared            | 0.915007    | S.D dependent var     |               | 2.18E+08 |
| S.E. of regression            | 63537427    | Akaike info criterion |               | 39.06133 |
| Sum squared resid             | 2.42E+16    | Schwarz criterion     |               | 39.18236 |
| Log likelihood                | -191.3067   | Hannan- Quinn criter  |               | 38.92856 |
| F- statistic                  | 33.29717    | Durbin -Watson Stat   |               | 2.275668 |
| Prob (F-statistic)            | 0.000389    |                       |               |          |

Source: Jambi Market Office, 2016 (Data In though).

Based on the results of data processed, the similarity of the effect of the number of market levy objects, collector and the potential of market levies on the acceptance of market levies in Jambi City from 2006 to 2015 can be formulated as follows:  $Rp. = - 4,850,000,000 + 1103377 \text{ number of objects} - 11270618 \text{ pickpockets} + 0.905622 \text{ potential market levy}$ . Based on the regression equation, it can be analyzed the effect of each independent variable to dependent variable in the following:

- Constant of - 4,850,000,000 stated that if the value of the number of objects, collectors, the levy potential is constant (0), then the market retribution value will decrease as Rp - 4.850.000.000.

- Regression coefficient value of object number has positive relationship 1103377 for market retribution variable, it meant that if the number of object of market levy increased 1 unit, the revenue of market retribution would increase as Rp 1,103,377. In this case, other factors are considered fixed.
- Regression coefficient value of pickpockets has negative relation -11270618 for market retribution variable, that is, if the number of collectors increased 1 person then the revenue of market retribution would decrease as Rp 11.270.618. In this case, other factors are considered fixed.
- The regression coefficient value of potential market levy has a positive relationship 0.905622 for market retribution variables, it meant that if the amount of market retribution potential increased as Rp 1 then the market levy would increase as Rp 0.905.622.-. In this case, other factors are considered fixed.

## POLICY IMPLICATIONS

Regional autonomy is a condition in which regions are given full authority to manage their own areas and seek their own sources of funds to finance their development. The implementation of regional autonomy is an opportunity for Jambi's government to increase revenue. Excavation of sources of income can be based on the various potentials in the area. The development of regional potentials is also intended to prove the regional independence in the management of regional finances. The readiness of the quality of human resources owned by Jambi City also determines the success of the development of the region itself.

Market levy is one of the original revenue sources of Jambi City giving a considerable contribution. Market levy is very important in improving the economy in Jambi City. Some policy implications formulated as a continuation of the results in this study include the following:

1. The number of market levies objects affects the acceptance of market levies. To increase the revenue of market levies, it is necessary to recalculate the actual amount of object levies, so that the realization of acceptance of market levy can be increased.
2. The number of collectors negatively affects the acceptance of market levies. This is because more number of collectors used, greater cost of expenditure incurred for the process of levying the market. Expenditures are intended for salary payments and penalty incentives affecting the acceptance of market levies. It needs to do empowerment of civil servants in the environment of Market Department in levy collection.
3. The amount of market retribution potential has a positive effect on the acceptance of market levy. The market retribution potential here is the product of the retribution tariff on the number of objects at times with the area of the retribution object. Therefore, it is necessary to dig deeper

into the potential of actual market levies so that the increase of revenue acceptance of market levy can be achieved. In addition, the determination of market retribution tariff also affects the potential of market levy.

4. The need for firmness in setting target retribution market. Where the determination of targets that have been used only based on the percentage of revenue realization of the previous year, so how big the potential is actually not known for certain. Therefore, it is necessary to determine the levy target which is calculated based on the existing potential every year, so that there is no imbalance between the target set and the realization of retribution receipt.

5. The existence of socialization activities on compulsory levies about the importance of awareness in paying market levies.

6. Availability of adequate market facilities and infrastructure to attract the interest of traders to conduct trade transactions in those markets.

7. Incentives of collecting officers as a compensation for what they have done, in hope that these incentives can improve job performance. With such incentives, it is expected to reduce the occurrence of deviation on market retribution.

8. There is internal supervision and control carried out periodically by the field of market management. Supervision and control is carried out to curb mandatory retribution for those who do not want to pay retribution in accordance with applicable provisions. The regulation is also conducted on traders who do not have permission to sell, there is no jealousy among fellow traders. In addition, supervision of the collector should also be carried out because the collector often does not give a ticket or proof of deposit to the mandatory retribution, it is possible for the occurrence of irregularities by not depositing the market levy.

## CONCLUSIONS

1. The realization of acceptance of market levy in Jambi City period 2006 to 2015 experienced a very fluctuating development.

2. Calculation of market retribution potential using Exponential Smoothing technique to all potential data of 2016 in Jambi City can be concluded that the potential of market levy is close to the target.

3. Based on the realization of acceptance of market levy, the calculation of efficiency level of market levy is very efficient.

4. Based on the target of market retribution, the calculation of effectiveness level of acceptance of market levy can be categorized as very effective. Whereas if it is based on the potential results of the calculation level of effectiveness categorized less effective.

5. The number of levy objects, collector and potential revenue of market levies are factors affecting the acceptance of market levies in Jambi City.

## SUGGESTIONS

1. Determination of market acceptance target by Jambi's Government should be based on actual potential calculation result.
2. Increasing the realization of acceptance of market levies to be more effective should be carried out as intensification and extensification efforts by:
  - Improving bureaucratic or market management system.
  - Conducting a review of the provisions and types of local retribution tariffs.
  - Conducting a good job evaluation to enforce the rules properly and correctly, especially the system of levy market collection.
  - Conducting socialization to the obligatory levies regarding obligations and responsibilities of paying levies.
3. The efficiency level of market levy collection needs to be maintained by increasing the acceptance of user charges by maximizing the performance of officers and evaluating the collection system for mandatory retribution easier in paying retribution.
4. The effectiveness of the acceptance of target market retribution based on the target is very effective, whereas it becomes less effective based on the potential of actual retribution. It is therefore necessary to make intensive efforts to increase the acceptance of market levies through their true potential.
5. In this study the factors analyzed to calculate the market retribution only look at the original revenue area, for further research development can be used other variables such as GDP, tariff and the amount of regional retribution.

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