

Efforts to Increase Regional Retribution in Manokwari Regency 2016-2020: Analysis of Achievements and Constraints

Naftali Mansim¹, Elina R Situmorang², Ketysia I Tewernusa³

Papua University

Corresponding Email: naftalimansim@gmail.com

ORCID ID: 0009-0004-6169-9190¹, 0009-0001-7654-0762², 0009-0006-8591-3598³

ARTICLE INFORMATION

Publication information

Research article

HOW TO CITE

Mansim, N., Situmorang, E. R., & Tewernusa, K. I. (2024). Efforts to increase regional retribution in Manokwari Regency 2016-2020: Analysis of achievements and constraints. *International Journal of Accounting & Finance in Asia Pacific*, 7(1), 140-158.

DOI:

<https://doi.org/10.32535/ijafap.v7i1.2881>

Copyright @ 2024 owned by Author(s).
Published by IJAFAP



This is an open-access article.
License: Attribution-Noncommercial-
Share Alike (CC BY-NC-SA)

Received: 20 DECEMBER 2023

Accepted: 20 JANUARY 2024

Published: 20 FEBRUARY 2024

ABSTRACT

This research centers on the government's endeavors to enhance regional levy revenues, acknowledging the persistently minimal contribution of regional levies to the Original Regional Income. Data on Regional Retribution spanning from 2016 to 2020 was sourced from the Regional Asset and Financial Management Agency Report, while the analysis of government initiatives was conducted through extensive interviews with various sources. The study reveals that the government's endeavors to augment levy revenues remain notably deficient. These efforts primarily entail the enactment of regional regulations, yet they lack the provision of standard operating procedures and fail to implement rigorous monitoring of levy achievements. Consequently, the government's strategies for bolstering levy revenues are characterized by a considerable dearth of comprehensive frameworks and rigorous oversight mechanisms, underscoring the necessity for more robust and well-rounded approaches to address this fiscal challenge effectively.

Keywords: Business Services Levy; Licensing Retribution; General Services Levy; Regional Autonomy; Regional Retribution

INTRODUCTION

The focus of regional autonomy is given to regencies and cities as stipulated in Law Number 32 of 2004 concerning regional government. It is one of the policies adopted by Indonesia to reduce central government during the new order era (Prabowo, 2020). The purpose of regional autonomy should have to improving society's welfare in a significant scale (Badrudin & Sithear, 2015). Through the autonomy policy, it is expected to advance the democracy in its region by implementing a system of information disclosure and better public service, align with the initial purpose of the regional autonomy, that regional government should be able to accommodate all the needs and interests of the society (Sabara, 2022). (Ozmen, 2014) stated that it is an action by the central government to formally give the authority toward the institutions and people at lower level in political, administrative, and spatial hierarchies (Pujiati et al., 2020). In regional autonomy, some administrative, fiscal, and political authorities were transferred from the central government to the local level (Nurrochmat et al., 2021). Regional government, in its definition is regional heads as elements of regional government organizers who lead the government affairs under the authority of autonomous regions (Mongkaren, 2024). Based on the General Elucidation of Law Number 32 of 2004, it is stated that regions are given the right to obtain financial resources in the form of, among others: certainty of the availability of funding from the government in accordance with the devolved government affairs; the authority to collect and utilize local taxes and levies and the right to obtain revenue sharing from other legal sources of income and sources of financing. With these arrangements, in this case, the government basically applies the principle of "money follows function". Regions that have sufficient regional original revenue, will easily organize their household affairs with community prosperity will also be created. To support the increase of local original revenue in the context of realizing regional autonomy, efforts are made to increase the amount of local retribution revenue.

Regional retribution is one of the important sources of regional revenue for the implementation of regional development and as a manifestation of the stipulation of regional autonomy. Regional development is an integral part of the national government (Samiun, 2022). Regional autonomy policy has an important role in regional development. Regional autonomy policy was officially implemented in Indonesia since January 1, 2001, by the central government. Regional autonomy gives authority to regencies, cities, or provinces to manage the wealth of their regions, including increasing the revenue potential of regional retribution. In terms of source of revenue, regional taxation is an important source of regional income (APBD) for regional development (Anggraeni et al., 2020). Regional tax and retribution are expected to fulfil all regional expenditure allocation in optimizing the potential of the region (Ningsih, 2017). However, regional original revenue is the backbone of regional financing, so the capability of economic problem is measured by the contribution given by the regional genuine revenue to the APBD (Hadiyatno et al., 2020). The economy of a region is influenced by the APBD because APBD is the annual financial plan and the main instrument for regional government (Kowi, 2023). Regions are also encouraged to be creative in finding sources of regional revenue that can support the financing of regional expenditures (Siahaan, 2010). It also engages people and wider community to participate and involve in the development process (Supriyadi et al., 2021). Manokwari Regency is one of the regencies as well as the capital of West Papua Province and one of the Special Autonomous Regions.

One of the main concerns is the implementation of Law Number 33 of 2004 which states that the sources of Local Government implementation consist of Local Original Revenue (PAD), Balance Funds or Revenue Sharing Funds (DBH), General Allocation Funds (DAU), Special Allocation Funds (DAK), and Other Legitimate Revenues. As seen in the Manokwari Regency Regional Revenue table for 2016-2020 seen in Table 1 below.

Table 1. Manokwari District Government Revenue by Type of Income (thousand rupiah) 2016-2020

Income Type	2016	2017	2018	2019	2020
1	2	3	4	5	5
1. Regional Original Revenue	27.330.13	56.422.37	90.863.0	61.574.3	71.322.830
1.1 Regional Tax	20.	42.152.48	43.521.8	50.607.3	41.005.782
1.2 Regional Retribution	3.604.832	9.887.402	6.371.74	4.796.65	2.722.670
1.3 Results of Regionally Owned Companies and Separated Regional Wealth Management	0	0	1.687.940	0	3.308.719
1.4 Other Legitimate PAD	3.251.245	4.382.492	39.281.5	6.170.38	24.285.658
2. Balancing Fund	704.018.4	742.693.1	741.699.	836.334.	834.497.630
2.1 Tax Profit Sharing				17.478.4	19.642.942
2.2 Non-Tax Profit Sharing	69.140.03	91.658.97	75.184.9	527.015.	185.389.313
2.3 General Allocation Fund	526.449.1	522.441.5	527.015.	550.138.	499.695.314
2.4 Special Allocation Fund	108.429.2	128.592.6	139.499.	181.770.	129.770.060
3. Other Legitimate Revenue	297.869.9	352.772.8	358.598.	407.847.	217.984.114
3.1 Grant Income	1.262.850	0	0	5.000.00	35.185.576
3.2 Emergency Income	0	0	0	0	0
3.3 Tax Revenue Sharing Funds from Provinces and other Regional Governments	23.311.575	23.929.587	22.987.192	38.007.699	15.430.812
3.4 Adjustment and Autonomy Fund	160.044.0	149.187.3	171.334.	178.986.	166.284.517
3.5 Financial Assistance from the Province or other Regional Government	0	127.216.805	3.000.000	0	0
3.6 Others	113.251.3	52.389.08	38.456.9	185.853.	1.083.209
Total	1.029.218.	1.212.554	1.191.16	1.305.75	1.123.804.576

The table above illustrates that Regional Retribution is decreasing from year to year with a decrease of more than 30 percent each year, its contribution to Regional Original Revenue also looks very small and decreases continuously from 2016 to 2021. In 2016, the contribution of Retribution to Local Revenue was 13.2 percent, decreasing every year to 7 percent in 2018 and to 3.8 percent in 2021. This raises the question of the extent of the Regional Government's efforts to increase Regional Retribution. This study aims to analyze the efforts made by the Local Government to increase Local Retribution.

LITERATURE REVIEW

Regional Retribution

According to Siahaan (2010), local retribution is a local levy as payment for services or the granting of certain permits specifically provided and or granted by the local government for the benefit of individuals or entities. According to Law No. 28 of 2009 concerning Regional Taxes and Levies, Retribution is a local levy as payment for services or the granting of certain permits specifically provided and/or granted by the local government for the benefit of individuals or entities. People pay retribution mainly to people who use public facilities provided by the central government or local government.

The central government again issued regulations on local taxes and levies, through Law No. 28 of 2009, with this law revoked Law No. 18 of 1997 as amended by Law No. 34 of 2000. The characteristics of local levies are as follows: (1) Retribution is collected by the local government; (2) In the collection there is economic coercion; (3) There is a contraprestacion that can be directly designated; and (4) Retribution is imposed on every person/entity. Retribution is imposed on every person/body who uses/experiences services prepared by the State.

The types of local retribution are divided into 3 types, as stated in Law No. 28 Year 2009, namely General Service Retribution, Business Service Retribution, and Specific Licensing Retribution. The following is an explanation of the three types of local retribution.

General Services Retribution

Retribution imposed on public services is classified as Public Service Retribution. General service levies are those taken on services provided or provided by the Regional Government that have the purpose of public interest and benefit and can be enjoyed by individuals or entities (Mardiasmo, 2018). This general service levy is divided into 15 parts, explained in Table 2 below.

Table 2. Types of General Service Levies

No.	Type of General Services Retribution	Levy Type
1.	Health Service Retribution	Health services at public health center, treatment centre, regional hospitals, and other similar health centre owned or managed by the LGUs.
2.	Retribution in line of printing costs for ID cards and civil registration certificates	Services for identity cards, residence cards, temporary resident cards, work identity cards, temporary resident cards, seasonal resident identity cards, family cards, and deeds.
3.	Retribution for Garbage/Cleaning Service	Waste collection, transportation, and disposal services and provision of disposal sites. Excludes cleaning of public streets, parks, places of worship, and social areas.
4.	Parking Service Retribution	Parking services at the edge of public roads are provided by the region
5.	Retribution for funeral and burial of dead bodies	Services, excavation, backfilling, burning, and rental of premises owned or managed by the Region.
6.	Vehicle Testing Retribution	Motor vehicle testing services in accordance with regional laws
7.	Market Service Retribution	Use of traditional market facilities in the form of equipment and booths managed by the region and specifically for traders, except for market facility services managed by BUMN, BUMD, and private parties.
8.	Retribution for Map Printing Cost Reimbursement	For the utilization of maps made by the local government
9.	Retribution for Fire Extinguisher Inspection	For inspection and/or testing services for fire extinguishers and life-saving equipment

10.	Retribution for Tera/Tera Ulang Service	For the service of testing tools, measures, weights, and equipment and testing goods in wrapped goods required under the law.
11.	Liquid Waste Management Retribution	Household, municipal, and industrial wastewater treatment services are owned and managed by the local government.
12.	Retribution for Sanitization and/or Desludging of Toilets	Latrine desludging services provided by the local government and excluding those provided by BUMD and private companies.
13.	Traffic Control Retribution	For the use of certain road sections, corridors, and areas at certain times and density levels.
14.	Education Service Retribution	For the provision of technical education and training by LGUs
15.	Telecommunication Tower Control Retribution	On the utilization of space for telecommunication towers.

Business Services Retribution

Retribution on Business Services is a levy on services provided by the Regional Government by adhering to commercial principles, both services by using/utilizing regional assets that have not been optimally utilized and/or services by the regional government as long as they cannot be adequately provided by private parties. Business Services Retribution is divided into 11 parts, explained in Table 3 below.

Table 3. Types of Business Services Retribution

No.	Type of Business Services Retribution	Type of Collection
1.	Retribution on Grosis Market and/or Shops	For the provision of wholesale market facilities of various types of goods and contracted market/shop facilities, provided by the region, excluding those provided by BUMD and the private sector.
2.	Retribution for Use of Regional Wealth	For the use of regional assets in the form of land and buildings, rooms for parties, vehicles/heavy equipment/large equipment owned by the region. Excluding the use of land that does not change the function of the land. For
3.	Terminal Retribution	Services for the provision of passenger vehicles and public buses, places of business activities, and other facilities in the terminal environment owned/managed by the region. With the exception of those owned by the Government,
4.	Auction Place Retribution	The use of auction places specifically provided by the Regional Government to conduct auctions of fish, livestock, crops, and forest products.
5.	Retribution for lodging/guesthouse/villas	For lodging/budget/villa services managed by the region, with the exception of BUMN, BUMD, and the private sector.
6.	Special Parking Lot Retribution	The use of parking lots that are specifically provided, and owned by the region, with the exception of BUMN, BUMD, and the private sector.

7.	Slaughterhouse Retribution	Provision of slaughtering facilities owned/operated by the region, including pre-slaughter animal health inspection services.
8.	Retribution to Sales of Regional Business Products	On the sale of local government business products, except for the sale of local businesses by the government, BUMN, BUMD, and the private sector.
9.	Water Crossing Retribution	For the service of crossing people/goods using vehicles on water owned by the region.
10.	Recreation and Levy	For the use of recreation, tourism, and sports venues owned by the region.
11.	Port Service Retribution	For port services provided, owned by the local government.

Retribution for Certain Licenses

Certain licensing fees are levies on certain licensing services by the local government to individuals or entities that are intended for the regulation and supervision of space utilization activities, the use of natural resources, goods, facilities, or certain facilities in order to protect public interests and preserve the environment. Specific license fees are divided into six types, as explained in Table 4 below.

Table 4. Types of Specific License Fees

No.	Type of Specific License Retribution	Levy Type
1.	Retribution for the license to sell alcoholic beverages	For licensing services to sell beverages in a certain place.
2.	Building Permit Retribution (IMB)	For the service of granting a license to construct a building.
3.	Route Permit Retribution	For the service of granting a business license for the provision of public passenger transportation services on one or several specific routes.
4.	Nuisance Permit Retribution	For the service of licensing a place of business/activity in certain locations that can cause danger, loss/activities that have been determined by the region.
5.	Retribution for Foreign Employment Permit Extension (IMTA)	On the granting of IMTA extensions to employers of foreign workers.
6.	Retribution for Fishery Business License	For granting a license to conduct fishing and fish farming business activities.

The rate of retribution for certain licenses is based on the objective of covering part or all of the costs of administering the license in question. The costs include permit documents, field supervision, law enforcement, administration, and the cost of negative impacts from the granting of the permit.

Local Government Efforts to Increase Local Contribution Revenue

Local revenue derived from local retribution is very small and has a tendency to decline even though the sources of retribution are growing from year to year. Considering that local governments are given the authority to design and implement the regional planning and expenditure budget (Hanum, 2021). Retribution collection is influenced by the following factors: (1) Software, which consists of (a) local regulations and draft local regulations derived from the local strategic plan; (a) operational standards for retribution collection; and (c) sanctions and rewards for retribution observers from monitoring; and (2) Hardware, namely (a) availability of tickets; (b) availability of officers and their equipment; and (c) performance of officers.

Efforts to increase local retribution can be analyzed from these factors. Software is related to the performance of the head of the region in providing regulations, Standard Operating Procedures, and sanctions and rewards for local retribution collectors. Software is important to ensure the implementation of local retribution collection, as a guideline in carrying out the collection. Besides this, hardware can also be measured as constraints in retribution collection, such as the availability of officers and their performance as well as the availability of tickets as evidence in retribution collection.

RESEARCH METHOD

The research method in this research is descriptive, where the research is carried out using the realization report of revenue and regional budget in Manokwari Regency from 2016 to 2020, and analyzed the factors that become obstacles in increasing the collection of Regional Retribution from 2016 to 2020.

The data used in this study are secondary data. This secondary data is obtained from the Central Data Source (BPS), Regional Revenue Management Agency (BAPPENDA). The data taken is Retribution, the availability of software and hardware in the collection of Regional Retribution in Manokwari Regency.

This research uses descriptive statistical analysis technique, describing the achievement of Local Retribution amount from 2016 to 2020, availability and implementation of software and hardware in collecting Local Retribution.

RESULTS

Retribution is one of the sources of local revenue, the amount and procedure for collecting retribution is regulated in a Regional Regulation issued by the local government. The retribution quotation issued is accompanied by a mark and

Achievement of Regional Retribution in Manokwari Regency 2016-2020

The achievements of local retribution that will be discussed are the amount and growth of each type of retribution in the 2016-2021 period. As explained above, the revenue from local levies in Manokwari Regency is in the form of general service levies, business service levies, and specific license levies. From the three sources of retribution, the revenue of Regional Retribution is presented in the following table.

Table 5. Regional Retribution Revenue of Manokwari Regency in 2016-2020

Local Retribution Type	Year				
	2016	2017	2018	2019	2020
General Services	Rp1,222,4 60,159	Rp3,280,647,3 37	Rp2,500,6 94,744	Rp327,486,5 00	Rp186,840 ,678

Retribution					
Business Services Retribution	Rp972,851,684	Rp535,736,492	Rp416,219,000	Rp131,743,250	Rp100,000,256
Retribution for Certain Licenses	Rp1,409,520,363	Rp6,071,071,881	Rp3,454,828,240	Rp195,743,250	Rp143,420,797
Total	Rp3,604,832,206	Rp9,887,455,710	Rp6,371,741,984	Rp654,973,000	Rp430,261,731

The table above shows the inconsistency of retribution revenue from year to year and even a significant decline. When viewed from the source of retribution, Specific License Retribution provides the largest contribution in Local Retribution Revenue, the lowest contribution is Business Service Retribution. When compared to the development of business, the contribution of Business Services Retribution should have increased, but on the contrary, it has decreased every year, thus there should have been an increase in Specific Licenses Retribution in line with the increase in the number of permits issued. The growth of retribution each year from 2016-2020 is shown in Table 6 below.

Table 6. Growth Rate of Regional Retribution in Manokwari Regency 2016-2020

Year	Growth (%)
2017	174.28
2018	-35.56
2019	-89.72
2020	-34.31

Source: *Data Processed, 2021*

After experiencing growth in retribution in 2017 of 174 percent, it was followed by a significant decline until 2020. The rapid development of Manokwari Regency should be followed by a better business climate, which will lead to the growth of business licenses and permits for certain activities that will increase the growth of local retribution. The growth that occurred in 2017, which subsequently experienced a decline, can be ascertained as an omission in the collection of retribution, or a leak in the collection carried out.

Contribution of Retribution to Local Revenue of Manokwari Regency 2016-2020

In line with the annual decrease of local retribution above, the contribution of retribution to local revenue has also decreased significantly, as can be seen in Table 7 below.

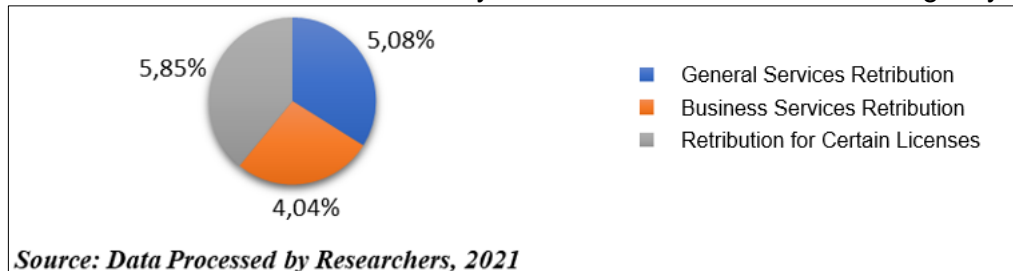
Table 7. Contribution of Local Retribution to Manokwari Regency Original Revenue 2016-2020

Budget Year	Contribution (%)	Criteria
2016	14,97	Low
2017	18,99	Low
2018	12,77	Low
2019	1,28	Low
2020	1,07	Low

Source: *Data Processed, 2021*

The highest contribution of local retribution to local revenue occurred in 2017 at 18.99 percent, and then the contribution decreased to the lowest in 2020. If we look at the contribution by type of retribution for each year 2016-2020, it is as illustrated below.

Figure 1. Contribution of Each Local Levy to Local Revenue Manokwari Regency 2016



It can be seen in the figure above that the largest contribution of retribution in 2016 was from Retribution for Specific Permits with a small difference and each contribution is very small to the Local Revenue. If it can be seen that almost every road in the urban area is a paid parking lot, but it can be seen that the retribution for public services comes from parking services, then the retribution for public services should have contributed more. Likewise, with the business service levy, where there is a significant growth of micro, small and medium enterprises, the growth and contribution of business service levy should be significant to the Local Revenue, but on the contrary, it can be seen that both the growth and contribution of business service levy, public service and certain licenses are still very small with declining growth as shown in Figure 2 to Figure 5 below.

Figure 2. Contribution of Each Local Levy to Local Revenue Manokwari Regency 2017

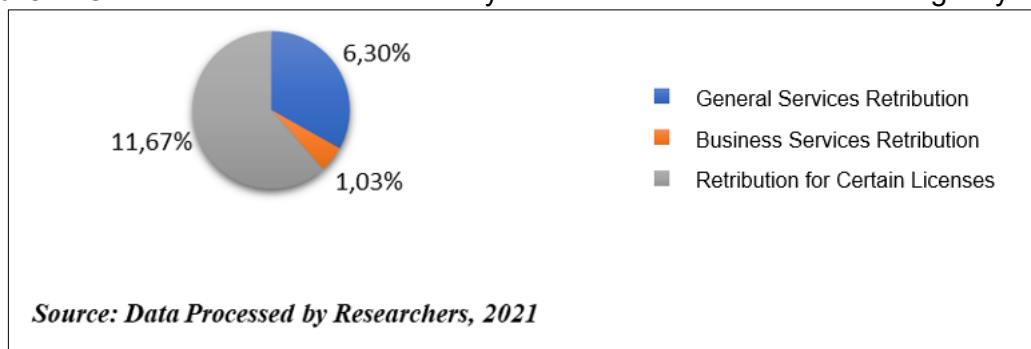


Figure 3. Contribution of Each Local Levy to Local Revenue Manokwari Regency in 2018

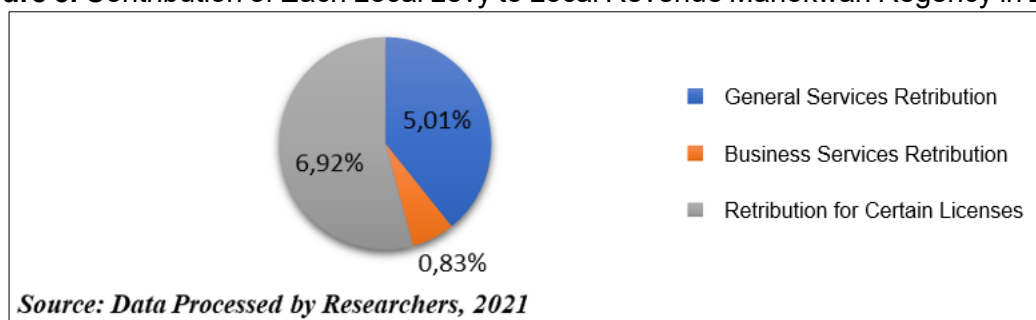


Figure 4. Contribution of Each Local Levy to Local Revenue Manokwari Regency 2019

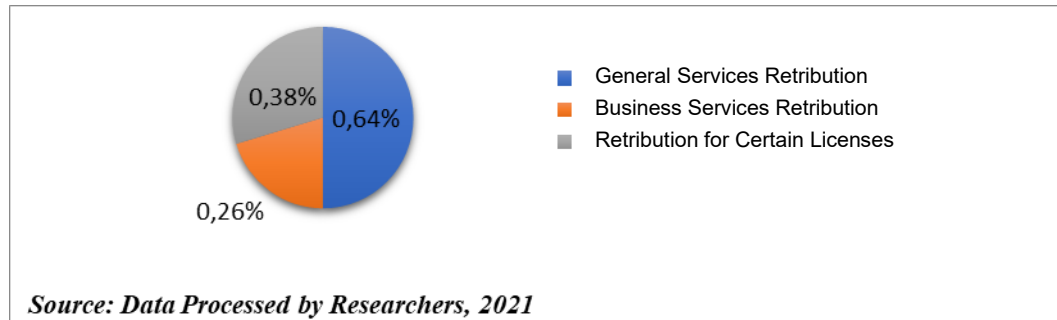
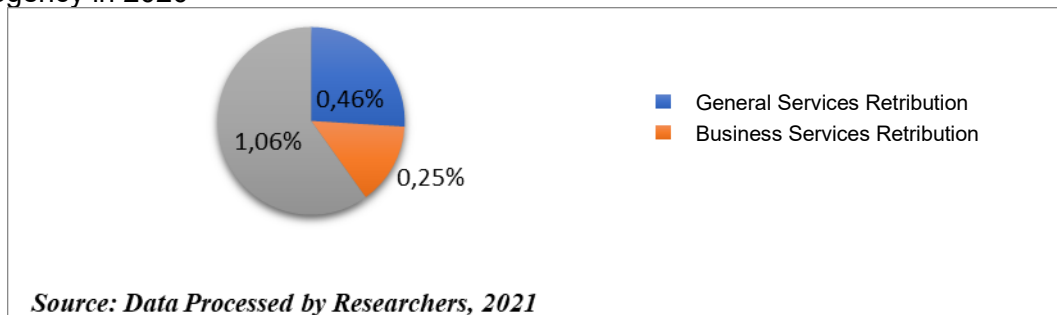


Figure 5. Contribution of Each Local Retribution to Local Original Revenue Manokwari Regency in 2020



The low contribution and declining growth of local retribution shows that the local government has not maximized its efforts to explore and utilize local retribution as a source of local revenue.

Local Government Efforts to Increase Local Retribution

What efforts have been taken by the region to collect retribution in Manokwari Regency are analyzed through influencing factors as well as factors that are potential obstacles in the collection of retribution. The declining contribution or role of retribution in local revenue in the last 5 years (2026-2020) shows an important condition to be evaluated. The factors that become obstacles in the low role, especially to be known by the region so that solutions can be made to increase it. These factors come from 2 sources, namely: Local government software and hardware that work in collecting local retribution.

Local Government Software Factors

Availability of Retribution Collection Rules

The collection of retribution must be done using standard rules set by the local government. Standard rules for collecting retribution guarantee that retribution is a permanent revenue in development, to collect it, the government must establish rules for collecting it. These rules are stipulated in a Draft Regional Regulation (Raperda) or Regional Regulation (Perda), containing the collection mechanism, responsible officers, the amount of retribution, and rewards and sanctions for the implementation of the collection.

Availability of Standard Operating Implementation (SOP)

SOP is intended to make the implementation of retribution collection run easily, for example, the availability of retribution tickets, and the availability of retribution officers, namely employees in charge of collecting retribution.

The retribution ticket is inscribed with the local regulation or draft regulation and the amount of retribution to be paid, and the employee in charge of the collection is the employee appointed to collect, calculate, and report the amount of retribution within a certain period of time.

Supervision of Implementation

The availability of regulations, collection infrastructure, and retribution collection achievements need to be evaluated in order to know the collection achievements from the planned target amount. The evaluation results in the identification of factors affecting the implementation of collection so that solutions can be found for future implementation.

Local Government Hardware Factors

Hardware factors consist of the availability of tickets, the availability of officers and their equipment, and the performance of officers. The availability of tickets, officers, and equipment, which characterizes or indicates the amount to be paid by the levy payer and the sign of those who are officers. Officer performance analyses the extent of officer performance in collecting retribution in the field. This hardware should also be monitored for its performance.

DISCUSSION

Collection Efforts of General Services Retribution

The contribution of General Services Retribution in the last 5 years to Local Original Revenue was highest in 2017 at 6.3 percent and continues to decline. When analyzing further, the potential of general service user charges, software, and hardware in collecting general service user charges can be seen as follows.

Table 8. Condition of Software Affecting General Services Retribution in Manokwari Regency for the 2016-2020 Period

No.	Type of General Services	Software			
		Perda/Raperda	SOP	Surveillance	Value
1.	Health Service Retribution	Existing but not yet implemented	Not yet available	Not yet done	30
2.	Retribution in lieu of printing costs for ID cards and civil registration certificates	Existing/central policy	Available	Done	100
3.	Retribution for Garbage/Cleaning Service	Existing/managed by DLH	Available	Done	100
4.	Parking Service Retribution	Existing/not yet implemented	Not yet available	Not yet done	30
5.	Retribution for funeral and burial of dead bodies	None/conflict with customary rights	Not yet available	Not yet done	0
6.	Vehicle Testing Retribution	Existing/not yet implemented	Not yet available	Not yet done	0
7.	Market Service Retribution	Existing/running	Available	Not yet done	60
8.	Retribution for Map Printing Cost Reimbursement	None yet	Not yet available	Not yet done	0
9.	Retribution for Fire Extinguisher Inspection	None yet	Not yet available	Not yet done	0
10.	Retribution for Tera/Tera Ulang Service	Trade Department and MSMEs	Available	Done	100

11.	Liquid Waste Management Retribution	None yet	Not yet available	Not yet done	0
12.	Retribution for Sanitization and/or Desludging of Toilets	None yet	Not yet available	Not yet done	0
13.	Traffic Control Retribution	None yet	Not yet available	Not yet done	0
14.	Education Service Retribution	Ada/BPSDM	Available	Not yet done	60
15.	Telecommunication Tower Control Retribution	Existing/not yet implemented	Not yet available	Not yet done	30

Source: Primary Data, 2023

The collection of retribution on public services that has been running in this region can be explained from the table above, from 15 sources of retribution there are still 6 (40%) types of retribution that have not been regulated by legal basis in its collection, one type of levy or retribution cannot be carried out if it is not accompanied by a legal basis for its implementation. There are 4 (27%) types of retribution that already have local regulations as their legal basis but have not been implemented according to the rules, including retribution for parking services and market services. There are 8 types of retribution where facilities and infrastructure have not been provided by the local government, and there are 12 types of retribution that have not been properly supervised. Before further analysis, the following analysis of external factors on each type of retribution on public services is conducted as follows.

Table 9. Hardware Conditions Affecting Retribution on General Services in Manokwari Regency for the 2016 – 2020 Period

No.	Type of General Services Retribution	Hardware		
		Availability and Completeness of Officers	Officer Performance	Value
1.	Health Service Retribution	Available	Both	100
2.	Retribution in lieu of printing costs for ID cards and civil registration certificates	Available	Both	100
3.	Garbage/Cleaning Service Retribution	Available	Both	100
4.	Parking Service Retribution	Available	Not good	50
5.	Retribution for funeral and burial of dead bodies	Not yet available	Not good	0
6.	Vehicle Testing Retribution	Not yet available	Not good	0
7.	Market Service Retribution	Available	Available	100
8.	Retribution for Map Printing Cost Reimbursement	Not yet available	Not good	0
9.	Retribution for Fire Extinguisher Inspection	Not yet available	Not good	0
10.	Retribution for Tera/Tera	Available	Both	100

	Ulang Service			
11.	Liquid Waste Management Retribution	Not yet available	Not good	50
12.	Retribution for Provision and/or Desludging of Toilets	Not yet available	Not good	50
13.	Traffic Control Retribution	Available	Both	100
14.	Education Service Retribution	Available	Both	100
15.	Telecommunication	Available	Both	100

Source: *Primary Data, 2023*

Retribution on Health Services, there is a regulation to collect retribution, but there is no technical implementation, and no supervision, even though there is a well-performing workforce at each government health service site. The government should immediately develop implementation techniques and appoint those responsible for collection. Retribution in lieu of the cost of printing KTP and AKTA civil records, retribution from this source should increase from time to time, because the population increases from time to time, this source of retribution should increase along with the increase in population, if the retribution paid by residents who take care of and print KTP and AKTA civil records whether birth, marriage, or death actually enter as original regional revenue.

This retribution is hindered by a central policy that prohibits collection in the production of identity cards and other deeds of record. Retribution on Garbage/Cleaning Service, the revenue from this retribution has not yet been collected because there is no legal basis set by the local government. This retribution is managed by the Environmental Agency, but no supervision in the form of evaluation has been conducted. Retribution on Parking Service. It can be ascertained that parking retribution does not entirely go to the original revenue from retribution, this is because there is no supervision of parking locations managed by local government officials, in addition the local government has also not supervised the feasibility of the parking area and supervised the existing parking attendants, there are still many parking attendants who work are people without retribution papers in collecting retribution. The obstacle to the optimization of revenue from retribution is the supervision and management of the parking area. According to Benamen, 2023 moderate scenario the amount of retribution in Wosi Market in a year is Rp. 2,335,272,000 in a year, but in reality the highest retribution revenue from parking services is only Rp. 139,458,052. Wosi Market is one of the many potential parking lots in this area. This fact illustrates the amount of retribution that is lost or has not been managed properly. The government needs to evaluate the revenue from this levy

Retribution for funeral and burial of dead body, this type of retribution has not been implemented because it has not been regulated by legal basis. This retribution is carried out but still received by illegal parties outside the local government. The obstacle in this retribution is that the legal basis for the retribution itself has not been issued. Vehicle Testing Levy. This retribution is carried out in an integrated manner and served under one roof managed in an integrated manner in the Samsat Institution, the retribution collected is actually recorded, but there are still obstacles in this retribution, namely the supervision of untested vehicles is still low, it can be seen that there are still many vehicles that have not been tested but are still free to move. The obstacle in this levy is supervision. Market Service Levies. Retribution on market services has not been optimal because there is no mechanism and personnel authorized to collect retribution officially. In the future, it is recommended that the local government establish an organization to handle the collection of official retribution for

market services. Retribution in Lieu of Map Printing Cost. This retribution has not been regulated by mechanism or legal basis, so it is still necessary to make legal basis and mechanism for its collection. Retribution for Fire Extinguisher Inspection. This retribution has not been regulated by the mechanism or legal basis, so it is still necessary to make a legal basis and mechanism for its collection. Retribution for Tera/Tera Ulang Service. This retribution is carried out by the Industry Agency, but is running optimally. Constraints in the collection of this retribution are limited to monitoring the performance of the implementing organization.

Liquid Waste Management Retribution. This retribution has not been regulated by mechanism or legal basis, so it is still necessary to make a legal basis and mechanism for its collection. Retribution on the provision and/or desludging of latrines. This retribution has not yet been regulated in terms of mechanism or legal basis, so it is still necessary to make a legal basis and mechanism for its collection. Traffic Control Retribution. This retribution has not been regulated by mechanism or legal basis, so it is still necessary to make legal basis and mechanism for its collection. Retribution on Education Service. This levy has not yet been regulated by mechanism or legal basis, so it is still necessary to make legal basis and mechanism for its collection. Retribution on Telecommunication Tower Control. This retribution has not been regulated by mechanism or legal basis, so it is still necessary to make legal basis and mechanism for its collection.

From the discussion above, it can be explained that general service retribution has not been optimized because it has not been regulated by legal basis and mechanism as well as supervision of the implementation of each retribution.

Efforts to Collect Business Services Retribution

This retribution is a levy on services provided by the Regional Government by adhering to commercial principles, both services by using/utilizing regional assets that have not been optimally utilized by the regional government, and as long as they cannot be provided adequately by the private sector. The efforts that have been made by the local government on business service retribution are as follows.

Table 10. Condition of Software Affecting Retribution on Regional Business Services of Manokwari Regency for the 2016-2020 Period

No.	Type of Business Services Retribution	Software			
		Perda/Raperda	Facilities/ Infrastructure	Surveillance	Value
1.	Retribution on Grosis Market and/or Shops	Existing/ executed	Available	Not yet done	60
2.	Retribution for Use of Regional Wealth	Existing/special autonomy	Not yet available	Not yet done	30
3.	Terminal Retribution	Existing/ already running	Available	Not yet done	60
4.	Auction Place Retribution	Existing/not yet implemented	Not yet available	Not yet done	30
5.	Retribution for lodging/resorts/villas	Available	Available	Not yet done	60
6.	Special Parking Lot Retribution	Existing/not yet implemented	Not yet available	Not yet done	30
7.	Slaughterhouse Retribution	There are limited to bovine animals	Available	Not yet done	60
8.	Retribution on Sales of Regional Business	None yet	Not yet available	Not yet done	0

	Products				
9.	Water Crossing Retribution	None yet	Not yet available	Not yet done	0
10.	Recreation and Sports Levy	Available	Available	Not yet done	60
11.	Port Service Retribution	Available	Available	Run	100

Source: Primary Data, 2023

When seen from the table above, the value of local government efforts in increasing retribution on business services is very low at 44.5 percent, meaning that local government efforts in preparing software are very low. Most of the user charges already have local regulations (Perda/Raperda) but there is no implementation guidance available, and no supervision has been conducted on the implementation of these user charges. It appears that only one type of retribution has been supervised, namely Port Services Retribution. Furthermore, the government's effort on business service user charges is analyzed from the hardware condition as shown in the following table.

Table 11. Hardware Conditions Affecting Retribution on Regional Business Services of Manokwari Regency for the 2016-2020 Period

No.	Type of Business Services Retribution	Hardware		
		Availability and Completeness of Officers	Officer Performance	Value
1.	Wholesale and/or Shops Market Retribution	Available	Both	100
2.	Retribution for Use of Regional Wealth	Available (special autonomy)	Both	100
3.	Terminal Retribution	Available	Not good	100
4.	Auction Place Retribution	Available	Not good	100
5.	Retribution for lodging/guesthouse/ villas	Not yet available	Not yet known	0
6.	Special Parking Lot Retribution	Not yet available	Not yet known	50
7.	Slaughterhouse Retribution	Available	Both	100
8.	Retribution on Sales of Regional Business Products	Not yet available	Not yet known	0
9.	Water Crossing Retribution	Not yet available	Not yet known	0
10.	Recreation and Sports Levy	Available	Not good	100
11.	Port Service Retribution	Available	Both	100

Source: Primary Data, 2023

The availability of complete officers is still limited in 6 (six) types of retribution with poor performance, there are still 4 (four) types of retribution for which officers are not yet available so that the performance of the officers is not yet known, for example Retribution on Water Crossings the availability and completeness of officers is not yet available even though it is known that every day there are crossings from the mainland to Mansinam Island and Lemon Island. If there are 10 boats that are used to go back and forth to the island at least three times a day, it is certain that there are 60 times the value of retribution that can be collected. Government efforts to increase business service retribution can be explained as follows.

Retribution on Wholesale Markets and/or Shops. The increase in the number of wholesale markets and shops should be significant with an increase in retribution revenue if the manager conducts and the authorities also conduct supervision in the form of sanctions and rewards. Retribution on Use of Regional Assets. The increasing use of regional assets by private parties should be in line with the growth of revenue from this retribution. There are 2 terminals with inter-district, urban and rural transportation modes, but the terminal arrangement is still lacking, including the not yet optimal establishment of routes for rural and urban transportation as well as inter-district transportation. It is still evident that many of these transportations do not pass through the terminal, and there is still no routine collection of retribution around the terminal, so that the terminal retribution is not optimal. The only auction place managed by this region is the fish auction place, but auction activities are very rarely carried out so that retribution from this place has not been running properly. Retribution on lodging/guesthouse/villa, Melati class lodging in this area has grown significantly over time, but the management of retribution is still not optimal. Retribution on slaughterhouse, for a long time this area has only one slaughterhouse, with very little frequency of slaughter except on feast days, more animals are slaughtered illegally without using the slaughterhouse officer's license, so the retribution on slaughterhouse is very low. Retribution on Sales of Regional Business Products, The potential for retribution on sales of regional products, namely cement, water, electricity, palm oil products, but there is no regulation set for the collection of retribution on these products. Water Crossing Retribution, the only water crossing in this area is the crossing to Mansinam Island and Lemon Island, but until now there has been no regulation of this retribution.

Obstacles and Efforts to Collect Certain Licenses Retribution

Retribution for certain licenses is a levy on certain licensing services by the local government to individuals or entities intended for the regulation and supervision of space utilization activities, the use of natural resources, goods, facilities, or certain facilities in order to protect public interests and preserve the environment. Further analysis of local government efforts can be seen in the tables below.

Table 12. Condition of Software Affecting Specific Licenses Retribution in Manokwari Regency for the 2016-2020 Period

No.	Type of Specific License Retribution	Software			
		Perda/Raperda	Facilities/ Infrastructure (SOP)	Surveillance	Value
1.	Retribution for license to sell alcoholic beverages	There is a Local Regulation on Liquor Prohibition	-	-	0
2.	Building Permit Retribution (IMB)	Existing/still central policy	Available	Done	100
3.	Route Permit Retribution	Existing/Regional Revenue Agency	Not yet available	Not yet done	30
4.	Nuisance Permit Retribution	Not yet available	Not yet available	Not yet done	0
5.	Retribution for Foreign Employment Permit Extension (IMTA)	None/conflict with customary rights	Not yet available	Not yet done	0
6.	Retribution for	Existing/not yet	Not yet	Not yet	0

	Fishery Business License	implemented	available	done	
--	--------------------------	-------------	-----------	------	--

Government efforts to increase retribution on certain licenses are still limited to providing Local Regulations but not accompanied by implementation guidelines or the provision of Standard Operating Procedures and supervision, for example in Retribution on Route Permit, the government has provided a convenient terminal and arranged routes for inter-district transportation, urban transportation and rural transportation but has not regulated the implementation of the local regulation and has not conducted supervision on the achievement of the amount of retribution from the target to be achieved. Likewise, with Retribution for Fisheries Business License, a Regional Regulation has been prepared but the implementation has not been regulated and no supervision has been conducted, while this area is a potential fisheries business. Furthermore, the government's effort in providing hardware in Specific License Retribution can be seen in the following table.

Table 13. Hardware Conditions Affecting Specific Licenses Retribution in Manokwari Regency for the 2016-2020 Period

No.	Type of Specific License Retribution	Hardware		
		Availability and Completeness of Officers	Officer Performance	Value
1.	Retribution for license to sell alcoholic beverages	Unavailable	-	0
2.	Building Permit Retribution (IMB)	Available	Both	100
3.	Route Permit Retribution	Available	Not good	50
4.	Nuisance Permit Retribution	Available	Not good	50
5.	Retribution for Foreign Employment Permit Extension (IMTA)	Available	Not good	50
6.	Retribution for Fishery Business License	Available	Not good	50

Source: Primary Data, 2023

In the case of Retribution on Permit for Sale of Alcoholic Beverages, it was not carried out due to the existence of the Regional Regulation on Prohibition of Selling Liquor, thus this permit does not generate retribution for the region. In Retribution for Building Construction Permit, the government's effort can be seen in the hardware and software that are running well, but in the future the government's effort should be even greater in other licenses. Government efforts on certain licenses above can be added as follows.

Retribution on Alcoholic Beverage Sales License. The implementation of Manokwari Regency as a Gospel City has officially prohibited the entry of alcoholic beverages, thus the retribution for this license is zero and it can be ascertained that there is no entry into the region. Building Construction Permit (IMB) Retribution. Population growth increases the need for a place to live, or a place of business or a building either as a business building, office, or residence, thus the potential for retribution on building construction permit should be high, but because not all buildings do not have a building construction permit, this retribution is relatively low. Route Permit Retribution, as explained earlier, the route permit has not been organized properly, so the route permit retribution is still relatively low. Retribution on Nuisance Permit, there is no regulation on nuisance permit, so there is no retribution on nuisance permit. Retribution on the Extension of Foreign Workers Permit (IMTA), companies that employ foreign workers such as PT, Semen Conch, are obliged to pay retribution on the extension of

foreign workers they use, but because the number of foreign workers is limited in this company, the potential retribution is still relatively small. Retribution on Fisheries Business License, Fisheries Business License issued by the local government has not been monitored for its implementation, causing low retribution on fisheries business license in this area.

CONCLUSION

During the 2016-2020 timeframe, the impact of the three retribution categories on Local Revenue exhibited a consistently low to extremely low trend, accompanied by negative growth. Despite the local government's endeavors to bolster local levies through the introduction of Regional Regulations/Draft Regional Regulations, the measures have remained insufficient. This inadequacy is evidenced by the absence of established Standard Operating Procedures, inadequate monitoring of target numbers and accomplishments, and the lack of provision for essential resources such as retribution tickets, as well as insufficient personnel and infrastructure facilities. Consequently, the efficacy of these efforts in augmenting local revenue streams remains hampered, reflecting the need for comprehensive strategies and more substantial support to fortify the local revenue base effectively.

SUGGESTIONS

The Local Government should evaluate all Local Regulations that have been made, to ensure that the regulations are still appropriate at this time. The Local Government should issue an implementation guideline, namely Standard Operating Procedure, as the basis for the implementation of the retribution collection. The Local Government should evaluate the target and realization of each type of retribution. It is necessary to conduct a feasibility study on several types of retribution that have not been regulated in the local regulation.

ACKNOWLEDGEMENT

N/A

DECLARATION OF CONFLICTING INTERESTS

The authors declared no potential conflicts of interest.

REFERENCES

- Anggraeni, R. D., Yunus, N. R., & Rezki, A. (2020). Local tax collection system and regional retribution in the era of regional autonomy in Indonesia. *ADALAH*, 4(3), 124-126. <https://doi.org/10.15408/adalah.v4i3.18546>
- Badrudin, R., & Siregar, B. (2015). The evaluation of the implementation of regional autonomy in Indonesia. *Economic Journal of Emerging Markets*, 1-11. <https://doi.org/10.20885/ejem.vol7.iss1.art1>
- Hadiyatno, D., Susiswo, S., Patimah, S., Nainggolan, H., & Ernayani, R. (2020). The effect of local taxes, regional retribution, and other legal district own source revenues on the increase of district own source revenue. *Humanities and Social Sciences Reviews*, 8(1), 1-3. <https://doi.org/10.18510/hssr.2020.8153>
- Hanum, Z. (2021). Analysis of land and building tax accounting supervision at the Asahan Regency revenue service. *Journal of International Conference Proceedings*, 4(2), 474-477. <https://doi.org/10.32535/jicp.v4i2.1280>
- Kowi, Y. A. (2023). Regional financial analysis of Papua Province in 2022. *The Current issues & Research in Social Sciences, Education and Management*, 1(2), 25-31.
- Mardiasmo, M. (2018). *Perpajakan*. Penerbit Andi.
- Mongkaren, C. M. I. (2024). Concurrent authority in regional government relating to the health sector based on Indonesian regulations. *Journal of The Community Development in Asia*, 7(1), 54-66. <https://doi.org/10.32535/jcda.v7i1.2562>
- Ningsih, H. T. K. (2017). The effect of regional tax and regional retribution on regional

- expenditure in local governments of North Sumatera Province. *Proceedings of AICS-Social Sciences*, 7, 220-227.
- Nurrochmat, D. R., Pribadi, R., Siregar, H., Justianto, A., & Park, M. S. (2021). Transformation of agro-forest management policy under the dynamic circumstances of a two-decade regional autonomy in Indonesia. *Forests*, 12(4), 419. <https://doi.org/10.3390/f12040419>
- Prabowo, H. (2020). Regional autonomy oversight models in Denmark and Zimbabwe and alternative regional autonomy oversight model in Indonesia. *Jurnal Bina Praja: Journal of Home Affairs Governance*, 12(1), 64-74.
- Pujiati, A., Oktavilia, S., Fafurida, F., Fajarini, I., & Damayanti, N. (2020). Environmental quality and regional autonomy in Indonesia. *International Journal of Business and Management*, 10(2), 217-228.
- Sabara, A. R. (2022). Regional autonomy in the political system and authority in Indonesia. *Diponegoro Law Review*, 7(2).
- Samiun, M. Z. M. (2022). Optimal island city capacity: Ternate City case. *International Journal of Applied Business and International Management*, 7(1), 46-58. <https://doi.org/10.32535/ijabim.v7i1.1441>
- Siahaan, M. P. (2010). *Pajak Daerah & Retribusi Daerah*. Rajawali Rajawali Press.
- Supriyadi, A., Wang, T., Pribadi, P., Mauludin, M. A., Ma'arif, F., & Nuryana, Z. (2021). A review of institutional response and Covid-19 pandemic risk communication in regional autonomy system in Indonesia. *International journal of communication and society*, 3(1), 39-51. <https://doi.org/10.31763/ijcs.v3i1.192>