EFFICIENCY AND EFFECTIVENESS OF E-RETRIBUTION INNOVATION IN SAMPANGAN MARKET AND JERAKAH MARKET

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ABSTRACT

Sampangan Market and Jerakah Market are two markets in Semarang City that have implemented e-retribution since 2018. The implementation of market e-retribution that has been implemented in Semarang City so far has encountered several obstacles, such as technical problems in the payment or withdrawal system, human resources from the management bank is still lacking, as well as people's market traders who have not been able to use and implement e-retribution optimally. The purpose of this study was to assess the effectiveness and efficiency of the implementation of e-retribution in Sampangan Market and Jerakah Market. This research was quantitative descriptive. The data in this study were primary data obtained through the Regional Coordinator of the Semarang City Government Market Service and research journals. Data processing used Microsoft Excel. The data analysis technique was carried out using the calculation of Cost Of Collection Efficiency Ratio (CCER) and Change Performance Index (CPI). The results showed that the CCER values in the Sampangan Market and Jerakah Market were 50.64% and 40.64% respectively in 2018, and 28.59% and 37.12% in 2020. The CPI value in the Sampangan Market and Pasar Jerakah Jerakah was 91.30% and 90.35% respectively in 2018, and 90.40% and 92.32% in 2020. This study concluded that the implementation of e-retribution in Sampangan Market and Jerakah Market is efficient and effective.

Keywords: *CCER, e-retribution, effectiveness, efficiency, market*

A. INTRODUCTION

Local revenue is one of the main sources in realizing the welfare of the community in an area. Sources of local revenue based on the *Undang-Undang Nomor 33 Tahun 2004* article 6, namely regional taxes, regional levies, results of separated regional wealth management, and other legitimate regional original income. Regional levies are the most potential source of supporting regional income. The *Peraturan Pemerintah Nomor 66 Tahun 2001* concerning Regional

Levies, market levies are one of the regional levies. Market retribution is an obligation to pay for market service facilities provided and managed directly by the Regional Government.

The people's market is one of the sources of local revenue obtained from market retribution. According to the *Undang-Undang Nomor 28 Tahun 2009*, market retribution is a regional levy as payment for services or the granting of certain permits specifically provided by the Regional Government. Market levies also provide many benefits for both the traders and the local government concerned. The benefits of market retribution for traders include improving services in terms of providing, using, and maintaining market facilities provided by the Regional Government. The benefits of market retribution for Regional Governments, namely a potential source of regional retribution income to boost Regional Original Income (Sari, 2019).

People always expect optimal public services from the government. However, the implementation of public services to the community still tends to be less effective and efficient. This situation is a manifestation of a paradigm regarding the position of the community as a serving party. Even though the background of the establishment of a state is for the benefit of the community, the services that should be addressed to the community are turned into public services to the state (Elkesaki *et al*., 2021).

Innovation is the development and utilization of a pre-existing resource so that it has a more meaningful value in order to increase efficiency and effectiveness. Public service innovation is an important thing in the provision of public services in Indonesia today. Public service innovation needs to be supported by increasingly advanced science and technology. Service as a process of meeting needs through the activities of others directly is a concept that is always actual in various institutional aspects, both in business organizations and in government organizations (Yanuar, 2019).

The implementation of market e-retribution is one of the innovations of the Semarang Regency Government in the process of improving services and making it easier for market traders to pay market fees. The Semarang City Government made an e-retribution policy for the people's market with a multi-sectoral paradigm as a poverty alleviation program. The People's Market in the city of Semarang is an asset of the local government that has high strategic and economic value. Manually withdrawing market retribution in Semarang Regency is carried out by officers by pulling retribution by walking around the market to collect retribution from traders using the Regional Retribution Decision Letter (SKRD). Withdrawal of user fees manually has a weakness, namely the minimal control over the receipt of market fees due to the time-consuming collecting process. The amount of retribution received can be known by waiting for a report from the retribution collectors. In other words, manual retribution is time consuming.

E-market retribution is one of the innovations in overcoming the weakness of manually withdrawing market levies. The implementation of market e-retribution encourages the community to play an active role and contribute to establishing good governance. The market e-retribution system applied to several people's markets in Semarang City is also a solution to the need for a monitoring

system starting from the registration process, determination process, deposit process, and reporting process to achieve Regional Original Income (PAD) optimally and is no longer managed in an optimal manner manual so that the principle of transparency is achieved. The objectives of the implementation of market e-retribution by the Semarang City Government, among others, are to organize an orderly administration of retribution management by collecting and paying market levies electronically, minimizing deviations from market retribution withdrawals, efficient management of market service retributions, building awareness to be responsible for obligations, and create "Semarang *Smart City*".

Over the past few years, the Trade Office and the Semarang City Government have implemented and implemented public service policy innovations through the people's market e-retribution system. An information system oriented to the people's market is the main principle of implementing e-retribution for street vendors, small traders, and other market traders to carry out payment activities or market retribution transactions. The e-retribution system as an information system to find out information on monthly retribution bills so that it can make it easier for market traders in Semarang City and the surrounding community to meet their needs.

Sampangan Market and Jerakah Market are two markets in Semarang City that have implemented market e-retribution since 2018 until now. The implementation of market e-retribution that has been implemented in the city of Semarang so far has encountered several obstacles, such as technical problems in the payment or withdrawal system, human resources from the managing bank which are still lacking, and people's market traders who have not been able to use and implement e-retribution, optimally due to limited payments by small traders. Constraints on the market e-retribution system managed by the bank caused the calculation process to be less precise and appropriate. In addition, the friction tool for e-retribution transactions is often missing/problematic, the absence of a signal and the existence of administrative costs from the bank are the causes of the less than optimal implementation of the retribution.

The implementation of e-retribution in Sampangan Market and Jerakah Market as a public service policy innovation aims to establish an effective and efficient retribution system in order to generate more optimal revenue for Semarang City as a source of regional retribution revenue. The increase in market levies in the city of Semarang is one of the determinants of increasing local revenue and as a source of regional financing in implementing regional autonomy so that its efficiency and effectiveness need to be studied further.

Market e-retribution includes the implementation of non-cash transactions for the management of regional retribution revenues. Non-cash transactions applied in the payment of market e-retribution can use Card-Based Payment Instruments (APMK), cheques, bilyet giro, debit notes, or electronic money (Safitri, 2020). Implementation of market e-retribution can improve efficiency and effectiveness. Efficiency is a ratio between the cost of collecting user fees and the realization of user fees (Musyarofah & Agustin, 2007). Effectiveness is the ratio of budget output to realized output (Dirasmi & Soleh, 2016). According to

Research of Fitri dan Syafrudin (2021) stated that the results of the analysis of the efficiency of market retribution in Hulu Sungai Tengah Regency showed the development of the efficiency of market retribution every year from 2014-2019 which as a whole was classified as very efficient except unefficiency of market retribution in 2014. According to Research of Kiha dan Mitang (2021) stated that The level of effectiveness of implementing market retribution in North Central Timor Regency is categorized as effective. The differences between the current research and previous research were this research calculated both the percentage of efficiency and effectiveness on different objects from previous studies, namely the Sampangan Market and Jerakah Market which were not conducted in previous studies.

B. LITERATURE REVIEW

Previous Research

Research conducted by Fitri dan Syafrudin (2021) stated that the results of the analysis of the efficiency of market retribution in Hulu Sungai Tengah Regency showed the development of the efficiency of market retribution every year from 2014-2019 which as a whole was classified as very efficient, but only 1 year was classified as inefficient, namely in 2014 with an efficiency level of 144, 56%, while the highest was in 2017, which was 35.52%. Research conducted by Kiha dan Mitang (2021) stated that the efficiency level of market retribution implementation in North Central Timor Regency was categorized as quite efficient with an average CCER value of 87%. The percentage of 87% means that to realize the market retribution revenue of Rp. 100, a fee of Rp. 87 is required. The level of effectiveness of implementing market retribution in North Central Timor Regency is categorized as effective with an average CPI value of 94.68%. Research conducted by Maria *et al*. (2018) stated that market e-retribution technology tends to give positive individual ratings. E-retribution market is considered as a technology that is relevant to the current social environmental conditions in non-cash payment of market retribution.

The research to be carried out has similarities with the studies previously mentioned. The difference between this research and previous research is in the context and place of the research. In this study, an analysis of the efficiency and effectiveness of the use of market e-retribution has been carried out in Sampangan Market and Jerakah Market in Semarang City. This research has never been done in previous studies.

Public Service Innovation

Innovation is an idea, idea, practice or object/object that is recognized and accepted as something new by a person or group for adoption (Sholeh *et al*.,2019). Innovation is needed to provide more professional, accountable, transparent, effective, simple, timely, responsive, and adaptive services so that people get the best service from the government. As compensation, the community is obliged to pay taxes, levies and various other levies (Maria *et al*., 2020).

Innovation is the beginning of change for something new. An idea can be an innovation if it can be replicated at a meaningful scale at a practical cost (Kotsemir & Abroskin, 2013). Innovations in new ideas which are thought

processes to observe phenomena that occur can be in the form of discovery of ideas, systems, ideas to crystallized ideas, products and services as a result of the continuation of new ideas which are the follow-up to various studies. The realization of an innovation gives birth to a concrete concept of form in the form of services and or products that can be applied. Innovation development and improvement is carried out continuously. The hallmark of an innovation, namely meaningful newness (Suhada & Ratmono, 2019).

Public service is a service from government employees to the community (Budiyanti, 2019). Public service providers consist of state/government administrators, economic and development providers, independent institutions established by the government, business entities/legal entities authorized to carry out several tasks and functions of public services, business entities/legal entities that work together and/or are contracted to provide public services. carry out some of the duties and functions of public services (Mardiyanto, 2018). Public services that seem ineffective and inefficient are mostly caused by sub-district, village, and village level employees or officials who do not have high motivation in providing public services (Tahili, 2018). Innovative public services require strengthening public sector governance and capacity that involves analysis of institutions, policy actors, and communities in the government system. Innovation plays a role in improving public services (Sudrajat & Andhika, 2021).

Retribution Regional

Regional levies are payments for certain services or permits that are specifically provided and provided by the local government for the benefit of individuals or entities (Ningsih, 2017). Regional levies are divided into 3 categories, namely as follows (Yuniara & Mais, 2020).

a. General Service Retribution

Public service levies are defined as levies paid to local governments as payments for services provided for the purpose of public interest and benefit and can be enjoyed by individuals or entities (Samosir, 2019; Pagiu, 2020).

b. Business Service Fee

Business service levies are defined as levies on services provided by local governments adhering to commercial principles because basically they can also be provided by the private sector (Samosir, 2019; Pagiu, 2020).

c. Certain Licensing fees

Certain licensing fees are defined as fees paid to local governments by individuals or entities in the context of granting permits for the procurement of an activity. The purpose of the procurement of these activities, namely fostering, regulating, controlling, and supervising activities for the use of space, the use of natural resources, goods, infrastructure, or certain facilities aimed at protecting the public interest and preserving the environment (Samosir, 2019; Pagiu, 2020).

Market E-Retribution

The market is a good place for trading. Markets can be referred to as shopping centers, traditional markets, shops, or trading centers (Supiati *et al*., 2021). Market levies are defined as levies intended for traders as payment for the provision of market facilities. The market levy is one of the regional levies.

Market levies are paid to local governments. These facilities are managed by the Regional Government. The facilities received by traders can be in the form of courtyards and kiosks or other facilities specifically provided for traders (Rajab, 2020).

The increase in regional income also depends on the market retribution system implemented. The implementation of an efficient and effective market levy system has the potential to increase regional revenue (Novitasari *et al*., 2019). The implementation of market levies is an innovation in improving services and making it easier for market traders to pay market levies at predetermined rates (Siswanta & Sekarwangi, 2019). E-retribution is an effort by the government to break the chain of corruption, increase transparency, accountability, and community participation in monitoring. The advantages of e-retribution for the government are transparency in the management of retribution and efficiency of working time. The use of special machines in the implementation of e-retribution can reduce the deviation of local original income (PAD). The benefits of e-retribution for the community include being able to control payments, easy payments, keep traders away from illegal fees by fraudulent means, and time efficiency. The e-retribution market makes it easier for traders and the government to monitor the management of user fees on a regular basis (Kinasih, 2019).

Market e-retribution includes the implementation of non-cash transactions for the management of regional retribution revenues. Non-cash transactions applied in the payment of market e-retribution can use Card-Based Payment Instruments (APMK), cheques, bilyet giro, debit notes, or electronic money (Safitri, 2020). The banking sector also involved in the implementation of market e-retribution. Banks are in charge of creating deposit accounts for market traders to make payments for market e-levies (Siswanta & Sekarwangi, 2020).

Efficiency Analysis

According to Jones dan Pendlebury (1996), efficiency is a ratio between the cost of collecting user fees and the realization of user fees (Musyarofah & Agustin, 2007). Efficiency calculations is carried out using the Cost Of Collection Efficiency Ratio (CCER) method, which compares the costs incurred with the realization of their receipts, (levy collection includes 5% of operating costs and wages levy comes from 5% of the realization of market distribution receipts as well as salaries and other benefits. The smaller the percentage (%) CCER interprets the more efficient use of resources (Kiha dan Mitang, 2020). The interpretation of the CCER percentage can be seen in Table 1. The CCER calculation is carried out using the following equation (Lestari dan Widiyani, 2020).

$$\text{CCER (\%)} = \frac{\text{Operating costs}}{\text{Realization of Market Retribution}} \text{ x } 100\%$$

Table 1. Interpretation of CCER percentage (%)

CCER (%)	Interpretation
> 100	Inefficient
90 – 100	Less efficient
80 – 90	Quite efficient
60 – 80	Efficient
< 60	Very efficient

Source: Kiha dan Mitang, 2020

Effectiveness Analysis

According to Schemerhon, effectiveness is defined as the ratio of budget output to realized output. If the budget output is greater than the realized output, it is said to be effective (Dirasmi & Soleh, 2016). The calculation of effectiveness can using the Change Performance Index (CPI) method, which is to compare the realization of retribution revenue with the revenue target. The greater the percentage (%) of CPI, the more effective the interpretation of market retribution receipts and vice versa. The interpretation of the percentage (%) of CPI can be seen in Table 2. The calculation of CPI is carried out using the following equation (Kiha dan Mitang, 2020).

$$\text{CPI (\%)} = \frac{\text{Realization of market retribution}}{\text{Target of market retribution}} \text{ x } 100\%$$

Table 2. Interpretation of percentage (%) CPI

CPI (%)	Interpretation
> 100	Very effective
90 – 100	Effective
80 – 90	Quite Effective
60 – 80	Less effective
< 60	Ineffective

Source: Samosir, 2019

C. METHOD

Research Design

This research is quantitative descriptive. This study aims to describe the efficiency and effectiveness of the implementation of market e-retribution in Sampangan Market and Jerakah Market through the interpretation of data in the form of numbers.

Data Collecting

The data in this study were divided into two, namely primary data and secondary data. In this study, primary data was obtained through the Regional

Coordinator of the Semarang City Government Market Service and then processed.

Data Variable

The data variables in this study were divided into two, namely the independent variable and the dependent variable. The independent variables in this study are operational costs, realization of market levy receipts, and market retribution targets. The dependent variable in this study is the percentage (%) CCER and (%) CPI. The operational definition in this study can be seen in Table 3.

Table 3. Operational Definition

Variable	Definition
Operational Cost	Biaya yang dikeluarkan oleh pemerintah untuk melaksanakan retribusi pasar
Realization of Market Retribution	The amount of levies paid by traders who use the facilities and infrastructure in the market to the government
Target of market retribution	Achievement of market levies that must be achieved within a certain period of time
Percentage (%) CCER	The percentage value (%) that shows how efficiently the retribution system is implemented
Percentage (%) CPI	The percentage value (%) that shows how efficiently the retribution system is implemented

Analysis Data

Data analysis is the process of systematically searching and compiling data obtained from interviews, field notes, and documentation, by organizing the data into categories, breaking them down into units of synthesis, arranging them into patterns, choosing which ones are important and which are not. will be studied, and make conclusions so that they are easily understood by themselves and others. This study uses descriptive data analysis.

D. EXPLANATION

Efficiency of E-Retribution Implementation in Sampangan Market

The efficiency level of the implementation of e-retribution in Sampangan Market can be analyzed based on the Cost of Collection Efficiency (CCER) value of retribution collection in Sampangan market. The results of the calculation of the CCER value show that the efficiency level of the implementation of retribution in Sampangan Market has increased from 2015-2020. In 2015-2017, market retribution at Sampangan Market was carried out manually or it could be said that e-market levies had not been implemented. The value of CCER retribution in Sampangan Market experienced ups and downs from 2015-2017

starting with a CCER value of 76.45% to decrease to 72.20% in 2017. categorized as efficient. The percentage of CCER values is in the range of 60-80% interpreting the costs incurred in the collection of levies as efficient (Kiha dan Mitang, 2020). However, the operational costs incurred are getting bigger, followed by the realization of bigger revenues as well. Increased operational costs and/or low revenue realization can reduce the value of CCER which means it can increase the efficiency of market retribution. The CCER value is directly proportional to operating costs, but inversely proportional to the CCER value. The greater the CCER value, the less efficient the implementation of e-retribution.

In 2018-2020, e-retribution at Sampangan Market has been implemented. The implementation of e-retribution in Sampangan Market reduced the CCER value from 72.20% to 50.64% in 2018 and continued to decline until the lowest CCER value in 2020 was 28.59%. The data shows that the implementation of e-retribution in 2018-2020 is classified as very efficient. The percentage of CCER values is in the range <60% interpreting the implementation of retribution is categorized as very efficient (Kiha dan Mitang, 2020). It is affected by the fact that the operational costs incurred are much smaller than the actual levy receipts. E-retribution is able to reduce operational costs so that the implementation of retribution can be more efficient. The CCER value for retribution withdrawals at Sampangan Market can be seen in Table 4.

Table 4. Efficiency of Retribution Collection at Sampangan Market

Category	Year	Biaya Operational Cost for 1 Year (Rp)	Realization of Retribution Withdrawl for 1 Year (Rp)	CCER (%)
Before e-retribution	2015	162.352.692	212.364.542	76,45
	2016	191.233.117	243.454.000	78,55
	2017	203.274.094	281.543.067	72,20
After e-retribution	2018	228.325.908	450.880.546	50,64
	2019	82.336.511.95	250.643.872	32,85
	2020	85.383.724	298.648.915	28,59

Source: Semarang City Trade Office (data processed)

Based on the realization of retribution receipts in Table 4, retribution in Sampangan Market has increased (levy rose) in 2015-2017, while levies have fluctuated in 2018-2020. The efficiency level of retribution receipts interprets the government's ability to reduce the cost of retribution collection. In 2018-2020, the %CCER value continued to decline from 50.64% to 28.59%. The percentage of 28.59% means that to realize the market retribution revenue of Rp. 100, it requires a fee of Rp. 28.59. The data shows that the lower the %CCER value, the lower the operational costs needed to collect market levies. The e-retribution implemented at the Sampangan Market in 2018-2020 was able to save operational costs in withdrawing market fees to traders at Sampangan Market. In Table 4 it can be seen that after the implementation of e-retribution, the CCER value continued to

decline from 2018-2020. The e-retribution market not only facilitates the payment of user fees, but the payment of user fees becomes transparent so that traders in Sampangan Market as actors who pay market fees do not experience any fears of corruption. Disaster factors such as the Covid-19 outbreak also have an impact on the economic impact so that in 2018-2020 retribution receipts experience ups and downs.

Mizan dan Rahmawati (2020) stated that the factors that influence the rise and fall of levies, namely factors of officers, traders, and rules. The role of market collectors has an influence on the effectiveness and efficiency of revenue. The higher the capacity of implementing human resource (HR) levies, the higher the level of effectiveness and efficiency of levies, which in turn will increase the amount of regional revenue. The performance of officers is required to be more optimal in its implementation, the better the implementation of collection will have an influence on increasing the effectiveness and efficiency of market retribution receipts. Payment of market retribution which is done manually, which is as contained in the *Peraturan Walikota Semarang Nomor 56 Tahun 2013* concerning payment procedures, collection of waivers, and exemption from market service levies. from traders by using the Regional Retribution Determination Letter. There is minimal control over the acceptance of market retributions due to the long and manual nature of the collecting process, so they have to wait for reports from the retribution collectors on how much retribution was received.

In improving a good market retribution system, traders have an influence on the effectiveness and efficiency of revenue. In this case, the large number of traders in each market is a determining factor in increasing the realization of market retribution receipts. If the number of traders is increasing day by day, the effectiveness and efficiency will increase because the realization of market levies is also increasing. However, if the number of traders decreases, the effectiveness and efficiency will decrease because the realization of market levies is also increasing (Mizan dan Rahmawati, 2020). External factors such as disease outbreaks will affect the withdrawal of market levies, for example, when traders experience difficulties, many traders close so that officers have difficulty in withdrawing levies and the targets that have been set are not achieved. The Covid-19 outbreak that occurred in 2019-2020 caused a decrease in the number of traders and the number of cash and non-cash transactions so that the realization of retribution receipts decreased.

Regulatory factors also affect the efficiency and effectiveness of retribution receipts by the government. The system of e-retribution and tariff setting is a rule that must be implemented. The e-retribution system is a way of collecting retribution for market traders by using a payment instrument in the form of e-money, meaning that traders no longer pay levies in exchange for tickets. Payment by e-money makes payment of market fees more transparent and practical. From a transparent perspective, e-retribution can be accessed by both recipients and retribution providers. Traders as retribution providers know and have concrete evidence of how much retribution must be paid, when and where retribution is paid, as well as the status of retribution payment whether or not the retribution

recipient has received so that e-retribution can be said to be transparent. From a practical point of view, the retribution provider does not need to wait for the officer to collect the levy so that e-retribution can be said to be practical. However, the realization of this market e-retribution requires assistance to traders regarding the procedures for its implementation. The setting of tariffs that are not in accordance with the facilities received by market traders causes market traders to refuse to pay retribution because of the injustice they receive.

Kiha dan Mitang (2020) research regarding the analysis of the efficiency and effectiveness of market retribution in North Central Timor Regency, it is stated that the efficiency and effectiveness of receiving market levies depends on the way in which they are levied on the objects and subjects imposed. Intensification such as calculating potential revenue, increasing supervision, and improving services is needed to increase the efficiency and effectiveness of market retribution. The setting of the wrong tariff can have a negative effect on the aspect of equitable distribution of justice.

Efficiency of E-Retribution Implementation in Jerakah Market

The efficiency level of e-retribution implementation in Jerakah Market is analyzed by calculating the Cost of Collection Efficiency (CCER) value of market retribution collection at Jerakah Market. The results of the calculation of the CCER value show that the efficiency level of the implementation of the retribution in the Jerakah Market has increased from 2015-2020. In 2015-2017, market levies at Jerakah Market were carried out manually or it can be said that e-market levies had not been implemented. The CCER value in the implementation of user fees at the Jerakah Market decreased from 2015-2017 starting with the CCER value of 86.20% to 72.20% in 2017, categorized as efficient. The percentage (%) of the CCER value is in the 80-90% range, interpreting that the costs incurred in retribution collection are categorized as quite efficient, while the CPI value percentage is in the 60-80% range, interpreting that the costs incurred in retribution collection are categorized as efficient (Kiha dan Mitang, 2020). In 2016 and 2017, the implementation of market retribution at Jerakah Market was more efficient than before. This is due to the agility and discipline of the retribution officers in collecting retribution from traders at the Jerakah market. In addition, awareness of the number of cooperative traders reduces operational costs. The increase in the number of traders also has a direct impact on increasing the realization of market retribution receipts.

In 2017-2018, e-retribution at Jerakah Market has been implemented. The implementation of e-retribution in Jerakah Market reduced the CCER value from 72.20% to 40.64%. This shows that the application of market e-retribution has a positive correlation with decreasing operational costs. In 2018-2019, the CCER value decreased again from 40.64% to 39.12%. In 2020, the CCER value decreased again from 39.12% to 37.12%. The application of e-retribution in the Jerakah Market proves that the implementation of e-retribution on the market can save the government's operational costs in withdrawing market retribution. This is because the implementation of e-retribution reduces the number of officers in collecting user fees from traders. Clear transparency and tariffs in accordance with the facilities obtained are also the background in the implementation of e-

retribution at Jerakah Market, thereby increasing the realization of market retribution receipts and reducing the value of CCER. The value of CCER for retribution in Jerakah Market can be seen in Table 5.

Table 5. Efficiency of Retribution Collection in Jerakah Market

Category	Year	Operational Cost (Rp)	Realization of Market Retribution Withdrawl (Rp)	CCER (%)
Before e-retribution	2015	216.724.309	251.420.312	86,20
	2016	195.901.404	250.321.242	78,26
	2017	194.773.737	269.769.719	72,20
After e-retribution	2018	114.654.109	282.121.332	40,64
	2019	118.189.861	302.121.321	39,12
	2020	115.312.877	310.648.915	37,12

Source: Semarang City Trade Office (data processed)

Based on the realization of market retribution receipts in Table 5, the retribution in the Jerakah Market has increased (retribution increased) in 2015-2020. Although the CCER value in the implementation of e-retribution at Jerakah Market in 2018-2020 is more than 10%, the implementation of e-retribution by the Semarang City Government as a user of retribution can be categorized as efficient. In 2018-2020, the %CCER value continued to decline from 40.64% to 37.12%. The percentage of 37.12% means that to realize the market retribution revenue of Rp.100, it requires a fee of Rp.37.12. The data shows that the lower the %CCER value, the lower the operational costs needed to collect market levies. The e-retribution implemented at the Jerakah Market in 2018-2020 was able to save operational costs in withdrawing market fees to traders at Jerakah Market. The e-retribution market not only facilitates the payment of user fees, but the payment of user fees becomes transparent so that traders as actors who pay market fees do not experience concerns about corruption. Disaster factors such as the Covid-19 outbreak also have an impact on the economic impact so that in 2018-2020 retribution receipts experience up and down.

Effectiveness of E-Retribution Implementation in Sampangan Market

The effectiveness of the implementation of e-retribution in Sampangan Market can be analyzed by calculating the Change Performance Index (CPI) value. The results of the CPI calculation show that the effectiveness of the implementation of retribution in Sampangan Market has increased from 2015-2020. In 2015-2017, market retribution at Sampangan Market was carried out manually or it could be said that e-market levies had not been implemented. The CPI value for retribution in Sampangan Market has fluctuated from 2015-2017 starting with a CPI value of 82.40% to increase to 85.42 % in 2017, classified in the category of moderately effective. The percentage of CPI values in the range of 80-90% interprets that the implementation of retribution is categorized as quite effective (Samosir, 2019).

In 2018-2020, e-retribution at Sampangan Market has been implemented. The implementation of e-retribution in Sampangan Market increased the CPI value to 90.4-91.3%. The effectiveness of the implementation of e-retribution in Sampangan Market has experienced ups and downs. Nevertheless, the data shows that the level of effectiveness of the implementation of the market e-retribution system in Semarang City can be said to be effective. The percentage of CPI values in the range of 90-100% interprets that the implementation of retribution is categorized as effective (Samosir, 2019). The Semarang City Government and the Semarang City Trade Office have optimized their performance to improve public services and community welfare at Sampangan Market. The CPI value also interprets that the development of the value of the effectiveness of receiving market retribution is increasing and getting better. If the value of effectiveness is greater, the acceptance of market levies will be greater, causing the realization of market retribution receipts from 2015 to 2020 to be even greater. The CPI value for retribution withdrawl at Sampangan Market can be seen in Table 6.

Table 6. Effectiveness of Retribution Collection at Sampangan Market

Category	Year	Realization of Market Retibution (Rp)	Target of Market Retribution	CPI (%)
Before e-retribution	2015	212.364.542	257.723.959	82,40
	2016	243.454.000	303.445.095	80,23
	2017	281.543.067	329.598.533	85,42
After e-retribution	2018	450.880.546	493.845.067	91,30
	2019	250.643.872	278.338.559	90,05
	2020	298.648.915	330.363.844	90,40

Source: Semarang City Trade Office (data processed)

The factors that affect the effectiveness of the implementation of e-retribution in Sampangan Market, namely officers, ease of access to payments, and economic conditions of traders. In 2015-2017, the implementation of user fees at Sampangan Market was still done manually. The implementation of the retribution is done manually, namely the retribution officer comes and collects the retribution from the Sampangan Market traders. Although there was an increase in the realization of market retribution from 2015-2017, the collection of retribution by officers to traders at Sampangan Market was not optimal because some traders were not met by officers which resulted in the realization of retribution receipts that were not optimal. In 2018, the market e-retribution has been implemented. The implementation of market e-retribution allows traders as market levies to not have to wait for officers to pay the retribution. E-market retribution is an access for Sampangan Market traders in paying market retribution so that in 2018, the realization of market retribution is greater than in 2015-2017. In 2019, the average economic condition of traders in Indonesia experienced a drastic decline due to the Covid-19 outbreak, so that most of the Sampangan Market traders were unable to pay market levies. This resulted in the realization of market retribution receipts

which were smaller than in previous years. In 2020, the economic conditions of traders began to recover slowly although not optimally so that there was an increase in the realization of retribution receipts from the Sampangan Market compared to 2019. In terms of effectiveness, conditions that could hinder the implementation of market e-retribution at Sampangan Market are levy rates, facilities and infrastructure, economic conditions of traders, and regulations. Adjustment of levy rates with facilities and infrastructure as well as optimizing market e-retribution regulations for traders at Sampangan Market can be a solution to the obstacles to implementing market e-retribution in Sampangan Market.

Effectiveness of Implementation of E-Retribution in Jerakah Market

The effectiveness of the implementation of e-retribution in the Jerakah Market can be analyzed by calculating the Change Performance Index (CPI) value. The results of the calculation of the CPI value show that the effectiveness of the implementation of retribution in the Jerakah Market has increased from 2015-2020. In 2015-2017, market levies at Jerakah Market were carried out manually or it can be said that e-market levies had not been implemented. The CPI value of user fees in Sampangan Market continued to increase from 2015-2017 starting with a CPI value of 81.43% to increase to 84.82% in 2017. These data indicate that user fees are applied manually in Jerakah Market in 2015-2017 classified in the category of moderately effective. The percentage of CPI values in the range of 80-90% interprets that the implementation of retribution is categorized as quite effective (Samosir, 2019)

In 2018-2020, e-retribution at Jerakah Market has been implemented. The implementation of e-retribution in Jerakah Market increased the CPI value to 90.35-92.32%. The effectiveness of the implementation of e-retribution in the Jerakah Market continues to increase. These data indicate that the level of effectiveness of the implementation of the market e-retribution system in the Jerakah Market can be said to be effective. The percentage of CPI values in the range of 90-100% interprets that the implementation of retribution is categorized as effective (Samosir, 2019). The Semarang City Government and the Semarang City Trade Office have optimized their performance to improve public services and community welfare at Jerakah Market. The CPI value also interprets that the development of the value of the effectiveness of receiving market retribution is increasing and getting better. If the value of effectiveness is greater, the acceptance of market retribution will be greater, causing the realization of retribution receipts from the Jerakah market in 2015-2020 to be even greater. The CPI value for retribution withdrawals at Sampangan Market can be seen in Table 7.

Table 7. The Effectiveness of Withdrawal of Charges in the Jerakah Market

Category	Year	Realization of Market Retribution (Rp)	Target of Market Retribution	CPI (%)
Before e-retribution	2015	251.420.312	308.756.370	81,43
	2016	250.321.242	296.203.103	84,51
	2017	269.769.719	318.049.657	84,82
After e-retribution	2018	282.121.332	312.253.826	90,35
	2019	302.121.321	331.637.015	91,10
	2020	310.648.915	336.491.459	92,32

Source: Semarang City Trade Office (data processed)

The Effect of E-Market Retribution on the Effectiveness of Market Retribution Withdrawal in Semarang City

Market retribution is a levy on services for the provision of traditional market facilities managed by the Regional Government and specifically provided for traders. The effectiveness of market retribution withdrawals in Semarang City can be seen in Table 8. Based on Table 8, the CPI value is getting bigger in 2015-2020. In 2015-2019, the CPI value was at 30.20-49.16%. Even though there was an increase in the CPI value, the implementation of market retribution at the People's Market in Semarang City was categorized as ineffective. The percentage of CPI values in the range <60% interprets that the implementation of retribution is categorized as ineffective (Samosir, 2020). This is caused by factors of officers, traders, and rules. In 2015-2017, the implementation of retribution is still done manually. In 2018, e-retribution was implemented but it was not yet optimal so the difference was not that noticeable. The number of markets in Semarang City that have not implemented e-retribution is still minimal. In 2019, the CPI value increased to 49.16%.

The increase in the CPI value was also followed by an increase in the number of people's markets that implemented e-retribution. In 2020, the number of people's markets that implement e-retribution is more than the previous year. A drastic increase in the CPI value occurred in the implementation of user fees at the People's Market in Semarang City in 2020, which was 98.61%. This shows that the implementation of retribution at the People's Market in Semarang City in 2020 is categorized as effective. Based on these data, the increase in the number of people's markets that contribute to the implementation of e-retribution markets has a positive correlation to the effectiveness of implementing market retributions.

Table 8. Effectiveness of Retribution Withdrawal on Seller in Semarang City

Year	Realization of Market Retribution (Rp)	Target of Market Retribution	CPI (%)
2015	14.284.776.086	47.300.583.066	30,20
2016	15.300.640.000	43.222.146.893	35,40
2017	15.520.035.512	34.328.766.892	45,21
2018	20.200.366.000	43.629.300.216	46,30
2019	21.978.776.980	44.708.656.000	49,16
2020	14.791.533.646	15.000.000.000	98,61

Source: Semarang City Trade Office (data processed)

The value of CPI (effectiveness ratio) is measured by comparing the target and the realization of retribution receipts for each period. The effectiveness ratio is very important for the Semarang City government in assessing the performance of the Semarang City Trade Office. The effectiveness of the implementation of e-retribution has a positive correlation in increasing local revenue. All regional revenues originating from regional original economic sources Regional original income is called regional original income (Dirasmi & Soleh, 2016). Market retribution is a regional levy so that the increase in market levies is directly proportional to the increase in regional levies. Increased regional levies will also increase local revenue.

E. CONCLUSIONS

The implementation of public service policy innovations in the form of a market e-retribution system at Sampangan Market has been efficient and effective. The efficiency of the implementation of e-retribution in Sampangan Market can be seen based on the CCER value to 50.64% in 2018 and continues to decline to 28.59%. The effectiveness of the implementation of e-retribution in the Sampangan Market can be seen based on the CPI value of 91.30% in 2018 which was originally 85.42% in 2017 and has fluctuated until the CPI value becomes 90.40% in 2020 which is still categorized as higher. effective before the implementation of e-retribution in 2015-2017.

The implementation of public service policy innovations in the form of a market e-retribution system at the Jerakah Market in 2018-2020 has been efficient and effective. The efficiency of the implementation of e-retribution in the Jerakah Market can be seen based on the CCER value of 40.64% in 2018 and continues to decline to 37.12% in 2020. The effectiveness of the implementation of e-retribution in the Jerakah market can be seen based on the CPI value of 90, 35% in 2018 and continues to increase to 92.32% in 2020. Although e-market levies have not been applied in all People's Markets in Semarang City, the increase in the number of people's markets that implement e-market levies in Semarang City provides effective results with a CPI value of 98.61% or twice the previous year. The Semarang City Government in collaboration with the Semarang City Trade

Office has optimized its performance to improve public services and community welfare in Semarang City through market e-retribution. The implementation of e-retribution has the potential to become a positive trend for the next three years.

The application of market e-retribution should also be applied to all markets in Semarang City because some people's markets in Semarang City still use manual retribution payments. Manual retribution is still less efficient and effective than e-retribution. Optimizing e-retribution can be done with counseling and education about the procedures and benefits of e-retribution for the welfare of traders in Semarang City Market. In addition to practical factors, tariff adjustments based on the facilities received by traders at the Semarang City Market are the background for an efficiency and effectiveness of implementing e-retribution markets in Semarang City.

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