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Analysis of Potential Business Service Retribution to Regional Original Revenue in Pacitan Regency 2019-2023

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ABSTRACT

This study aims to analyze the potential revenue from business service retribution in Pacitan Regency by utilizing the actual revenue data of the retributions from 2019 to 2023. This research is a qualitative descriptive study. The primary data was obtained from interviews and the secondary data was collected from the financial reports of Pacitan Regency. To analyze the data, the researcher used a potential analysis of the current conditions from 2019 to 2023 and a trend analysis to project estimated revenues. The researcher used the data in the period before the pandemic and after the pandemic for the next four years. The potential analysis results indicate that there are components of business service retribution that potentially need to be improved. These components are fish auction place retribution, with revenue realization of 99.51% of the set budget, and recreational and sports places retribution, with revenue realization of 83.43% of the set budget. The trend analysis predicts an annual increase in revenue of IDR 2,722,774,900.50 according to predictive analytics after the pandemic. Based on this research, several aspects need to be improved to enhance the revenue from business service retribution, particularly concerning the quality of Human Resources (HR). The improvement and addition of facilities at locations as the objects of business service retribution are also needed.

Keywords: potential analysis; target achievement percentage; trend analysis

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INTRODUCTION

Regional autonomy is a form of reformation. Regional autonomy is reckoned to have a significant role in overcoming problems of uneven national development because regions can organize their governance independently (Sanga, et al., 2018). One aspect of regional autonomy is related to regional financial management. Regional financial management based on autonomy is called fiscal decentralization. Fiscal decentralization is closely related to regional financial independence. Regional financial independence is the ability owned by the region in the form of efforts to extract potential revenues that reflect the ability of local governments to financially support their activities, promote development, and offer services to the community in their region (Oki, et al., 2020). According to CICA in Ritonga (2014), financial independence is a situation where a local government is not dependent on sources of funding outside its control or influence, whether national or international. Regional financial independence is crucial for each area, as it represents the local government's ability to effectively manage resources and maximize Regional Original Revenue (Indonesian: *Pendapatan Asli Daerah*, abbreviated PAD) (Malau & Parapat, 2020).

One example is regional autonomy in Pacitan Regency which is an autonomous region located in East Java Province with longitude 110.55°-111.25°E and latitude 7.55°-8.17°S and its territory have an area of 1,389.87 km² (90.64 %) consisting of 12 sub-districts, 166 villages and 5 sub-districts (Sulastiningsih, et al., 2023). Pacitan Regency has numerous regional revenue sectors that need further development. The goal is to reduce dependence on external financial assistance, such as assistance from central government, provincial government, and other sources. According to Mahmudi in Ullo, et al. (2023), regional financial independence is measured using the ratio between the amount of original regional revenue and the amount of central government as well as province transfers and loans. The results of measuring this ratio are categorized into four types of financial capability categories, namely very low with a percentage of 0%-25%, low with a percentage of 26%-50%, medium with a percentage of 51%-75%, and high with a percentage of 76%-100% (Ministry of Home Affairs Research and Development Team in Oki, 2020). After analyzing the financial independence ratio of regional districts through local government financial report data, it was found that the regional financial independence level of Pacitan Regency was very low, with a rate of 0.13% from 2019 to 2023. It indicates that the management of local resources and sources of PAD in Pacitan Regency is not yet optimal. As a result, it is important to analyze the shortcomings in current management to improve and achieve their objectives of regional financial independence.

According to Destiningsih et al. (2019), the potential of PAD owned by an area can be in the form of natural resources or leading commodities which also can be used as a significant factor to support capital for regional economic development. PAD is a type of regional revenue to carry out its duties, namely serving the community by utilizing the potential of original regional resources in the region (Mailindra, 2022). Sudarmana and Sudiartha (2019) described PAD as a source of regional revenue which is initially collected in a region as a basis for capital for regional governments in financing regional development. According to Nasir (2019); Azhar (2021); and Maulina et al. (2021), PAD consists of four components, namely regional taxes, regional retributions, separated regional wealth management results, and another legitimate PAD.

One of the components of PAD is regional retribution which is defined as the results of collections from regional governments as compensation for service activities or certain permits that are granted or specially facilitated by regional governments to meet the needs of individuals and companies (Novira & Ramdani, 2022). Regional retributions are put to use in advancing regional development and increasing regional revenue (Yunita, 2020). The results of collecting regional retributions are not only to support regional development projects but also to improve and balance the economy and community welfare. Besides that, regional retributions have their function as stated by Miswar et al. (2021), namely

being one type of PAD source, being able to regulate economic activities in the region, being a means of creating regional economic stability, and helping to equalize development and community revenue.

Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Government, PAD is obtained from regional taxes, regional retributions, and management results to separate regional wealth from legitimate regional original revenue following legislation. One type of regional retributions is a business services retribution which is defined as one type of regional retributions that comes from regional services that exploits the potential and wealth in an area where it has never been managed or nonoptimally managed by the external parties to local government. This retribution adheres to the principles and objectives, namely determining the amount of reward to obtain a reasonable profit (Rajab, 2020). The indicator of the object of retribution is categorized as business services as stated by Jafar et al. (2023) is the use of regional assets, markets or wholesalers or shops, fish auction places, terminals, slaughterhouses, and services to ports. In Pacitan Regency, as explained in the Notes to the 2023 Regional Government Financial Report, there are seven business services retribution objects, namely the use of regional assets, auction places, special parking lots, lodging, terminals, slaughterhouses, and tourist and sports attractions. Each of the subject to retribution on business services has been regulated in Pacitan Regency regional regulations, for example, Pacitan Regency Regional Regulation No. 18 of 2011 concerning Retribution for Fish Auction Places, Pacitan Regency Regional Regulation No. 23 of 2011 concerning Retribution for Slaughterhouses, Regulations Pacitan Regency Region No. 4 of 2021 concerning Amendments to Pacitan Regency Regional Regulation No. 21 of 2011 concerning Parking Place Retributions, etc.

Every autonomous region in Indonesia including Pacitan Regency has revenues from business service retribution. However, in the last five years, business service retribution has experienced high fluctuations and can only achieve the budget target in 2019 and 2022. In 2020, 2021, and 2023 the business service retribution has not yet reached 80% of the set budget target. This was affected by one component of business services which experienced a high decline, thus impacting the total revenue from business service retribution. The following is a table of the budget amount and realization of revenues from Pacitan Regency business services retribution from 2019 to 2023.

Table 1. Budget and realization of Pacitan regency business services retribution 2019-2023

Year	Budget (IDR)	Realization (IDR)	Percentage (%)
2019	13,108,344,595.00	13,877,434,665.00	105.87
2020	7,596,613,255.00	5,664,714,525.00	74.57
2021	8,198,579,890.00	5,870,41,359.00	71.60
2022	12,217,698,879.00	12,608,886,919.25	103.20
2023	14,605,769,967.00	11,315,967,160.00	77.48
Average			86.54

Source: Data processed from Pacitan Regency regional government financial reports

Table 1 shows the percentage of realization achieved of the business service retribution budget for five years. From 2019 to 2023, the business service retribution produces an average of 86.54%. The average result is caused by differences in the percentage of budget target achievement every year. The budget targets were only achieved in 2019 and 2022, with the revenue exceeding 100%-reaching 105.87% in 2019 and 103.20% in 2022. However, in 2020, 2021, and 2023, the revenue did not meet the targets, as it decreased and remained below 80%. This happened because numerous factors influence the amount of business services retribution revenue in Pacitan Regency, such as the pandemic which has caused significant fluctuations and instability in revenue over the past five years. Thus, ongoing efforts are being made each year to meet the budgetary targets, considering the current

circumstances. This is linked to the potential that can be exploited. Potential represents the opportunities to be developed to achieve budgetary targets. While the budgetary objective is a goal to be achieved, the potential represents the efforts and resources needed to achieve the objective.

The realization of business service retribution for the five years from 2019 to 2023 varies and fluctuates. In 2019, the revenue from business services retribution totaled 13 billion rupiah. However, in 2020, there was a significant decrease of IDR 8,212,720,140.00, with a total of IDR 5,664,714,525.00. In 2021, there was a slight increase of IDR 205,702,834.00, amounting to IDR 5,870,417,359.00. Furthermore, in 2022, the revenue increased significantly by IDR 6,738,469,560.25, totaling IDR 12,608,886,919.25. By 2023, the revenue had decreased again by IDR 1,292,919,759.25, with a total of IDR 11,315,967,160.00.

The business services retribution budget realization percentages have shown variations over the past few years. In 2019, the realization reached 105.87% of the set target. In 2020, this percentage decreased by 31.30% to 74.57%. Although the realization increased in 2021, the percentage dropped by 2.97% to 71.60% due to an increased budget target. However, in 2022, the realization is expected to increase significantly by 31.60% to reach 103.20%. Nevertheless, in 2023, there is an anticipated significant decrease of 25.73% to 77.48% in the realization of business service retribution.

Business services retribution is an important source of local revenue, although it typically generates less revenue for the region compared to other sources such as regional taxes. Nonetheless, removing this source of revenue would have a negative impact on the region's finances. Therefore, it's essential for each region to optimize the collection of business services retribution, in addition to other revenue sources, in order to achieve financial independence. In Pacitan Regency, business services retribution contributes significantly more than other types of retribution, such as general service retribution and certain licensing retribution. Because of its significant importance, the author is motivated to focus on studying and improving the management of business services retribution specifically.

RESEARCH METHOD

The research method employed is qualitative, as explained by Hasan et al. (2023), qualitative research involves open communication with sources to acquire the desired data. Research data was collected through interviews, observations, and document studies. According to Sugiyono (2022), conducting interviews can assist in formulating the research problem, while observation involves studying the objects of the research. Document study, as explained by Nilamsari (2014), entails gathering and examining both text and images for a comprehensive study. Interviews were conducted with the participants, namely the Head of Revenue Division of Pacitan Regency Regional Financial Agency (Indonesian: *Badan Keuangan Daerah*, abbreviated BKD) and the staff of the same division. The researcher conducted on-site observations at the BKD office in Pacitan Regency, focusing on the systematic management of business services retribution. Additionally, the researcher conducted documentary studies using data from the Pacitan Regency Regional Government Financial Reports (Indonesian: *Laporan Keuangan Pemerintah Daerah*, abbreviated LKPD) from 2016 to 2023 and analyzed local government regulations. This research involved two types of descriptive analysis: potential analysis and trend analysis.

The data's validity and accuracy were tested using the triangulation technique. Triangulation involves checking data from multiple sources to verify its credibility (Fitrah & Luthfiyah, 2017). This includes cross-referencing data obtained from different sources and confirming it through interview techniques.

Potential Analysis

The analysis of potential involves evaluating and identifying the strengths of the business services and revenue sector to determine how this potential can be developed and utilized to increase PAD. The main objective of this analysis is to understand the factors that influence revenue from business services and how this potential can be used to achieve the goal of generating business service revenue. The analysis will focus on the revenue components from business services in Pacitan Regency. The initial step involves measuring the target achievement ratio or effectiveness ratio. However, in this study, the focus is solely on measuring the percentage of the target or effectiveness and not on categorizing the levels of business service retribution effectiveness in Pacitan Regency. The evaluation of target achievement or effectiveness is carried out by comparing the actual revenue of business services retribution with the budgeted amount. Hence, it's essential to identify which elements of the business services retribution have not met 100% of the budget target. These elements will be analyzed to comprehend the reasons for not achieving the target, and necessary measures will be explored to enhance and increase revenue until the set target is achieved, which is referred to as the potential that will be analyzed. This analysis is linked to on-site conditions related to retribution collection and identifying deficiencies that need to be addressed.

Trend Analysis

According to Asih and Syarifudin (2020) trend analysis used to project or estimate future results. The general form of the trend equation is $\hat{Y} = a + bx$ (Swastika, et al., 2022). The trend analysis employs the least squares method, known for its simplicity and various advantages over other methods. Reza et al. (2021) state that this method is highly effective in calculating trend line measurements by minimizing errors, ensuring that the estimated value of \hat{Y} closely aligns with the true value. The values of a and b in the general trend equation are obtained by the formula below.

$$a = \frac{\sum_{i=1}^n Y_i}{n} \quad \text{and} \quad b = \frac{\sum_{i=1}^n X_i Y_i}{\sum_{i=1}^n X_i^2}$$

Information:

a = Constant

b = Slope of the line

X_i = Time period

Y_i = The data sought

Source: Asih and Syarifudin (2020)

RESULTS AND DISCUSSION

Potential Revenue of Pacitan Regency Business Services Retribution

The data shows that the average percentage of business service retribution realization from 2019 to 2023 is 86.54%. This indicates that there is still potential to increase Pacitan Regency's business service retribution to reach the target percentage of 100%. The breakdown of the business service retribution components from 2019 to 2023 is detailed in Table 2 below.

Table 2. Percentage of business services retribution budget achievement

Type of Retribution	Percentage per Year (%)					Average (%)
	2019	2020	2021	2022	2023	
Use of Wealth Area Retribution	180.02	344.22	135.83	110.58	125.19	179.17
Fish Auction Place Retribution	43.84	186.24	127.02	77.67	62.77	99.51

Type of Retribution	Percentage per Year (%)					Average (%)
	2019	2020	2021	2022	2023	
Terminal Retribution	97.80	127.72	122.54	105.69	101.37	111.02
Special Place of Parking Retribution	210.19	123.42	30.04	81.63	99.92	109.04
Premises Lodging Retribution	141.18	96.33	0.00	0.00	380.77	123.66
Slaughterhouse of Animal Retribution	102.15	98.53	100.60	100.89	100.68	100.57
Recreational and Sport Places Retribution	107.27	69.93	64.29	103.40	72.26	83.43

Source: Data processed from Pacitan Regency regional government financial reports

According to Table 2, almost all types of business service retributions in Pacitan Regency have reached 100% of the budget target, except for two types: fish auction place retribution, which has reached 99.51%, and recreational and sport places retribution, which has reached 83.43%. During interviews with the head of the revenue division of BKD of Pacitan Regency, it was revealed that revenue from auction place retribution has consistently decreased over the past five years, failing to meet its targets. This decline is attributed to various factors such as changes in policies and industry conditions. Furthermore, the revenue from tourist attractions and sports facilities has also decreased due to increased competition between the local government and other external parties. To achieve the 100% target, it is crucial to analyze the factors contributing to the revenue decrease and explore initiatives to increase revenue collection, particularly focusing on auction places and recreational and sports places in Pacitan Regency.

1. Analysis of Potential Fish Auction Place Retribution

The revenue from fish auctions in Pacitan Regency from 2019 to 2023 had an average percentage target achievement of 99.51%, which means there is a potential for improvement of approximately 0.49%. Though it may seem like a small percentage, it still represents an opportunity to increase revenue. Detailed data about the realization and budget for fish auction place retributions are in the table below.

Table 3. Budget and realization of fish auction place retribution

Year	Budget (IDR)	Realization (IDR)	Percentage (%)
2019	722,096,595.00	316,569,525.00	43.84
2020	138,511,255.00	257,965,675.00	186.24
2021	308,089,890.00	391,338,974.00	127.02
2022	338,898,879.00	263,224,433.00	77.67
2023	357,388,767.00	224,320,320.00	62.77
Average			99.51

Source: Data processed from Pacitan Regency regional government financial reports

In Table 3, it is shown that the average achievement percentage of the auction place retribution target is 99.51% from 2019 to 2023. There was a significant increase from 2019 to 2020, with the percentage rising by 142.40%. However, in the following year, the percentage decreased, and this trend continued until 2023. The decrease from 2020 to 2021 was 59.22%, from 2021 to 2022 it was 49.35%, and from 2022 to 2023 it was 14.90%.

The reason the revenue of the fish auction place retribution has not reached the target is due to the policies in effect regarding the management of fish auction places in Pacitan Regency. According to information obtained from a Pacitan Regency BKD revenue staff member, there are policies for transferring the facilities and infrastructure of the auction places, initially managed and fully utilized by the Regency Government Pacitan, to the East Java Provincial Government since 2019. However, the Regency Government Pacitan still has the authority to collect retribution from fish auction places for the sale of marine and fishery products. The transfer of the retribution to the Pacitan Regency Government has resulted in decreasing revenues from fish auction places each year.

Regarding the implementation of a policy to transfer the management of certain fees at the fish auction place, there have been some impacts on the field conditions. The revenue staff of BKD Pacitan Regency believes that the local community is facing challenges in understanding the new system for paying fees at the fish auction place. Previously, payments were made directly to the collectors of Pacitan Regency fees. However, with the new policy, payments have to be made in a different and complicated manner. As a result, people's awareness of their fee obligations has decreased, leading to a decrease in payments to the local government. The confusion caused by the new payment system has made people reluctant to fulfill their obligations.

Sanctions and fines for late payments are outlined in local regulations. However, internal factors, such as inadequate training and understanding among the staff responsible for collecting revenue, have led to revenue falling short of expectations. For example, while there are enough employees with the authority to manage revenue collection at the fish auction place, their quality and understanding of retribution management, including retribution law, is lacking. It is crucial for employees and relevant parties to have a better grasp of retribution management, which would greatly improve the overall process.

2. Analysis of Recreational and Sport Places Retribution

From 2019 to 2023, the average percentage of budget target achievement from fees for recreational and sports venues was 83.43%. There is potential for improvement by investigating why the fees for recreational and business venues have not reached 100%. The table below shows the budget details and also actual fees collected for recreational and sports venues, along with the percentage of target achievement each year.

Table 4. Budget and realization of recreational and sport places retribution

Year	Budget (IDR)	Realization (IDR)	Percentage (%)
2019	11,920,020,000.00	12,786,212,000.00	107.27
2020	7,347,596,000.00	5,138,119,000.00	69.93
2021	7,253,258,000.00	4,662,983,000.00	64.29
2022	10,767,930,000.00	11,133,733,000.00	103.40
2023	12,336,200,000.00	8,914,621,800.00	72.26
Average			83.43

Source: Data processed from Pacitan Regency regional government financial reports

According to Table 4, the average percentage of revenue realization from fees for recreational and sports places in Pacitan Regency was 83.43%. In 2019, the actual revenue reached 100% and even more, totaling 107.27% of the target. However, in 2020, there was a decrease in the percentage of budget target achievement by 37.34% to 69.93%. In 2021, the percentage decreased further by 5.64% to 64.29%. In 2022, the target achievement reached more than 100% with an increase of 39.11% from 2021 to 103.40%. However, with the decrease in realization in 2023, the percentage of budget target

achievement again decreased by 31.14% to 72.26%. Throughout 2019 to 2023, there were both increases and decreases in revenue realization and percentages of target achievement, resulting in an average revenue realization for recreational and sports places in Pacitan Regency that tended to remain below 100%.

There are multiple reasons for the decrease in retribution revenues in recreational and sports places in Pacitan Regency. One major cause is the impact of the pandemic on local areas. However, the pandemic is not the sole reason for the decline. According to an interview with the Head of Revenue in BKD Pacitan Regency, external factors contributing to the decline in revenue from retributions for recreational and sports places include the long-term management of several recreation and tourism objects by the village government, and the attractiveness of new recreation objects from the private sector, which causes people to prefer visiting the newest tourist attractions.

According to the website radarmadiun.jawapos.com, the number of tourists in Pacitan Regency was recorded at 1.5 million in 2022. This decreased by approximately 20% to 1.2 million tourists in 2023. The Pacitan Regency Government received less than 50% of the tourists in 2023, with only 667,085 tourists visiting government-owned tourist areas in Pacitan Regency. The competition between local governments and outside parties has had a significant impact on regional retribution revenues.

There are internal factors contributing to the decline in revenue from admission fees for recreational and sports facilities, particularly in their management of recreational areas. According to information from the revenue staff of BKD Pacitan Regency, the infrastructure management of various recreational areas owned by local governments is still not optimal and appears to be monotonous. Compared to recreational areas in other regions, Pacitan Regency lags due to a lack of innovation and renewal in creating tourist attractions that would appeal to society.

The management of recreational places is still behind in terms of digitalization. Most tourist attractions owned by the local government still rely on conventional cash payment systems, making the process inefficient. In today's digital era, many people prefer non-cash payment methods for their speed and convenience. However, in remote areas with limited internet access, such as in Pacitan Regency, implementing non-cash payment facilities like the Quick Response Code Indonesian Standard (QRIS) is challenging. Additionally, visitors often face issues with telephone connection at these tourist attractions. As a result, the collection of retributions at recreational facilities in Pacitan Regency is still limited and inefficient, impacting the revenue. This situation needs to be addressed to improve the collection of fees at these recreational and sporting venues.

The management needs to take into account the condition of human resources in the field, including the local food and souvenir sellers who rely on the recreational facilities provided by the government. Many of these vendors struggle to effectively market their businesses, leading to visitor discomfort and disinterest in the recreation area. Furthermore, the internal management's human resources also need attention. Currently, there is no consistency in the timing of retribution revenue payments by collectors, with some depositing daily and others weekly or monthly depending on circumstances. Addressing this lack of uniformity is crucial to ensure transparency in financial revenue.

Estimated Revenue from Pacitan Regency Business Services Retribution

The estimation of revenue from business service retributions in Pacitan Regency is done using the least squares trend analysis method. The data used includes the realization of business service retribution revenues, categorized as the year before the pandemic and the year after the pandemic. The year 2020 was not included in the forecast trend analysis due to the significant decline in business services retribution revenue caused by the pandemic. This anomaly was unexpected and had a major impact on the economic sector. Data on business services retribution revenue before the pandemic was

collected from 2017 to 2019, while data after the pandemic covers the years 2021 to 2023. Further explanation regarding the calculation of trends using the quadratic method will be provided below.

Table 5. Revenue forecast trend analysis business service retribution before pandemic

Year	X _i (Period)	Y _i (Realization)	X _i ²	X _i Y _i
2017	-1	11,180,344,449.00	1	-11,180,344,449.00
2018	0	9,627,202,893.00	0	-
2019	1	13,877,434,665.00	1	13,877,434,665.00
Amount	0	34,684,982,007.00	2	2,697,090,216.00

Source: Data processed

Based on Table 5 it is known that the number of each column starts from the number X_i or a period amounting to 0 (zero), Y_i or the realization of retributions during the current year amounting to 34,684,982,007.00, the sum of the squares of each X_i² is 2, and the sum of the multiplications of X_i and Y_i found to be 2.697.090.216,00. Each component has a quantity as calculated mathematically so that the value the constant a and slope b can be found by plugging in the sums the required amount in the following formula.

$$a = \frac{\sum_{i=1}^n Y_i}{n} = \frac{34,684,982,007.00}{3} = 11,561,660,669.00$$

After carrying out calculations, the slope value b is obtained at 1,348,545,108.00. This value is a stable value because shows the slope of the trend line. In search of estimates receipt of business service retribution, the b value is always multiplied by X_i or the time period as the wish to search as appropriate. The linear trend equation is in the following formula.

$$b = \frac{\sum_{i=1}^n X_i Y_i}{\sum_{i=1}^n X_i^2} = \frac{2,697,090,216.00}{2} = 1,348,545,108.00$$

After carrying out calculations, the slope value b is obtained at 1,348,545,108.00. This value is a stable value because shows the slope of the trend line. In search of estimates receipt of business service retribution, the b value is always multiplied by X_i or the time period as the wish to search as appropriate. The linear trend equation in the following formula.

$$\hat{Y} = 11,561,660,669.00 + 1,348,545,108.00X_i$$

The linear trend equation can be used to seek estimates of business services retribution revenues in four years. This forecast analysis is used to estimate revenues for future years using data from years before the pandemic. The calculation regarding the estimated revenues is explained in the following table.

Table 6. Estimated revenue from business services retribution before pandemic

Year	Trend Formula	X _i	X _i Y _i
2020		2	14,258,750,885.00
2021	$\hat{Y} = 11,561,660,669.00 + 1,348,545,108.00X_i$	3	15,607,295,993.00
2022		4	16,955,841,101.00
2023		5	18,304,386,209.00

Source: Data processed

Based on the trend analysis results in Table 6, the estimated increase in business services retribution revenue in Pacitan Regency before the pandemic was expected to be modest. A projected increase of IDR 1,316,220.00 from 2019 to 2020 was anticipated, with subsequent years expected to show steady growth following a trend of IDR 1,348,545,108.00. The forecast for business service retribution revenue for the next four years is contingent on no significant factors impacting the revenue. However, an unexpected event occurred—the COVID-19 pandemic—resulting in a considerable decline in the economic sectors of Pacitan Regency, significantly impacting the locally-derived income (PAD) of the Regency, particularly business services retribution. Consequently, the analysis of the pre-pandemic estimates was unfeasible due to circumstances necessitating policy changes. The decline in business services retribution revenue in 2020 led to anomalies in the estimates for subsequent years, prompting the need to treat 2020 as an atypical or non-representative year due to the pandemic's impact. The following reflects the trend analysis calculation of estimated revenue for the years after 2020, from 2021 to 2023.

Table 7. Revenue forecast trend analysis business service retribution after pandemic

Year	X _i (Period)	Y _i (Realization)	X _i ²	X _i Y _i
2021	-1	5,870,417,359.00	1	-5,870,417,359.00
2022	0	12,608,886,919.25	0	-
2023	1	11,315,967,160.00	1	11,315,967,160.00
Amount	0	29,795,271,438.25	2	5,445,549,801.00

Source: Data processed

Based on Table 7 it is known that the number of each column starts from the number X_i or a period amounting to 0 (zero), Y_i or the realization of retributions during the current year amounting to 29,795,271,438.25, the sum of the squares of each X_i² is 2, and the sum of the multiplications of X_i and Y_i found to be 5,445,549,801.00. Each component has a quantity as calculated mathematically so that the value the constant a and slope b can be found by plugging in the sums the required amount in the following formula.

$$a = \frac{\sum_{i=1}^n Y_i}{n} = \frac{29,795,271,438.25}{3} = 9,931,757,146.08$$

After carrying out calculations, the value of the constant a is obtained at 11,561,660,669.00. This means to count the number of admissions in the coming year should add value without exception because it has become a reference as follows according to the general equation of trend analysis. This value is the average receipt of business service retribution during 2021 until 2023. Next, to find the slope b value, the researchers use the following formula.

$$b = \frac{\sum_{i=1}^n X_i Y_i}{\sum_{i=1}^n X_i^2} = \frac{5,445,549,801.00}{2} = 2,722,774,900.50$$

After carrying out calculations, the slope value b is obtained at 2,722,774,900.50. This value is a stable value because shows the slope of the trend line. In search of estimates receipt of business service retribution, the b value is always multiplied by X_i or the time period as the wish to search as appropriate. The linear trend equation in the following formula.

$$\hat{Y} = 9,931,757,146.08 + 2,722,774,900.50X_i$$

The linear trend equation can then be used to seek estimates of business services retribution revenues in four years. This forecast analysis is used to estimate revenues for future years using data from years after the pandemic. The calculation regarding the estimated revenues is explained in the following table.

Table 8. Estimated revenue from business services retribution after pandemic

Year	Trend Formula	X _i	X _i Y _i
2024	$\hat{Y} = 9,931,757,146.08 + 2,722,774,900.50X_i$	2	15,377,306,947.08
2025		3	18,100,081,847.58
2026		4	20,822,856,748.08
2027		5	23,545,631,648.58

Source: Data processed

According to Table 8, revenue from business services retribution in Pacitan Regency is expected to increase from 2024 onwards, after the pandemic. In 2024, the revenue is estimated to increase by IDR 4,061,339,787.08, with a steady rise in the following years at a rate of IDR 2,722,774,900.50. This growth is due to a significant increase in revenue observed between 2021 and 2022. Post-pandemic revenue growth is markedly different from pre-pandemic periods, where revenue tended to fluctuate only slightly. This resulted in the estimated trend line not differing much from the actual values in previous years. However, post-pandemic revenue analysis is expected to show a notable increase compared to previous periods, given that the Pacitan district government attained its business services retribution collection targets in 2022, thereby restoring revenue to pre-pandemic levels.

CONCLUSION

The average achievement percentage of the business services retribution budget target from 2019 to 2023 was 86.54%. This figure indicates that there is still potential to increase revenue. Two components with significant potential are the fish auction place retribution, which achieved 99.51% of its target, and retributions for recreational and sports places, which achieved 83.43% of their target. Several factors contribute to the reduction in retribution from the fish market, including the retribution object transfer policy and inadequate retribution management due to human resource limitations. Furthermore, low public awareness about retribution obligations has also contributed to this decrease. The decline in retributions from recreational and sports places is attributed to competition between the local government and external parties in the management of tourist attractions. Additionally, this decline is exacerbated by the poor condition of facilities and access roads owned by the local government, which tend to be unattractive. Trend analysis using the least squares method reveals a significant difference in estimated revenue from business services retribution before and after the pandemic. According to the analysis, business services retribution revenue in Pacitan Regency is projected to grow by IDR 2,722,774,900.50 annually in the next four years after the pandemic. Nonetheless, this value is an estimate and may differ in reality. Trend analysis serves as a reference for the anticipated revenue.

The recommendation is to increase human resources both internally and externally, with a focus on quality rather than quantity. For example, provide training for employees in the field of retribution management, such as educating the community on the importance of paying business service retributions and promoting retribution objects to the public to attract visitors. Additionally, it is important to train both management employees and field employees on retribution management policies, including laws related to retributions and collection procedures. Furthermore, it's essential to

improve facilities at business service retribution sites to make them more accessible and attractive to the public, especially for tourist attractions managed by the local government.

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