

# The Contribution of “Rumah Susun” Retribution Toward Regional Original Income

<sup>1</sup> FADJAR TRI SAKTI, <sup>2</sup> ENKGUS, <sup>3</sup> ASTRI AFRILIA

<sup>1,2,3</sup> State Islamic University Sunan Gunung Djati Bandung, Indonesia  
Correspondence author: fadjartrisakti@uinsgd.ac.id

**Abstract.** Retribution for Rumah Susun (flats) is one of the local revenue potentials for Regional Original Income in Bandung Regency. The problem in this study is that the contribution of Rumah Susun retribution to local revenue from 2013 to 2017 has not reached the target. This study aims to determine and describe the amount of contribution of Rumah Susun retribution to local revenue. The method used in this research is a quantitative approach with an associative type. The population in this study is data on the attainment of the target of Rumah Susun retribution and the realization of local revenue in Bandung Regency from 2013 to 2017. Meanwhile, the sampling of Rumah Susun retribution uses purposive sampling technique. The results partially reveal that the levy variable has a significant effect on local revenue and has a strong correlation between the two.

*Keywords:* local own-source revenue (pad), governance, retribution contribution

## Introduction

The administration of regional governments in the era of autonomy must optimize and utilize natural resources and other potentials in their own regions, for the sake of regional continuity and progress (Christia, AM, Ispriyarso, 2019). The Bandung Regency Government through the Public Housing, Settlements and Land Services which is technically operated by the Regional Technical Implementation Unit (UPTD) has the main duties and functions including carrying out part of the authority for receiving Regional Original Revenue in the form of flat retribution (Engkus, 2019). The source of Regional Original Income comes from 1) Regional tax revenue, 2) regional retribution income, 3) regional company income, and 4) other regional business results that are still valid (Putera. R. E, 2016). This means that the most potential and provide the largest revenue to the regional treasury are local taxes and levies. (Fadli, 2016) argues that regional levies are principally managed and regulated by each local government. (Presiden RI, 2009) Law Number 28 of 2009 concerning

Regional Taxes and Regional Levies states that Regional Levies are payments for certain services or permits that are specifically given and/or given by the Regional Government.

Marihot Palaha Siahaan said retribution is an obligatory payment for citizens to the state because of certain services. McMaster in (Siahaan, 2016) stated two principles of levies, namely (1) the principle of benefit, meaning that those who receive services must pay according to their needs; (2) the principle of ability to pay means that the imposition of levy rates is based on the ability of the levy obligation.

One of the potential local levies in Bandung Regency is Rumah Susun (flats) levies. The object of the retribution itself has three categories, namely (1) Public Service; (2) Business Services; and (3) Certain Licenses. These Rumah Susun are included in the Business Service Retribution group (Sudarti, 2016). (Bupati Bandung, 2012) based on Regional Regulation Number 12 of 2012 concerning Business Service Costs, there are types of business services, among others (1) Types of service business in this regional

**Received:** 2020-05-14, **Revised:** 2020-09-16, **Accepted:** 2020-12-22

Print ISSN: **0215-8175**; Online ISSN: **2303-2499**. DOI: <https://doi.org/10.29313/mimbar.v36i2.6058>

Accredited **Sinta 2** based on the decree **No.10/E/KPT/2019** until **2024**. Indexed by DOAJ, Sinta, Garuda, Crossreff, Dimensions

regulation include a. Levies on the Use of Regional Assets; b. Terminal Retribution; c. Special Parking Area; d. Retribution for wholesalers and/or department stores; e. Retribution for Recreation and Sports. (2) Types of business service levies other than those regulated in this regional regulation are stipulated by a separate regional regulation guided by the statutory regulations. In technical operations, the management at the lower level determines the success of achieving goals (Silalahi, 2019). Laws and regulations governing Rumah Susun (Bupati Bandung, 2010). These Rumah Susun levies can make a potential contribution to Regional Original Income (Ratnawati, 2019). For this reason, the local government has to make the best use of the retribution for these

Rumah Susun. Rumah Susun is a multi-storey building built in an environment that is divided into several functional structural parts in horizontal and vertical directions and is a unit that can be rented and used separately (Muis, I., Nurdin, I., Erlangga, H., & Engkus, 2019), especially for housing that is equipped with a common part. There are three Rumah Susun managed by Bandung Regency: Rumah Susun of Balegede, Jatisari and Balesarakan. However, it is estimated that the Jatisari Flats have only been inhabited for one year, even though the construction of the Jatisari Rumah Susun has started in 2014. Since technically the building has been empty for three years, the decreased building strength resulted in damaged condition shown by cracks in walls and floors starting from the top floor to the

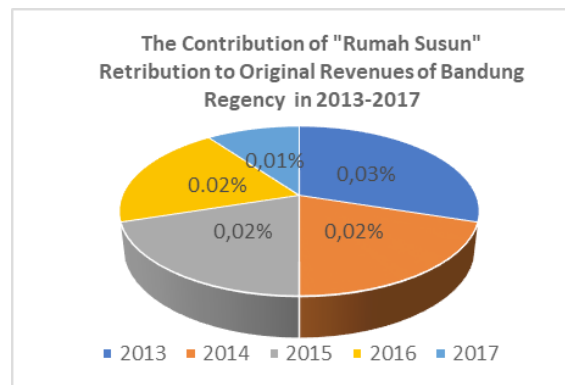


Diagram 1

**Table 1**  
**Target and Realization of Rumah Susun Retribution for Bandung Regency in 2013-2017**

No	Year	Target (Rp)	Realization (Rp)	Percentage (%)
1	2013	200.000.000,00	163.310.000,00	81,66
2	2014	225.000.000,00	171.690.000,00	76,31
3	2015	252.000.000,00	173.210.000,00	68,73
4	2016	252.000.000,00	175.660.000,00	69,71
5	2017	350.016.000,00	170.990.000,00	48,85

Source: BAPENDA of Bandung Regency (Processed by Researchers), 2019

**Table 2**  
**The Contribution of Rumah Susun retribution to Original Income in Bandung Regency in 2013-2017**

No	Year	Flat fees (Rp)	Locally-generated Revenue (Rp)	Contribution (%)
1.	2013	163.310.000,00	507.243.684.130,50	0,03
2.	2014	171.690.000,00	702.045.372.759,08	0,02
3.	2015	173.210.000,00	784.216.215.215,60	0,02
4.	2016	175.660.000,00	856.941.518.254,37	0,02
5.	2017	170.990.000,00	937,320,900,415,35	0,01

Source: BAPENDA of Bandung Regency (Processed by researchers), 2019

bottom floor. Also, the road access to Rumah Susun has just been repaired and the security guard post is also planned to be built by the Bandung Regency Public Housing, Settlement and Land Office.

In addition to meeting the needs of the community to live in a place that is appropriate for low-income people, even not having a house, it is hoped that it can maximize the potential of Rumah Susun as a source of regional income for Bandung Regency (Dedeng YM, Engkus,E, 2019).

Judging from the achievements of Bandung Regency Regional Original Revenue from 2013 to 2017, the retribution has not reached the target set. The following is diagram 1 and table 1 of (BAPENDA, 2018b).

(Wirahayu, AA, Sakina, AW, Dibyorini, 2020) In addition to meeting the needs of the community to live in an appropriate place, it is hoped that the potential of Rumah Susun can be maximized as a source of regional income for Bandung Regency. However, seen from the target and realization of Regional Original Revenue in Bandung Regency in 2013-2017, it has not reached the target set. The contribution of Rumah Susun retribution to PAD is quite far from the expectation as it is shown in table 2 (BAPENDA, 2018a).

From table 2 above, the contribution of the apartment retribution to local revenue is very small. In 2013 it was 0.03%, in 2014 it was 0.02%, in 2015 it was amounted to 0.02%, in 2016 amounted to 0.02%, and in 2017 amounted to 0.01%. It means that the average flat fee contribution from 2013 to 2017 is 0.02%, meaning that the contribution is smaller. Thus, it can be concluded that the Housing, Settlement and Regional Land Office must continue to strive to increase revenue from the Rumah Susun retribution (BAPENDA, 2018a).

Refer to table 3, the realization of local revenue in 2013-2017 has met the target, which has reached an average of 116.47%. However, the realization in 2015 decreased by 3.66% compared to 2014. In 2016, it decreased again by 3.95% from 2015, and in 2017 there was an increase of 2.27%. However, this is not the case with the contribution of the Rumah Susun retribution which is a source of Regional Original Income in Bandung Regency. Hence, the Regional Technical Implementation Unit for Rumah Susun at the Housing, Settlement and Land Office of Bandung Regency which is given the authority to collect Rumah Susun levies must optimize its better performance (Suartini, 2019).

(Nursafitra, Nursadik, M, Yunus, 2019) stated that in order to optimize the revenue from the original region so that the revenue is close to or even equal to the potential revenue, in general, there are two ways, namely by intensifying and extending, intensification is intended to make the collection effective and make the most of the potential owned. (DDTC, 2020) Meanwhile, the extension is intended to attract new taxpayers and may impose new types of taxes and levies.

The levy is based on two principles: the benefit principle and the principle of the ability to pay. Based on the first principle, those who receive direct benefits from service must pay according to their needs. Meanwhile, in the second principle, the imposition of levy rates is refers to the ability of mandatory levies (Sambia, 2018).

Local Own Revenue is a very important source of income which is one of the basic assets of local governments for development funds to meet regional spending (Sulila, 2019).

Retribution for Rumah Susun is one of

**Table 3**  
**Target and Realization of Revenue (PAD) in Bandung Regency in 2013-2017**

No	Year	Target (Rp)	Realization (Rp)	Achievements (%)
1.	2013	430.127.599.111.12	507.243.684.130,50	117.93
2.	2014	583.782.229.947.68	702.045.372.759,08	120.26
3.	2015	672.548.761.360.90	784.216.215.215,60	116.60
4.	2016	760.688.103.744.68	856.941.518.254,37	112.65
5.	2017	815.659.590.119.96	937.320.900.415.35	114.92

Source: BAPENDA of Bandung Regency (Processed by researchers), 2019

the sources of regional income obtained from users of Rumah Susun services/facilities. (Pondaag, J. K., Areros, W. A., & Kaparang, 2016) In line with the community's need for a place to live, especially for people who are less fortunate to buy their own house, the number of residents in the Rumah Susun is increasing and that will also increase the income of the Rumah Susun. This will fill the regional budget, useful for regional development which functions as the capital for regional development (Widiananda, 2018). Thus, it can be concluded that regional retribution, especially Rumah Susun levies, is one of the sources of revenue that can increase local revenue, maximized by intensification and extensification (Takaria, I, Ardini, 2017). To analyze the contribution of local Rumah Susun levies to local revenue, the researcher uses the theory of regional levies (X) **McMaster** in (Noviani, 2018) who hold the view that there are two dimensions, namely (1) the principle of benefit and (2) the principle of ability to pay, local revenue (Y).

**Research methodology**

This study (Local Own Revenue Receipts and Regional Levies from flats) employed quantitative research methods using monthly secondary data during 2013-2017. The research samples were taken using purposive sampling technique with the data based on the Realization of Flats and Local Revenue in Bandung Regency. The data was first tested with classical assumptions test, then regression test, and determination coefficient test followed by hypothesis test.

**Research variable**

The variables in this study consisted of two variables: (1) independent variable, namely variable that causes the dependent variable, (2) dependent variable, which is variable influenced or caused by the independent variable (Sillalahi, 2017). In this study, the revenue from the Rumah Susun retribution is variable (X), and regional income is variable (Y).

The data collection techniques used are observation, interview, literature study, and documentation (Sillalahi, 2017). Data analysis in this study was carried out using the IBM SPSS 20.0 statistical software (Riadi, 2016). The hypothesis that is prepared is Rumah Susun retribution receipts to the increase in local revenue.

(Gozali, 2018) said that the classical

assumption is one way to find out whether the regression model obtained can produce a good linear estimator. If it fulfills the classical assumptions, it means that the regression model is ideal (unbiased) (Best Linear Unbias Estimator/BIRU). The classical assumption test includes normality test, autocorrelation test, multicollinearity test and heteroscedasticity test. This research is conducted using the IBM SPSS 20.0 statistical software. The design of hypothesis testing is carried out to determine the amount of contribution of Rumah Susun retribution to increasing local revenue.

(Sugiyono, 2017) argued that simple Linear Regression Analysis refers to a functional or causal relationship between one independent variable and one dependent variable. The impact of regression analysis can be used to determine the increase or decrease in variable Y (Regional Original Income) or decrease in variable X (Contribution to Rumah Susun Retribution) with the following formula where the value of a and b are sought first with the following variable equation:

$$a = \frac{(\sum Y) (\sum X^2) - (\sum X)(\sum XY)}{n (\sum x^2) - (\sum X)^2}$$

$$b = \frac{n(\sum XY) - (\sum X)(\sum Y)}{n(\sum^2) - (\sum x)^2}$$

- Information:  
 X = Independent Variable (Fixed Cost Receipt)  
 Y = Dependent Variable (Local Income)  
 a = Constant (Y value zero)  
 b = Regression Coefficient.

In this study, the Pearson Correlation Coefficient analysis is used to measure whether there is a linear relationship between "Rumah Susun" retribution receipts and local revenue with the following formula:

$$r = \frac{n\sum XY - \sum x \sum y}{\sqrt{(n\sum x^2 - (\sum x)^2) (n\sum y^2 - (\sum y)^2)}}$$

- Information:  
 R = correlation coefficient  
 N = Number of years counted  
 X = Independent variable (Independent)  
 Y = Related Variable (dependent)

The level of strength or failure of the relationship can be seen from the following table according to (Sugiyono, 2016), which is a guideline for providing an interpretation of the correlation coefficient.

**Table 4**  
**Coefficient Interpretation Reference**

Coefficient interval	Relationship Level
0,00 – 0,199	Very low
0,20 – 0,399	Low

0,40 – 0,599	Low but Sure
0,60 – 0,799	Strong
0,80 – 1,00	Very strong

From Table 4, we can get coefficient score (r), which is useful to find out how much the Contribution of the Rumah Susun to Regional Original Income (Coefficient of Determination). How to calculate is explained in the following. The coefficient of determination is "The ability of variable X (independent variable) to affect variable Y (dependent variable), the greater the coefficient of determination, the better is the ability of X to explain Y" (Sillalahi, 2017). How to calculate is as the following:

$$BC = r^2 \times 100\%$$

Where:

KD: The coefficient of determination  
R2: Correlation Coefficient

The amount of this contribution can be seen in the following table 5 (Sugiyono, 2017), which is a reference to provide an interpretation of the coefficient of determination.

**Table 5**  
**Reference to the Interpretation of the Determination Coefficient**

Statement	Information
>4%	Very low contribution
5% - 16%	Low but sure contribution
17% - 49%	Significant contribution
50% - 80%	High or strong contribution
>80%	Very high contribution

From table 5, it can be seen that the effect of variable "Rumah Susun Retribution Receipts" on "Local Revenue" is said to be high if it exceeds the value of 80%. The t-test equation used is according to (Sugiyono, 2016) is as follows:

$$t = (r \sqrt{(n-2)}) / \sqrt{(1-r^2)}$$

Information:

t = T value is calculated

r = correlation coefficient value

n = many samples

The t value from the above calculation is compared with the t value and the t distribution table uses the degrees of freedom (d.k) of n-2. The level of significance to be used in this study is 5%. A significant level of 0.05% means that the probability of the conclusion has a 95% probability or an error tolerance of 5%. The conclusions that can be drawn are as follows:

If the significance value is <0.05, it means H0 is rejected and Ha is accepted, meaning there is a significant contribution, namely the Contribution of Rumah Susun to Regional Original Income.

## Results and Discussion

The scope of this research is the Bandung Regency area with a span of 3 (three) years from 2017 to 2019; the data is sourced from the Housing, Settlements and Land Office of Bandung Regency.

The data used is secondary data in the form of the Bandung City Income Realization Report. There are two variables in this study, namely fixed cost revenue (X) and local revenue (Y). The data for variable Y, namely Regional Original Income can be seen in the table of (BAPENDA, 2018b).

Based on the realization of the receipt of the Levy for Rumah Susun in Bandung Regency in 2013-2017 (table 2), it fluctuates and tends to decrease and even does not reach the target. The percentage in 2013-2014 was decreased by 5.35%, in 2014-2015 was decreased by 7.58%, in 2015-2016 there was a slight increase of 0.98%, and in 2016-2017 there was another very drastic decline amounted to 20.86%.

The contribution of Rumah Susun retribution (X) can be seen in the table of (BAPENDA, 2018b).

Table 3 shows that the contribution of Rumah Susun retribution to Regional Original Income (PAD) is very small. In 2013 the levy of Rumah Susun in PAD was 0.03%, in 2014 it was 0.02%, in 2015 was 0.02%, in 2016 was amounted to 0.02%, and in 2017 was 0.01%. The contribution of Rumah Susun levy to local revenue in average in 2013-2017 was 0.02%, which means it contributed less. Thus, it can be concluded that the Housing, Settlement and Land Office of Bandung Regency still has to try to increase the income from the Rumah Susun retribution.

The classical Assumption Test is used if the research employs a simple regression method. The data will be processed with multiple regression assisted by SPSS. Classical assumption tests need to be done to get valid parameters.

Normality test in this research using the Kolmogorov-Smirnov Test (KS). (Ghozali, 2018) argues that a good regression model



is a model that has a residual value that is normally distributed. In the Kolmogorov-Smirnov (K-S) test, making the decisions is based on conditions that if the significant value is more than 0.05, then the residual value is normally distributed and the opposite applies. Referring to the classical assumptions of simple linear regression, good linear regression models are normally distributed. The results of the normality test can be seen in table 6.

Referring to table 6, the significant value of Asymp Sig. (2-Tailed) from the Kolmogorov-Smirnov Test (K-S) for both variables are 0.055 and 0.147 which are greater than 0.05. Thus, it can be concluded that the regression model has met the number assumption. In other words, the data on Retribution and Local Revenue in Bandung Regency for the period 2017 to 2019 are normally distributed.

(Priyastama. R, 2017) argues that the autocorrelation test is a condition in which the regression model has a relationship with the residual period t and the residual of the previous period (t-1). A good regression model is a model without autocorrelation problems. The test method used is the Durbin-Watson test. The purpose of this test is to determine whether there is a correlation between the residuals in period t and the residuals in the previous period (t-1).

(Purnomo, 2016) concluded that in the Durbin Watson test, if  $DU < DW < 4 - DU$  then  $H_0$  is accepted, meaning that there is no autocorrelation. The autocorrelation test can be seen in Table 7.

Referring to Table 7, DW statistical

value of the research data is 1.613. By using the Durbin Watson table, for the amount of data (n = 36) and the number of variables (k) used as much as 1 with  $\alpha = 5\%$ , the Durbin Watson statistical value is obtained as follows:

$$dU = 1.5245; 4-dU = 2.4755$$

Thus, the results obtained that the DW value is between the dU and 4-dU values ( $1.5245 < 1.613 < 2.4755$ ); it can be concluded that there is no autocorrelation between research data. This means that there is no high closeness of the residual value between the research data.

Multicollinearity Test. (Purnomo, 2016) argues that the independent variables contained in the regression model have a perfect or near-perfect linear relationship (high correlation coefficient or even 1).

In detecting and proving it, multicollinearity should be seen from the VIF value. If the VIF value is  $< 5$  (five), it can be concluded that there is no multicollinearity between the research variables. The multicollinearity test results can be seen in Table 8.

Referring to the table above, the Variance Inflation Factor (VIF) value for all variables is below 5 (five), so it can be concluded that there is no multicollinearity between the research variables. This means that the levies and local revenue variables do not have high proximity variables.

A heteroscedasticity test is conducted to find out whether in the regression model there is an inequality of the residual variance from one observation to another. A good regression model does not occur heteroscedasticity (Priyatna, 2014). The results of the heteroscedasticity test can be

**Table 6**  
**Normality Test Results using the Kolmogorov-Smirnov Test (K-S)**

One-Sample Kolmogorov-Smirnov Test		x	Y
N		36	36
Normal Parameters <sup>a,b</sup>	Mean	41345461,11	80273667151,91
	Std. Deviation	33391652,36	51397306467,90
Most Extreme Differences	Absolute	,144	,128
	Positive	,144	,128
	Negative	-,129	-,088
Test Statistic		,144	,128
Asymp. Sig. (2-tailed)		,055 <sup>c</sup>	,147 <sup>c</sup>

a. Test distribution is Normal.  
b. Calculated from data.  
c. Lilliefors Significance Correction.

Source: SPSS Output (Data processed by the author), 2020

**Table 7**  
**Autocorrelation Test Results**

Model Summary<sup>b</sup>

Model	Change Statistics					Durbin-Watson	
	R Square	Change	F Change	df1	df2		Sig. F Change
1	,450		27,846	1	34	,000	1,613

- a. Predictors: (Constant), x
- b. Dependent Variable: y

**Table 8**  
**Multicollinearity Test Results**

Coefficients<sup>a</sup>

Model	Correlations			Collinearity Statistics	
	Zero-order	Partial	Part	Tolerance	VIF
(Constant)					
x	,671	,671	,671	1,000	1,000

seen in figure 1.

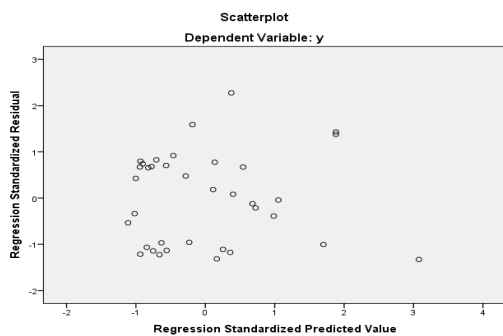


Figure 1. Figure of Heteroscedasticity Test Results

Based on figure 1, it can be seen that the data spread and does not form a pattern, so there is no heteroscedasticity in the research data. This means that research data tends to be homogeneous and between residual values have variances that tend to be the same.

**Results of Simple Linear Regression Analysis**

Simple linear regression analysis is conducted to determine the contribution of the independent variable (X) to the dependent variable (Y). When it refers to the classical assumption test that has been carried out, the data in this study were normally distributed or there is no heteroscedasticity. Therefore, the available data meet the requirements for using a simple regression model. Table 9 are the test results obtained:

From the SPSS calculation in the table above, the regression equation is obtained and can be described as follows:

The constant is 35912646198.8, meaning that if the cost of the Rumah Susun is zero (0) and there is no change, the original regional income is 35912646198.8.

Variable X, namely the levy for Rumah Susun has a regression coefficient of 1053.8, meaning that if it increases by 1 (one) unit, the PAD will increase by 1053.8.

The coefficient of Rumah Susun retribution is positive, meaning that there is a positive relationship between the Rumah Susun retribution and local revenue. The higher the levy for Rumah Susun, the higher the regional income.

The Pearson Correlation Coefficient Analysis to measure whether there is a linear relationship between the independent variable (X) and the dependent variable (Y) resulted in table 10.

Referring to the table above, it can be seen that the correlation coefficient of the variable x (Rumah Susun Retribution) to y (local revenue) is 0.671. Then referring to the table, the correlation coefficient is included in the "strong" correlation category. Correlation (R<sup>2</sup>) or commonly referred to as the R-Square value serves to measure how far or how much is the ability of an independent variable to explain variations in the dependent variable.

Referring to Table 11, it can be seen that the correlation value (R) is 0.005, thus

**Table 9**  
**Simple Linear Regression Test Results**

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	35912646198,8	10592346793,4		3,390	,002
x	1053,8	199,7	,671	5,277	,000

a. Dependent Variable: y

Source: SPSS Output (Data processed by researchers), 2020

**Table 10**  
**Pearson Correlation Analysis Results**

Correlations			
		y	X
Pearson Correlation	Y	1,000	,671
	x	,671	1,000
Sig. (1-tailed)	y	.	,000
	x	,000	.
N	y	36	36
	x	36	36

the coefficient of determination can be calculated as follows:

$$\begin{aligned}
 BC &= r^2 \times 100\% \\
 &= (0.671)^2 \times 100\% \\
 &= 45.02
 \end{aligned}$$

Referring to Table 12, it is clear that the arithmetic coefficient of 0.5% or 0.005 is included in the criteria for a fairly strong influence. Thus, it can be concluded that the Rumah Susun retribution has strong contribution to Regional Original Income in Bandung Regency from 2017 to 2019. This shows that the levy for Rumah Susun has an important role for Regional Original Income.

### Hypothesis Testing Results

To prove whether the receipt of Rumah Susun levy has a significant effect on local revenue, a hypothesis is tested with the following hypothesis formulations:

H0: There is no significant contribution of the income of Rumah Susun levy to local revenue of the Public Housing, Settlements and Land Office of Bandung Regency.

Ha: There is a significant influence of the Receipt of Levies for Rumah Susun on Local Revenue at the Public Housing, Settlements and Land Office of Bandung Regency.

Significance level (alfa): 0.05 (5%) and H0 test criteria accepted and Ha rejected. H0 is rejected when t-count < t-table or it

means the receipt of the Rumah Susun levy contributes to the original regional income, and also the opposite Ha is accepted or it means the Rumah Susun levy receipt does not contribute to PAD. The t-test statistical value can be seen from the output as in table 13.

Referring to the table above, the calculated value obtained from the Rumah Susun retribution is 5,277. This value will be compared with the t-table value. With  $\alpha = 0.05$ ,  $df = n-2 = 36-2 = 34$ , the t-table value for the two-party test is  $\pm 2.032$ . From this value, it can be seen that the calculated value obtained is 5.277 which is greater than 2.032. In accordance with the criteria for testing the hypothesis, H0 is accepted and Ha is rejected, which means that the receipt of the Rumah Susun retribution contributes significantly to Regional Original Income. Rumah Susun retribution influence on the Receipts of Local Revenue at Bandung Regency Housing, Settlement, and Land Office in 2013-2017.

In this study, it is known that the effect of receiving Rumah Susun retribution to local revenue of 45.02% or 0.4502 is included in the criteria of a strong enough influence.

The calculation data of Rumah Susun retribution influence to local revenue in Bandung Regency in 2013-2017 shows that the t-value is greater than the t-table value, namely  $5,277 > 2,032$ , which indicates that the retribution of Rumah Susun has a significant effect on the original income of



**Table 11**  
**Determination Coefficient Test Results**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,671 <sup>a</sup>	,450	,434	38665008970,76692

Source: SPSS Output (Data processed by researchers), 2019

**Table 12**  
**Guidelines for Interpretation of the Coefficient of Determination**

Coefficient interval	Relationship Level
0,00 – 0,199	Very weak
0,20 – 0,399	Weak
0,40 – 0,599	Strong enough
0,60 – 0,799	Strong
0,80-1,000	Very strong

**Table 13**  
**The Results of Hypothesis Testing**

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	35912646198,8	10592346793,4		3,390	,002
x	1053,8	199,7	,671	5,277	,000

a. Dependent Variable: y

Source: SPSS Output (Data processed by researchers), 2020

Bandung Regency.

in Bandung Regency.

## Conclusions

Based on the analysis of the contribution of Rumah Susun Retribution Revenues to Regional Original Revenue at the Regional Housing and Land Services of Bandung Regency in 2013-2017, it is concluded that the contribution of Rumah Susun levy receipts has a significant and strong effect on Regional Original Income at the Housing and Residential Areas Service of Bandung Regency 2013-2017. The achievement of the Bandung Regency Regional Original Revenue target is still below the target set. Based on the research findings, the dimensions of intensification and extensification are not optimal. For this reason, researchers recommend strategic steps with the management of innovative apartment charges, starting from updating data, communicating policies through the dissemination of laws and regulations implementing policies and reporting monitoring and evaluation to be able to increase Rumah Susun retribution for Regional Original Income

## References

- BAPENDA. (2018a). *Laporan Target dan Realisasi Penerimaan Pendapatan Asli Daerah Kabupaten Bandung 2013 S.D 2017*. Bandung.
- BAPENDA. (2018b). *Laporan Target dan Realisasi Rumah Susun di Kabupaten Bandung 2013 S.D 2017*. Bandung.
- Bupati Bandung. *Peraturan Bupati Bandung Nomor 24 Tahun 2010 Tentang Petunjuk Pelaksanaan Peraturan Daerah Kabupaten Bandung Nomor 15 Tahun 2009 Tentang Rumah Susun (Rusun)*. , Pub. L. No. Peraturan Bupati Bandung Nomor 24 Tahun 2010 (2010). Indonesia.
- Bupati Bandung. *Peraturan Daerah Kabupaten Bandung Nomor 12 Tahun 2012 Tentang Retribusi Jasa Usaha*. , (2012).
- Christia, AM, Ispriyarso, B. (2019). Desentralisasi Fiskal Dan Otonomi Daerah Di Indonesia. *Jurnal Law Reform Program Studi Magister Ilmu Hukum Univeritas Diponegoro*, 15(1), 149-163.

- DDTC, W. S. (2020). WEBINAR SERIES DDTC, "Ini 6 Permasalahan Upaya Optimalisasi Pajak Daerah". Retrieved October 28, 2020, from JAKARTA, DDTCNews website: [https://news.ddtc.co.id/ini-6-permasalahan-upaya-optimalisasi-pajak-daerah-22956?page\\_y=0](https://news.ddtc.co.id/ini-6-permasalahan-upaya-optimalisasi-pajak-daerah-22956?page_y=0)
- Dedeng Y.M., Engkus, E, C. W. H. (2019). Supervision and Control of The Government Internal Supervisory Apparatus in The Implementation of Regional Autonomy. *International Journal of Science and Society*, 1(1), 56–69.
- Engkus, E. (2019). Optimalisasi Potensi Retribusi Pasar Bale Endah Kabupaten Bandung. *MEDIA BINA ILMIAH*, 14(2), 2087–2094.
- Fadli, F. (2016). Adakah Pengaruh Pertumbuhan Ekonomi terhadap Pendapatan Asli Daerah. *Jurnal Ilmu Ekonomi Dan Pembangunan*, 16(2), 20–35.
- Gozali, I. (2018). *Aplikasi Analisis Multivariete Dengan Program Ibm Spss 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Muis, I., Nurdin, I., Erlangga, H., & Engkus, E. (2019). Post Disaster Social Vulnerability: Policy Analysis and Implementation in Communities in Indonesia. *Journal of Critical Reviews*, 6(5), 59–66.
- Noviani, A. (2018). Pengelolaan Retribusi Pelayanan Pasar Di Kabupaten Pemalang. *Telaah Manajemen*, 15(1), 1–13.
- Nursafitra, Nursadik, M, Yunus, M. (2019). Strategi Peningkatan PAD Melalui Intensifikasi Dan Ekstensifikasi Penerimaan Pajak Daerah Dan Retribusi Daerah Di Kabupaten Enrekang. *JAKPP (Jurnal Analisis Kebijakan Dan Pelayanan Publik)*, 5 (1), 37–48.
- PONDAAG, J. K., AREROS, W. A., & KAPARANG, S. G. (2016). Analisis Penerimaan Pajak Daerah Dan Retribusi Daerah Serta Kontribusinya Terhadap Pendapatan Asli Daerah Kota Tomohon. *JURNAL ADMINISTRASI BISNIS (JAB)*, 4(4), 35–48.
- Presiden RI. *Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 Tentang Retribusi Daerah dan Pajak Daerah*. , Pub. L. No. 28 (2009). Indonesia: Kementerian Keuangan RI.
- Priyastama. R. (2017). *Buku Sakti Kuasai Spss Pengolahan Data Dan Analisis Data*. Karanganyar: StartUp.
- Purnomo, R. A. (2016). *Analisis Statistik Ekonomi dan Bisnis* (pertama). Ponorogo: Wade Group.
- Putera. R. E. (2016). Pengelolaan Keuangan Daerah Yang Transparan di Kabupaten Tanah Datar dalam Melaksanakan Desentralisasi Fiskal. *Sosiohumaniora-Jurnal Ilmu-Ilmu Sosial Dan Humaniora.*, 18(3), 261–269.
- Ratnawati, A. T. S. (2019). The Quality of Documents and Preparation of RPJMDes after the Establishment of Village Law. *Mimbar: Jurnal Sosial Dan Pembangunan*, 35(2), 253–264.
- Riadi, E. (2016). *Statistika Penelitian (Analisis Manual Dan IBM SPSS)*. Jakarta: Andi.
- Sambia, I. (2018). *The Implementation of Fairness Principle of Tax Collection to E-commerce Actor.*(Thesis). Universitas Hasanudin.
- Siahaan, M. P. (2016). *Pajak Daerah dan Retribusi Daerah*. Jakarta: PT. Raja Grafindo Persada.
- Silalahi, U. (2019). *Studi Tentang Administrasi: Konsep, Teori dan Dimensi*, Cetakan ke empat belas. Bandung: Sinar Baru Algensindo.
- Sillalahi, U. (2017). *Metode Penelitian Sosial Kuantitatif*. Bandung: Refika Aditama.
- Suartini, S. (2019). Local Financial Performance and Its Impact on Border Community Welfare. *MIMBAR: Jurnal Sosial Dan Pembangunan*, 35(2), 402–410.
- Sudarti. (2016). Evaluation of the Regulation of Collecting Retribution in the Central Lampung District. *FIAT JUSTISIA*, 10(1), 85–100.
- Sugiyono. (2016). *Metode Penelitian Administrasi*. Bandung: Alfabeta.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sulila, I. (2019). Regional Financial Public Services Evaluation Based on Regional Budget and Expenditure. *Mimbar: Jurnal Sosial Dan Pembangunan*, 35(2), 295–305.
- Takaria, I, Ardini, L. (2017). Optimalisasi Pendapatan Asli Daerah Terhadap Pembangunan Kota Surabaya. *Jurnal Ilmu Dan Riset Akuntansi*, 6(11), 1–17.
- Widiananda, A. B. (2018). The Role And Utilization Of Public Space At Pekunden Residential Vertical Flats In Semarang City. *Jurnal Pembangunan*, 16(2), 16–34.
- Wirahayu, AA, Sakina, AW, Dibyorini, C. (2020). Optimalisasi Pengembangan Inisiatif Masyarakat Berbasis Dinamika Internal Melalui Penguatan Kelembagaan Sosial Di Rusunawa Sleman. *Jurnal Ilmu Pengetahuan Sosial*, 7(1), 246–260.