

Alternative Transition Of Potential Public Service Retribution Through The Services Of Regional Public Services Agency

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ABSTRACT

The logical consequence of regional autonomy is that every regional government is obliged to improve efficiency and effectiveness in the administration of government and services to the community by utilizing regional resources. Regional taxes and regional levies, which are components of Regional Original Income (PAD), have good prospects for development. Therefore, regional taxes and regional levies must be managed professionally and transparently in the context of optimization and efforts to increase their contribution to regional income. The enactment of Law No.1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, presents a restructuring or simplification of a number of regional taxes and regional levies. Regional taxes were restructured from 16 types to 14 types of taxes. Meanwhile, the object of regional retribution is simplified into 18 types of services from 32 types of services. The simplification of retribution has had an impact, especially on public service retributions, which lost 10 objects of retribution. In addition, the obligations of the Regional Government in providing public services to the community must be fulfilled. Among the many ways, the provision of public services can be fulfilled by the establishment of a BLUD. The implementation of BLUD by the Regional Government on user fees is often done. The simplification of user charges has a significant impact on the potential for PAD revenue. Moreover, many objects of public service retribution that are removed can become the basis for BLUDs as bodies that provide public services to local government delegates. The method used in this research is normative juridical, namely testing and reviewing secondary data. With regard to the normative juridical approach used, the research carried out through two stages, namely library research and field research which is only supporting. The results of the study show that the provisions related to the simplification of regional retribution by Law no. 1 of 2022 concerning HKPD, is dominated by changes in nomenclature, the abolition and addition of a number of objects of retribution. Elimination of retribution is not balanced with accountable supervision. The authority to establish BLUD is owned by the Regional Government in an attributive manner which is delegated to the UPT. The independence of BLUD is reflected in the Government's desire to make BLUD a customer-oriented, not-for-profit-oriented and outcome-oriented organization. Conceptual changes and regulation of retribution have not reduced the problem of regional fiscal dependence. The simplified object of public service retribution needs to be optimized through BLUD services, in accordance with Permendagri No. 79 of 2019 concerning BLUD.

ABSTRAK

Konsekuensi logis dari Otonomi Daerah, setiap Pemerintah Daerah berkewajiban meningkatkan efisiensi dan efektivitas terhadap penyelenggaraan pemerintahan dan pelayanan kepada masyarakat dengan memanfaatkan sumber-sumber kekayaan daerah. Pajak daerah dan retribusi daerah yang merupakan komponen Pendapatan Asli Daerah (PAD), memiliki prospek yang baik untuk dikembangkan. Oleh karena itu pajak daerah dan retribusi daerah harus dikelola secara profesional dan transparan dalam rangka optimalisasi dan usaha meningkatkan kontribusinya terhadap pendapatan daerah. Berlakunya Undang-Undang No.1 Tahun 2022 tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintah Daerah, menyuguhkan restrukturisasi atau penyederhanaan sejumlah pajak daerah dan retribusi daerah. Pajak daerah direstrukturisasi dari 16 jenis menjadi 14 jenis pajak. Sementara itu, objek retribusi daerah disederhanakan menjadi 18 jenis pelayanan dari 32 jenis pelayanan. Penyederhanaan retribusi sangat berdampak, khususnya terhadap retribusi jasa umum yang kehilangan 10 objek retribusi. Disamping itu, kewajiban Pemerintah Daerah dalam memberi pelayanan umum kepada masyarakat

harus terpenuhi. Diantara banyak cara, pemberian pelayanan umum dapat terpenuhi dengan dibentuknya BLUD. Penerapan BLUD oleh Pemerintah Daerah pada retribusi sering dilakukan. Penyederhanaan retribusi memiliki dampak yang cukup besar terhadap potensi perolehan PAD. Terlebih, banyak objek retribusi jasa umum yang dihapus dapat menjadi dasar BLUD sebagai badan yang memberikan pelayanan umum atas delegasi Pemerintah Daerah. Metode yang digunakan dalam penelitian ini adalah yuridis normatif, yaitu menguji dan mengkaji data sekunder. Berkenaan dengan pendekatan yuridis normatif yang digunakan, maka penelitian yang dilakukan melalui dua tahap yaitu studi kepustakaan dan penelitian lapangan yang hanya bersifat penunjang. Hasil Penelitian menunjukkan, ketentuan terkait penyederhanaan retribusi daerah oleh Undang-Undang No. 1 Tahun 2022 tentang HKPD, didominasi oleh perubahan nomenklatur, penghapusan dan penambahan sejumlah jenis objek retribusi. Penghapusan retribusi tidak diimbangi dengan pengawasan yang akuntabel. Kewenangan pembentukan BLUD dimiliki oleh Pemerintah Daerah secara atributif yang didelegasikan kepada UPT. Kemandirian BULD tercermin dengan adanya keinginan Pemerintah untuk menjadikan BLUD sebagai organisasi yang *costumer-oriented*, *not-for-profit-oriented* dan *outcome-oriented*. Perubahan konseptual dan regulasi retribusi belum mereduksi persoalan ketergantungan fiskal daerah. Objek retribusi jasa umum yang yang disederhanakan perlu dioptimalisasi melalui jasa pelayanan BLUD, sesuai Permendagri No. 79 Tahun 2019 tentang BLUD.

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I. INTRODUCTION

The Unitary State of the Republic of Indonesia in the context of administering the government, is divided into regions. In order to improve the efficiency and effectiveness of the administration of government and services to the community, each region has the right and obligation to regulate and manage its own government affairs according to the principle of autonomy and co-administration. Government Affairs are the responsibility of the regions carried out based on the principle of autonomy, while Government Affairs are not the responsibility of the Regional Government carried out based on the principles of deconcentration and co-administration. The sources of regional revenue in the implementation of Regional Autonomy according to Law No.1 of 2022 concerning Financial Relations between the Central Government and Regional Governments are Regional Original Revenues (PAD), Balancing Funds, Regional Loans, and other legitimate regional revenues.

In an effort to increase PAD, local government apparatus must be creative and able to have an entrepreneurial spirit in a corporate manner, meaning that the apparatus must understand that the process occurs. The increase in PAD is determined by various aspects and inter-sectoral economic linkages. Sources of PAD according to Law No. 1 of 2022 concerning HKPD consist of: regional taxes, regional levies, results of separated regional wealth management, and other legitimate regional original income in accordance with statutory regulations.

As a logical consequence of becoming an autonomous region, the Regional Government is obliged to improve efficiency and effectiveness in the administration of government and services to the community by utilizing existing financial resources. For the administration of government, the Regional Government has the right to impose levies on the community. Taxation based on the 1945 Constitution of the Republic of Indonesia is placed as one of the embodiments of the state, affirmed

by the placement of burdens on the people, such as taxes and other levies that are forced to be regulated by law. Thus, the collection of regional taxes and regional levies can be justified based on the law.

Regional taxes and regional levies, which are components of PAD, have good prospects for development. Therefore, regional taxes and regional levies must be managed professionally and transparently in order to optimize and increase their contribution to PAD. In general, local taxes are considered as people's contributions to the state treasury that can be imposed (mandatory) by law without receiving reciprocal services (contra-achievements/reciprocity) that can be directly addressed and which are used to pay general expenses. (Mardiasmo, 2002) Local tax collection. function as funding (budgeter) and regulate (regular). The funding function acts as a source of funds that finance government spending. Meanwhile, the regulating function acts as a tool to regulate or implement government policies in the social and economic fields. (Mardiasmo, 2002).

Regional levies are considered as levies on payments in the form of services or the granting of certain permits granted by the government to individuals or entities. Thus the element of coercion in retribution is based more on economic matters. (Kesit Bambang Prakosa, 2005).

So far, regional levies in the form of taxes and levies are regulated by Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, now they are revoked and perfected by Law Number 1 of 2022 concerning HKPD.

In practice, the results of tax and levy revenues are recognized as inadequate and have a relatively small role in the APBD. Most of the APBD expenditures are charged to the allocation fund from the center. In many cases, the allocation of funds from the center cannot be fully expected to cover all regional expenditure needs. This is exacerbated by changes in the object of taxes and levies collected by the Regional Government. The presence of Law No.1 of 2022 concerning HKPD, presents a restructuring or simplification of a number of regional taxes and regional levies. Regional taxes will be restructured from 16 types to 14 types of taxes. Meanwhile, the object of regional retribution is simplified into 18 types of services from 32 types of services.

The simplification of retribution has had an impact, especially on public service retributions, which lost 10 objects of retribution. The difference in the object of retribution can be seen as follows.

Table 1.
Comparison of Retribution Objects Before
and After Simplification

Law No. 28 Year 2009	Law No. 1 Year 2022
Health services;	Health services;
Waste/Cleaning	Cleaning services;
Services;	
Reimbursement for	Parking services on
Printing Identity Cards	public roads;
and Civil Registration	
Deeds;	
Funeral and Burial	Market services;
Services;	
Parking Services on	Traffic control.
Public Roads;	
Market Services;	
Motor Vehicle Testing;	
Fire Extinguisher	
Inspection;	
Map Printing Fee	
Reimbursement;	
Provision and/or	
Draining of latrines;	
Liquid Waste	
Treatment;	

Calibration/Recalibration
on Services;
Education Services;
Telecommunication
Tower Control.

Therefore, the Regional Government feels the need to impose a new type of levy, to increase regional revenues with the authority they have. The new types of levies that will be set by the regions must have a good impact on the investment climate. In addition, the obligations of the Regional Government in providing public services to the community must be fulfilled. Among the many ways, the provision of public services can be fulfilled by the establishment of the Regional Public Service Agency (BLUD).

Based on Permendagri No. 79 of 2018 concerning BLUDs, BLUDs are systems implemented by technical implementing units of regional offices/agencies in providing services to the public who have flexibility in financial management patterns as an exception to regional management provisions in general. BLUDs are formed to provide services to the community in the form of providing goods and/or services without prioritizing seeking profit and in carrying out their activities based on the principles of efficiency and productivity.

Within the government, there are many activity units that have the potential to be managed more efficiently and effectively through the BLUD pattern. There are work units that receive compensation from the community for the services provided, and some depend largely on APBD funds. Work units that earn a significant portion of revenue from services can be given the flexibility to manage resources to improve services.

The administration of government is aimed at the creation of a public service function. Good governance tends to create a good implementation of public service functions as well. On the other hand, bad governance causes the function of public services to not be carried out properly. In this case, public service is a serious problem related to the administration of government and the accountability of the bureaucracy in carrying out the performance and administrative functions which are defined as the provision of public goods and services which are essentially the responsibility of the government.

The essence of BLUD is service improvement and budget efficiency. The government provides a number of flexibility for agencies that implement the BLUD Financial Management Pattern (PPK-BLUD). among others, in the implementation of the budget, including the management of income and expenditure, cash management, and procurement of goods/services, management of goods, management of accounts receivable, debt, investment, utilization of surplus, and remuneration.

The implementation of BLUD by the Regional Government on user fees is often done. For example, the Regional Government through the UPT formed a regional hospital with a BLUD pattern which is expected to increase professionalism, encourage entrepreneurship, transparency and accountability in the context of public services in the health sector.

Based on the descriptions and explanations above, this research is very important, because the simplification of retribution has a large enough impact on the potential for earning PAD. Moreover, many objects of public service retribution that are removed can become the basis for BLUDs as bodies that provide public services to local government delegates. Departing from the problems above, the author intends to study more deeply related to the alternative of optimizing the potential for public service retribution which will be poured into research with the title: "Alternative of Transition of the Potential of Public Service Retribution through the Services of the Regional Public Service Agency"

II. RESEARCH METHOD

This study uses a normative juridical approach, which is a method that uses secondary data sources, namely laws and regulations, legal theories and the opinions of legal experts (doctrine), which are then analyzed and draw conclusions from the problems that will be used to testing and reviewing the

secondary data. (Ronny Hanitijo Soemitro, 1998). Data collection and analysis techniques were carried out through library research and field research. In accordance with the approach applied, the data obtained from this research data were analyzed qualitatively and descriptively by grouping the data obtained during the research process or data search, based on the problems or uses of each data. Furthermore, interpretation is then carried out to provide understanding and explanation of the data obtained. Finally, the analysis and interpretation of the entire data that has been grouped is carried out, using the inductive method so that it can produce complete data. (Bahder Johan Nasution, 2008).

III. RESULT AND DISCUSSION

Impact of the enactment of Law no. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments on Regional Levies

Regional governments in implementing the principle of autonomy are required to be independent in order to be able to implement fiscal decentralization policies in a responsible manner. Therefore, it is necessary to optimize the potential of regional finance in order to support the implementation of regional government affairs.

The retribution, which is the responsibility of the regional government, plays a role as part of the fiscal decentralization policy in both the provincial and district/city levels. This is a reminder that based on Article 31 of Government Regulation no. 12 of 2019 concerning Regional Financial Management, user fees are part of Regional Original Income (PAD) for the sustainability of regional development within the framework of regional autonomy. PAD as an embodiment of extracting resources or potential of an area, is the right of the Regional Government which is recognized as an addition to the value of net assets. The sources of PAD consist of taxes regional retribution area, the result of separated wealth management, and other legitimate local revenue.

The financial image of the local government will be reflected in the amount of PAD obtained, and how the local government's financial allocation is to finance the activities of the Regional Government for the welfare of its people. (Dhika Augustyas, 2013) To increase PAD revenue, local governments need to analyze the potential that exists in the region and develop this potential as regional income. Potential development as an effort to increase PAD, will be useful for implementing development goals. Regional levies in implementation in the regions must be regulated by Regional Regulations, and Regional Governments are prohibited from levying fees other than those specified in the laws and regulations.

The definition of retribution, based on Article 1 number 22 of Law no. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD), namely regional levies as payment for services or the granting of certain permits specifically provided and/or granted by the Regional Government for the benefit of individuals or entities. Retribution is a source that must be utilized by local governments. Retribution is considered as one of the largest sources of income earned by PAD so that its implementation must be clear and not deviate from what is stipulated by law. The local government can determine the tariff by not exceeding the limit set by the law so that the people's ability to pay taxes and levies does not become a big burden.

Prior to the enactment of Law no. 1 of 2022 concerning HKPD, levies are regulated in Law no. 28 of 2009 concerning Regional Taxes and Levies. This change occurred to improve the implementation of financial relations between the Central Government and Regional Governments, as an effort to create an efficient allocation of national resources, in order to realize equitable distribution of public services and improve public welfare throughout the Unitary State of the Republic of Indonesia.

The government in allocating national resources more efficiently, providing authority to regions to collect taxes and levies by strengthening through restructuring types of taxes, providing new sources of regional taxation, simplification of types of levies, and harmonization with Law no. 11 of 2020 concerning Job Creation. Simplification of user charges in Law no. 1 of 2022 concerning HKPD, carried out through rationalization of the amount of retribution. Charges are classified into 3 (three)

types, namely General Service Retribution, Business Service Retribution, and Certain Licensing Retribution.

The rationalization has the aim that the retribution that will be collected by the Regional Government is a levy that can be collected effectively, with low collection fees and compliance costs. In addition, rationalization is intended to reduce the burden on the community in accessing basic public services which are the obligations of the Regional Government. Rationalization is also in line with the implementation of Law no. 11 of 2020 concerning Job Creation in order to encourage ease of doing business, a conducive investment climate, regional competitiveness, and the creation of wider job opportunities.

Provisions related to the simplification of regional levies are dominated by changes in the nomenclature, the abolition and addition of a number of objects of retribution. This step is considered relevant considering that there are a number of types of user fees with minimal revenue realization. Adaptive power in setting this retribution certainly needs to pay attention to the regular end side so as to minimize the occurrence of actions that have a negative impact on the environment, economy, and social in the region. (Regional Autonomy Implementation Monitoring Committee, 2021). Furthermore, the number of types of levy objects is simplified from 32 (thirty two) types to 18 (eighteen) types of services. This simplification is because some previous levies were public services that must be provided by the regions. (Siti Masitoh and Khomarul Hidayat, 2021).

The existence of the abolition of levies is not balanced with accountable supervision so as not to disturb the balance of the natural and social environment. Such as the type of levy for processing liquid waste and retribution for selling alcoholic beverages are also objects that are removed. The abolition of the levy was due to the sale of food/beverages already contained in the PBJT and the point of sale of minol has been included in PBB-P2, so the abolition of the levy is intended to minimize the collection of double levies. Criticism of this decision rests on the extent to which the implementation of the supervision of the alcoholic beverage business will run optimally. Strict supervision is needed regarding the implementation of licensing for alcoholic beverages so as not to override the principle of morality in social life. (Regional Autonomy Implementation Monitoring Committee, 2021)

Elimination and addition of user fees is an effort to synchronize with regulations/practices that have been running so far. Elimination of Retribution for Reimbursement for Printing Identity Cards and Civil Registration Deeds is a follow-up to the policy that makes these documents free of charge in accordance with Law no. 24 of 2013 which has not collected the service. The abolition of funeral levies is also considered appropriate considering that the implementation of funeral service levies and cremation of corpses in some areas has not been running optimally, this can be seen from the shortcomings and has not been implemented in accordance with related regulations. The determination of traffic control retribution is an effort to legitimize the retribution post, so far, traffic control levies are regulated in PP. 97 of 2012 concerning Traffic Control Levies and Retribution for Extension of Permits to Employ Foreign Workers. (Regional Autonomy Implementation Monitoring Committee, 2021).

The Authority of Regional Governments in the Establishment of BLUDs as the Implementation of Regional Autonomy

The authority for the regions is based on the principle of decentralization in the form of broad, real, and responsible autonomy. Broad autonomy authority is the area's freedom to administer government which includes the authority of all areas of government except in the fields of politics, foreign affairs, defense and security, justice, monetary and fiscal, religion and other authorities stipulated by government regulations. In addition, autonomy includes complete and unanimous authority in its implementation, starting from planning, implementation, supervision, control, and evaluation. (Share Manan, 2005).

The Regional Government in carrying out government affairs, has a relationship with the Central Government and other Regional Governments. This relationship includes the relationship of

authority, finance, public services, utilization of natural resources and other resources. With this relationship, it will lead to administrative and territorial relations between fellow governments.

Administrative relations occur as a consequence of regional government administration policies which are an integral part of the administration of the state administration system. Meanwhile, regional relations occur as a consequence of the formation and arrangement of autonomous regions which are organized within the territory of the Unitary State of the Republic of Indonesia so that the regional territory is a unified state territory. This means that no matter how much autonomy a region has, the implementation of that autonomy remains within the framework of the Unitary State of the Republic of Indonesia. (Rozali Abdullah, 2005)

Authority or authority can be obtained by attribution, delegation, and mandate, each of which is explained as follows: Attribution or attributive, namely the granting of new government authority by a provision in the legislation. So, here is born/created a new government authority. In the delegation there is a delegation of an existing authority by the TUN Agency or Position that has obtained an attributive government authority to another TUN Agency or Position. So, a delegation is always preceded by an attribution of authority. In the mandate, there is no granting of new authority or delegation of authority from one TUN Agency or Position to another. (Indroharto, 1993). The establishment of a BLUD which is a work unit of the Regional Government in charge of providing public services to the community with a management pattern based on the authority delegated by the parent agency. The concept of authority explains that delegation is an authority that is transferred from the attribution authority of a government institution to another so that the delegate can test the authority on his behalf. (M.R. Khairul Muluk, 2002).

The Regional Government in implementing autonomy has attributive authority to form the Regional Public Service Agency (BLUD). This authority is based on Article 205 of Government Regulation no. 12 of 2019 concerning Regional Financial Management, which explains that Regional Governments can form BLUDs in order to improve services to the community in accordance with the provisions of laws and regulations. The purpose of the establishment of BLUD based on Permendagri No. 79 of 2018 concerning BLUDs, is to provide public services more effectively, efficiently, economically, transparently and responsibly by paying attention to the principles of justice, propriety and benefits in line with Healthy Business Practices, to help achieve the goals of local governments whose management is carried out based on delegated authority. by the regional head.

The practice of the existence of BLUDs is used to improve the services of local government agencies to the community in order to promote general welfare and educate people's lives. Local government agencies can also gain flexibility in financial management based on economic and productivity principles. Another advantage with the existence of a BLUD is that the Regional Government can secure regional assets managed by the relevant agencies. The stages of implementing BLUDs within the Regional Government can be reached by fulfilling the requirements which include: substantive, technical, and administrative.

Substantive requirements are met if the duties and functions of the Service Technical Implementing Unit (UPTD)/Regional Agency are operational in providing public services that produce semi-public goods/services. Public services relate to the provision of goods and/or public services, management of special funds to improve the economy and/or services to the community, and/or management of certain areas/areas for the purpose of improving the community's economy or public services. Technical requirements are met if, firstly, the characteristics of tasks and functions in providing services are more feasible if managed by implementing BLUD, so that: can increase the achievement of success targets. Second, it has the potential to improve services to the community and financial performance if managed by implementing BLUD. The authority to provide recommendations on the implementation of BLUDs is carried out by the head of the SKPD through the Regional Secretary.

Administrative requirements are met, when making and submitting documents, including: a). a statement of ability to improve performance; b). governance patterns; c). Renstra; d). minimum service

standards; e). financial reports or financial prognosis/projections; and e). the latest audit report or statement of willingness to be audited by a government external auditor. After the requirements are met, the head of the UPTD/Regional Agency submits a request for application to the SKPD through the regional secretary. The regional head evaluates the application by forming an assessment team. The results of the assessment by the assessment team are submitted to the regional head as a consideration for the determination or rejection of the implementation of the BLUD. The implementation of the BLUD is determined by a regional head decision. The decision of the regional head is submitted to the leadership of the DPRD.

The implementation of the provision of public services which are the duties and responsibilities of the Regional Government, is charged to the BLUD management officials. Management officials also have the task of sustainability, implementation of the BLUD's financial flexibility policy and the general operational performance of BLUDs in providing services. BLUD Management Officers include leaders, finance officers, and technical officers. The BLUD leader is the general person in charge of operations and the general person in charge of finance in the implementation of the BLUD. The leader has the power as the power user of the budget/power user of the goods. If the leadership is not a civil servant, then the finance official is appointed as the power user of the budget/power user of goods. The leader in carrying out his duties is responsible to the Regional Head through the Regional Secretary.

The financial officer in carrying out his duties for the implementation of the BLUD is responsible for the BLUD's finances. In carrying out their duties, financial officers are supported by the revenue treasurer and expense treasurer. The position of finance officer, revenue treasurer, and expense treasurer himself must be filled by a civil servant. Technical officials have duties and are responsible for operational technical activities and services in their fields. Duties and responsibilities of technical officials relate to administration, values, benchmarks, capacity building of human resources, and development of other resources.

Although the BLUD is part of the instrument for achieving the objectives of the Regional Government and the legal status of the BLUD is not separate from the Regional Government as the parent agency, in financial management BLUDs have independence. Independence is reflected in the Government's desire to make BLUD a customer-oriented, not-for-profit-oriented and outcome-oriented organization. Organizations that are customer oriented are sensitive to customer needs so that the products and or services offered are always aimed at increasing user satisfaction. Not-for-profit-oriented organizations are managed not for profit where the revenue is for improving service quality so that it is beneficial for service end users. Meanwhile, outcome-oriented organizations manage organizations that prioritize the achievement of the expected results. The establishment of the BLUD has been conceptually based on the principle of advancing public welfare and educating the nation's life. In order to realize good governance in BLUDs, leaders and managers must play an active and creative role in management.

The Role of BLUD Services as an Alternative for Transitioning the Potential for Public Service Retribution

Conceptual changes and regulation of retribution have not reduced the problem of regional fiscal dependence. In fact, there are most areas that have low total PAD. This condition causes dependence on funding sources from the Central Government.

Some objects of public service retribution which are simplified by Law no. 1 of 2022 concerning HKPD, can be a potential that can be used by regions as a source of income without compromising public services to the community. Object Public service fees that have the potential are as follows:

- a. Funeral and Burial Services
- b. Motor Vehicle Testing
- c. Fire Extinguisher Inspection
- d. Toilet Provision and/or Vacuuming
- e. Liquid Waste Treatment.

- f. Calibration/Recalibration Service
- g. Telecommunication Tower Control

To optimize the potential for retribution for public services that are eliminated, it is necessary to have a body that processes each object, either separately or together. The agency in question, of course, must be formed on the basis of the authority possessed by the region. As is known, in providing services to the community, several work units of government agencies charge services for the services provided. Revenue from the results of these services can be used as a resource to improve services. Thus the purpose of financial management flexibility provided through the PPK-BLUD should be aimed at improving services to the community, not looking for profit, such as the management of Regional Owned Enterprises (BUMD) which were indeed formed for the purpose of making a profit. (Sulasi Rongiyati, 2011).

Although it is permitted to collect fees for services to the community, the BLUD organizing agency cannot automatically determine the tariff itself in return for the procurement of goods or services provided. The tariff must be prepared on the basis of the calculation of the cost per unit of service or the return per investment of funds. In order to control or control these tariffs, the Government through the SKPD in accordance with their authority gives approval for the determination of tariffs proposed by the BLUD implementing agencies by considering the continuity and development of services, people's purchasing power, the principles of justice and propriety, and healthy competition. (Sulasi Rongiyati, 2011). Fees/fees for services that are charged to service users, in line with the source of income, can be obtained by BLUD based on Permendagri No. 79 of 2019 concerning BLUD, which consists of:

- a. services;
- b. grant;
- c. the result of cooperation with other parties;
- d. APBD;
- e. STATE BUDGET; and
- f. other legitimate BLUD income.

The form of BLUD privileges as an alternative to the transition of potential retribution for public services that are abolished, especially in the flexibility of financial management, are: (Directorate of PK BLU Development, 2008).

- a. Operating income can be used directly according to the Business Plan and Budget (RBA) without first being deposited into the state or regional treasury account. However, all of these revenues are non-tax revenues that must be reported in the Budget Realization Report.
- b. The BLU budget is a flexible budget based on the equality between the volume of service activities and the amount of expenditure.
- c. In the context of cash management, BLU can plan cash receipts and disbursements, collect/collect cash, store cash and manage bank accounts, make payments, and obtain sources of funds to cover short-term deficits.
- d. BLU can manage receivables and payables as long as they are managed and settled in an orderly, efficient, economical, and transparent manner, and provide added value in accordance with sound business practices.
- e. BLU can make short-term and long-term investments.
- f. Procurement of BLU goods and services whose source of funds comes from operational income, unrestricted grants, the result of cooperation with other parties, can be carried out based on the provisions for the procurement of goods/services determined by the BLU leadership.
- g. BLU can develop policies, systems and procedures for financial management.
- h. BLU may employ non-PNS professionals.
- i. Management officials, supervisory boards and employees may be given remuneration based on the level of responsibility and demands for professionalism.

In addition, PPK-BLUD applies accounting and financial reports that are organized in accordance with Financial Accounting Standards (SAK) according to the type of service. In the absence of financial accounting standards, the BLUD may apply industry-specific accounting standards after obtain approval from the Minister of Finance. Furthermore, in the context of accountability for financial management and service activities, BLUDs prepare and present financial reports from performance reports.

The financial reports prepared include reports on budget realization/operational reports (can be in the form of activity reports/surplus deficit reports), balance sheets, cash flow reports, and notes to financial statements, accompanied by reports on performance. The BLUD financial report is an integral part of the SKPD's financial accountability report. Incorporation of BLUD financial reports into SKPD financial statements is carried out in accordance with government accounting standards. So with the transition of the potential for public service retribution, the Regional Government can still accommodate the object of retribution which is omitted in Law no. 1 of 2022 concerning HKPD. The transition changes the levy levy into services contained in the BLUD.

IV. CONCLUSION

Local governments in implementing the principle of autonomy, are required to be independent to be able to implement fiscal decentralization policies in a responsible manner. The retribution, which is the responsibility of the regional government, plays a role as part of the fiscal decentralization policy in both the provincial and district/city levels. This is a reminder that user fees are part of the Regional Original Revenue (PAD) for the sustainability of regional development within the framework of regional autonomy. The sources of PAD consist of regional taxes, regional levies, the results of separated wealth management, and other legitimate regional original income. Regional levies in implementation in the regions must be regulated by Regional Regulations, and Regional Governments are prohibited from levying fees other than those specified in the laws and regulations. Retribution is considered as one of the largest sources of income earned by PAD so that its implementation must be clear and not deviate from what is stipulated by law. The local government can determine the tariff by not exceeding the limit set by the law so that the people's ability to pay taxes and levies does not become a big burden. Simplification of user charges in Law no. 1 of 2022 concerning HKPD, is dominated by changes in nomenclature, the abolition and addition of a number of objects of retribution. The number of types of levy objects is simplified from 32 (thirty two) types to 18 (eighteen) types of services. This simplification is due to the fact that some previous levies were a public service that had to be provided by the regions. Elimination and addition of user fees is an effort to synchronize with existing regulations/practices. Elimination of retribution should be balanced with accountable supervision so as not to disturb the balance of the natural and social environment.

The authority for the regions is based on the principle of decentralization in the form of broad, real, and responsible autonomy. Broad autonomy authority is the area's freedom to administer government which includes the authority of all areas of government except in the fields of politics, foreign affairs, defense and security, justice, monetary and fiscal, religion and other authorities stipulated by government regulations. Regional governments in implementing autonomy have attributive authority to form BLUDs. The formation of the BLUD is based on the authority delegated by the parent agency. The stages of implementing the BLUD are carried out by fulfilling the requirements which include: substantive; technical; and administrative. After the requirements are met, the head of the UPTD/Regional Agency submits a request for application to the SKPD through the regional secretary. The regional head evaluates the application by forming an assessment team. The results of the assessment by the assessment team are submitted to the regional head as a consideration for the determination or rejection of the implementation of the BLUD. The implementation of the BLUD is determined by a regional head decision. The decision of the regional head is submitted to the leadership of the DPRD. The implementation of the provision of public services which are the duties and responsibilities of the Regional Government, is charged to the BLUD

management officials. Management officials also have the task of sustainability, implementation of the BLUD's financial flexibility policy and the general operational performance of BLUDs in providing services. BLUD Management Officers include leaders, finance officers, and technical officers. Although the BLUD is part of the instrument for achieving the objectives of the Regional Government and the legal status of the BLUD is not separate from the Regional Government as the parent agency, in financial management BLUDs have independence. Independence is reflected in the Government's desire to make BLUD a customer-oriented, not-for-profit-oriented and outcome-oriented organization.

Conceptual changes and retribution regulations have not reduced the problem of regional fiscal dependence. Some simplified public service retribution objects can become potentials that can be used by regions as a source of income without compromising public services to the community. To optimize the potential for retribution for public services that are eliminated, it is necessary to have a body that processes each object, either separately or together. The agency in question, of course, must be formed on the basis of the authority possessed by the region. The establishment of a BLUD which is a work unit of the Regional Government in charge of providing public services to the community with a management pattern based on the authority delegated by the parent agency. As is known, in providing services to the community, several work units of government agencies charge services for the services provided. Revenue from the results of these services can be used as a resource to improve services. Thus, the purpose of financial management flexibility provided through PPK-BLUD should be aimed at improving services to the community, not looking for profit, such as the management of BUMD which was formed for the purpose of making a profit. In addition, the PPK-BLUD applies accounting and financial reports that are organized in accordance with SAK according to the type of service. Furthermore, in the context of accountability, BLUDs prepare and present financial reports from performance reports. The BLUD financial report is an integral part of the SKPD's financial accountability report. Incorporation of BLUD financial reports into SKPD financial statements is carried out in accordance with government accounting standards. Then with there is a potential transfer of public service retribution, the Regional Government can still accommodate the object of retribution which is omitted in Law no. 1 of 2022 concerning HKPD. The transition changes the levy levy into services contained in the BLUD.

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