

The Contribution of Retribution of Specific Lisencing for Local Own-Source Revenue in Pidie Jaya Regency

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Abstract: Article 1 number 64 of the Law No. 28 of 2009 states that regional retribution is regional levy as payments for services or certain permits that are specifically provided and / or given by local governments for personal or people interests. In the effort of the Government of Pidie Jaya Regency to increase Local Own-source Revenue, the Government of Pidie Jaya Regency has implemented various forms of regional retribution, one of the forms of regional retribution is the retribution of specific licensing which is regulated in Qanun of Pidie Jaya Regency No. 2 of 2013. Based on the result of this research, the contribution of Local Own-source Revenue from the retribution of specific licensing in Pidie Jaya Regency declined during the last 5 (five) years. The factors causing the decline of that contribution are the abolition of retribution of Disturbance Permit which is the largest contributor for retribution of specific licensing, the less optimal socialization related to the retribution of specific licensing and the lack of public awareness in licensing. Therefore, the Government of Pidie Jaya Regency needs to make rules and policies so that the society wants to manage the license and it can re-increase Local Own-source Revenue from Retribution of Specific Licensing sectors.

Date of Submission: 06-08-2019

Date of Acceptance: 22-08-2019

I. INTRODUCTION

The enactment of the Law Number 23 of 2014 concerning Regional Government gives authority to the Regional Government to allocate financing resources of the development in accordance with the priorities and preferences of each region. The duties and responsibilities of regional governments in accordance with the autonomy in the implementation of regional development are increasingly large, it is accompanied by the authority to manage various aspects of local governance that are broad and is expected to fulfill various interests that give the benefit for the communities in that region.

In order to realize the matter mentioned above, the main problem faced by almost all local governments in Indonesia is the financial problem. Local governments must be able to carry out the financing for their regions independently. A very close relation with this problem is where and how local governments should be able to provide funds to finance the administration and development.

In fact, the authority of regional government is faced with obstacles such as capability of local governments that have not been optimal in optimizing local revenue. Whereas, regions must have the ability and authority to explore their own financial resources, manage and use them in financing the administration of their governance. This is important as a study, because one of the important criteria to find out the real ability of the region in regulating and in managing its own households is the ability in the financial sector.

The enactment of regional autonomy has the implication that the implementation of regional tasks in the context of the implementation of decentralization is financed at the Regional Budget (APBD). On the other hand, financing of the development will gradually become a burden on the regional government. Central assistance through the State Budget (APBN) allocation fund in financing the development will only be provided to support government expenditure, specifically for employee expenditure and the programs on development that would be achieved.¹

There are several factors that cause the less optimal of the local governments in exploring their own financial resources are that local governments still tend to have a dependency on the central government to fund the implementation of their governance. Whereas, with regional autonomy, regional dependency on the center can no longer be relied, so that the local own-source revenue (PAD) must be the largest financial source, which

¹ Philipus M. Hadjon, *Hubungan Kewenangan Pusat dan Daerah di Era Otonomi*. Rajawali Press. Jakarta. 2005. p.11.

is supported by a policy of central and regional financial balance as a basic prerequisite in the state government system.²

The other causing factor is that the regional government has not been able to optimize the expenditure efficiently and effectively to improve the welfare of the community. In addition, the limited ability of local government officials in planning and formulating regional strategic policies, including the process and allocation of regional expenditure budgets so that the implementation of various service activities by local governments can run efficiently and effectively.³

The authority to utilize its own financial resources is carried out in the Local Own-source Revenue (PAD) that comes from Regional Taxes, Regional Retribution, the results of local asset management which is separated and other valid PAD, as regulated in Article 6 paragraph (1) of the Law Number 33 of 2004 concerning financial balance of central and regional Governments.

It is in accordance with Article 285 Paragraph (1) a of Law Number 23 Year 2014 concerning Regional Government, the source of PAD consists of the results of the Regional Tax, Regional Retribution, the results of local asset management which is separated and other valid PAD. In relation to the granting of autonomy to the regions, in planning, exploring, managing and using regional finances in accordance with regional conditions, PAD is a criteria to reduce the dependence of a region on the center. Fundamentally, the greater PAD in APBD will show the smaller dependence of the region on the center.

In its implementation, among all components of PAD, Regional Taxes and Regional Retribution are the largest contributors so that the perception which said PAD is identical to Regional Taxes and Regional retribution appears. The enactment of Regional Taxes and Regional Levies as a source of regional revenue basically is not only a matter for the regional government as the party that establishes and collects Taxes and Regional Retribution, but also relates to the community at large. As members of the community that are part of the region, every person or institutions that meets the conditions set in the local tax regulations and those who enjoy the services provided by the local government must pay the tax or retribution owed. Therefore, the societies need to understand the provisions of taxes and local retribution clearly, so that they want to understand their obligations with full responsibility.

Regional retribution is one of the sources of PAD which plays a very important role. Thus, in the collection of retribution, it is required the rules as a legal basis so that there is legal certainty for the collector of local retribution (local governments) in conducting the collection.⁴ This can be seen from the history, local governments have been collecting the retribution since the beginning of independence until now.

Retribution is payments from residents to the State due to certain services provided by the State to its residents individually.⁵ Meanwhile, according to Article 1 number 64 of the Law No. 28 of 2009 concerning Regional Taxes and Regional Retribution, the Regional Retribution is regional levy as payments for services or certain permits that are specifically provided and / or given by local governments for personal or for people interests.

Some of the characteristics that are inherent in regional retribution currently collected in Indonesia are as follows⁶ :

- a. Retribution is a levy that is collected based on relevant laws and regional regulations;
- b. The results of retribution acceptance will be put in the treasury of regional government;
- c. The party who pays the retribution gets a counter-achievement (remuneration) directly from the local government for the payment that has been conducted;
- d. Retribution is owed if there is a service provided by the regional government which is enjoyed by a person or entity.

Regional retribution is one of the sources of local government revenue or regional income that is used for the interests of financing of local government's household, one of which is to finance the development in the region which aims to be able to advance the region and pursued with the policies on retribution acceptance, where everyone is required to pay the retribution in accordance with the obligations and legislations which is applicable to the services provided or given by the government to the communities.⁷

Pidie Jaya Regency is the regency that one source of Local Own-source Revenue comes from regional retribution. In the effort of the Regency Government of Pidie Jaya in increasing PAD to finance the implementation of regional development, the Regency Government of Pidie Jaya has implemented various forms of regional retribution, one of the forms of the regional retribution is the retribution of Certain Licensing

² Rayanto Sofian. *Pembangunan Daerah di Era Otonomi*. Yayasan Obor. Jakarta. 2001. p.23.

³ *Ibid.* p.23.

⁴ Josef Rihu Kaho, *Prospek Otonomi Daerah Di Negara Republik Indonesia*, Raja Grafindo Persada, 2006, p. 170

⁵ Marihot Pahala Siahaan, *Pajak Daerah dan Retribusi Daerah*, Rajawali Pers, Jakarta, 2010, p. 4.

⁶ Marihot Pahala Siahaan, *Op. Cit.*, p. 6-7.

⁷ Bobby Fandhi Putra, dkk, *Analisis Efektivitas Penerimaan dan Kontribusi Retribusi Daerah Terhadap Pendapatan Asli Daerah*, Jurnal Administrasi Bisnis (JAB), Volume 10, Nomor 1, Mei 2014, p. 2.

regulated in Qanun of the Pidie Jaya Regency Number 2 of 2013 concerning the Retribution of specific licensing in Pidie Jaya Regency as amended by Qanun of Pidie Jaya Regency No. 5 of 2018 concerning the Amendment to Qanun of Pidie Jaya Regency Number 2 of 2013 concerning Retribution of Specific Licensing.

According to Article 2 of Qanun of Pidie Jaya Regency Number 2 of 2013, the types of Retribution of Specific Licensing consist of:

- a. Retribution of Building Permit;
- b. Retribution of Fishery Business Permit;
- c. Retribution of Disturbance Permit (HO); and
- d. Retribution of Route Permits.

In the implementation of the retribution levies of specific licensing, Investment Office and One-Stop Integrated Services of Pidie Jaya Regency as a technical service that carries out services in the field of licensing and non-licensing has the authority to carry out the collection of retribution of Specific Licensing. The basis for collecting the retribution of Specific Licensing is regulated in Article 3 paragraph (1), Article 9, Article 13, and Article 22 of Qanun of Pidie Jaya Regency Number 2 of 2013.

Based on the research, the contribution of retribution of Specific Licensing for Local Own-source Revenue in Pidie Jaya Regency from 2014-2018 has decreased. The reasons for the decline in contributions from the retribution of specific licensing include the abolition of Disturbance Permit (HO) and the non-achievement of targets for Building Permits, Fisheries Business Permits, and Route permits. The retributions of Disturbance Permit (HO) are the largest contributor to Certain Licensing Retribution. By the abolition of Disturbance Permit (HO), thus a very significant reduction of the contribution of Specific Licensing retribution can be seen clearly. Based on the matter, the problems that arise is about how to re-increase local revenue from Certain Licensing Retribution. Therefore, the government of Pidie Jaya Regency should stipulate the policies in order to increase regional revenue from Certain Licensing Retribution.

In order to avoid expanding of discussion in this paper, the author limits the problems with the following identification:

1. How is the contribution of Certain Licensing Retribution for Local Own-Source Revenue in Pidie Jaya Regency?
2. What are the factors that include as the obstacles of the contribution of retribution acceptance from certain licensing towards Local Own-Source Revenue in Pidie Jaya Regency?
3. What are the efforts made by the Government of the Regency of Pidie Jaya to increase Local Revenue from the Certain Licensing Retribution sector?

II. METHODS

This research is an empirical juridical research which can also be called as field research, which examines the applicable legal provisions and what happens in reality in the society.⁸ It can be said that empirical juridical research is legal research taken from the facts in a society, legal entity, or government body.

This research uses a qualitative approach. Qualitative research methods are research methods that is used to examine on the natural conditions of object, (as its opponent is experiments) where the researcher is the key instrument.

III. RESULT

A. The Contribution Of Retribution Of Certain Licensing Towards Local Own-Source Revenue In Pidie Jaya Regency.

According to Halim, the contribution of retribution is how much influence or role and revenue of regional retribution towards Local Own-Source Revenue (PAD), it can also be said that the contribution of regional retribution is how much the contribution that can be donated from local retribution acceptance towards the amount of Local Own-Source Revenue (PAD).⁹ Based on data obtained by researchers in the field, the contribution of retribution of certain licensing for PAD in Pidie Jaya Regency for the past 5 (five) years can be seen in the table below.

Table 1
Realization of the Retribution Acceptance of Certain Licensing towards PAD
In Pidie Jaya Regency from 2014 - 2018

No	Tahun	Retribusi (Rp)	PAD (Rp)
1	2014	296.920.447	20.795.061.216
2	2015	420.269.015	44.571.345.666
3	2016	298.455.534	42.027.408.020

⁸ Bambang Waluyo, *Penelitian Hukum Dalam Praktek* (Jakarta, Sinar Grafika) 2002, p. 15.

⁹ Halim, Abdul, *Manajemen Keuangan Daerah*. Edisi Revisi. Yogyakarta:UPP AMP YKPN, 2004, p. 163.

4	2017	207.765.603	40.175.802.343
5	2018	55.149.500	50.818.332.907

Source: Badan Pengelolaan Keuangan Kabupaten Pidie Jaya (data processed)

Based on the data above, it can be seen that in 2017 the contribution of certain licensing retribution to PAD in Pidie Jaya District decreased. The most significant decrease occurred in 2018.

Based on the results of the study, the contribution of the retribution of Certain Licensing towards the Local Own-Source Revenue in Pidie Jaya Regency in 2014 - 2018 decreased. The reason for the decrease in contribution from certain licensing retribution is the abolition of one of the retributions in the Certain Licensing retribution namely the retribution of disturbance permits (HO), whereas the retribution of Disturbance Permit is the biggest contributor to certain licensing retribution. The reason of the abolition of Disturbance permit retribution is the impact of the cancellation of 3,146 Regional Regulations and Regional Head Regulation by the Minister of Home Affairs in 2016 ago.

The government considers that thousands of the problematic regional regulations obstruct the acceleration in facing competition to increase investment. In addition, thousands of local regulations that were canceled obstructed the spirit of diversity and unity in the nation and state. Thousands of regional regulations that are considered problematic namely regional regulations that obstruct regional economic growth, local regulations that extend bureaucratic pathways which obstruct the licensing process, obstructing the ease of doing business and contradicts to the higher legislations.¹⁰ Pidie jaya Regency is one of the regencies whose regional regulations have been canceled by the Minister of Home Affairs. By the abolition of Disturbance Permit (HO), thus the retribution that can be collected from certain licensing retributions are Building Permits, Fisheries Business Permits, and Route Permits.

Table 2
Realization of Retribution Acceptance Of Certain Licensing
In Pidie Jaya Regency from 2014 - 2018

No	Jenis Retribusi	Tahun				
		2014	2015	2016	2017	2018
1	IMB	64.359.000	118.270.000	54.937.000	87.761.000	53.181.000
2	Izin Usaha Perikanan	0	604.000	323.000	0	1.968.500
3	Izin Gangguan	232.411.447	301.365.015	243.195.534	120.004.603	0
4	Izin Trayek	150.000	30.000	0	0	0

Source: Badan Pengelolaan Keuangan Kabupaten Pidie Jaya (data processed)

Based on the data, it shows that the retribution of Fisheries Business Permit and Route Permit retribution give less contribution to PAD, so that nowadays the biggest contributor to certain licensing retribution is building permit retribution. This certainly becomes a problem for the acceptance of PAD from certain licensing sectors because so far the realization of Building Permit Retributions, Fisheries Business Permit, and Route Permit retribution are very far from the realization of Disturbance Permits. Surely this is something that must be considered by the Government of Pidie Jaya Regency in order to increase the contribution of Building Permit retribution, retribution of Fisheries Business Permit, and Route Permit retribution to be able to cover the loss of contributions from the Disturbance Permit levy which has been giving the biggest contribution to PAD in Pidie Jaya Regency.

Based on the explanation above, it can be analyzed that the contribution of Certain Licensing Retribution is more contributed by the Disturbance Permit Retribution. By the abolition of Disturbance Permit (HO), thus now the retribution that can contribute greatly is the Building Permit retributions. However, if we see from the whole, thus the contribution of Certain Licensing Retribution to the Local Own-Source Revenue in Pidie Jaya Regency is very less. Therefore, the matter on how to increase Local Revenue from the Certain Licensing Levies sector must be considered by the Government of Pidie Jaya Regency. In increasing retribution, of course it must produce the benefits to the society. The society must obtain benefit from the costs that they pay to get the permits they need. For example, if the society has paid retribution to get a building permit, the government must be able to guarantee that the building can be used properly by the community. Another example is a Fishery Business permits. If the fisherman has paid the retribution to get a Fishery Business permit, thus the government can guarantee that the fisherman can be safe in fishing offshore. If all of those things can be done, then the community wants to manage their licensing and it will increase the Local Own-Source Revenue from the Certain Licensing sector.

¹⁰ Kementerian Dalam Negeri. (2016). *Presiden Umumkan Pembatalan 3.143 Perda Bermasalah*. Available online from: <https://www.kemendagri.go.id/blog/4334-Presiden-Umumkan-Pembatalan-3143-Perda-Bermasalah>. [Accessed July 24, 2019]

B. The Factors that Include as Obstacles in Contribution of the Retribution Acceptance of Certain Licensing towards Local Own-source Revenue in Pidie Jaya Regency.

According to Josef Riwu Kaho, there are several factors that influence the retribution acceptance, namely:¹¹

1. Factors of Knowledge About Organizational Principles

The success of an activity, especially the activity with a group of people who use the organization as a tool, is highly dependent on the level of knowledge of the members and leaders towards the principles (principles) of the organization. Sufficient knowledge of this matter, which is then followed by its application in the organization, will positively influence the achievement of organizational goals.

2. Work Discipline Factors

According to Alfreed A. Lateiner and IE Levine quoted by Josef Riwu Kaho, discipline can be affirmed as "a power that develops within the body of the worker himself and causes to be able to adjust voluntarily to decisions, regulations, and high values from work and behavior".¹² According to Widodo, quoted by Deddy Supriady, the discipline is the loyalty and obedience of a person or group of people to the rules, norms and others that are declared to apply to that group of people.¹³

Based on the above understanding, the author draws the conclusion that discipline is the obedience of employees to the rules and regulations that apply in an organization in carrying out its duties. Work discipline can be seen from: the frequency of employee's attendance, the level of obedience in following the work methods that have been determined, and the enthusiasm of employees in completing their work.

3. Factors of Supervision

Supervision factor is one of the essential factors in an organization. Through supervision, it will create an activity that is closely related to the determination and evaluation of the extent to which the implementation of work has been carried out. Supervision can also detect the extent to which the leader's policies are implemented and the extent to which irregularities that occur in the implementation of the work. The definition of supervision according to Ridwan HR (2002: 77) supervision is "the process of activities that compare what is run, carried out or organized with what is desired, planned or ordered".¹⁴

According to Mc Farland quoted by Siswanto, the definition of supervision is a process and effort so that what has already been previously planned is realized in the specified time and to find out the weaknesses and experiences, the action can be taken.¹⁵

Basically, supervision is directed entirely to avoid the possibility of misappropriation or deviation on the objectives that will be achieved. One of the techniques of supervision that is commonly done is by checking, namely activities to assess whether the actual result of the implementation is in accordance with what it should be and to identify the deviations or obstacles that is found. The object of the supervision is the finding that states the occurrence of deviations on the plans or targets that have been determined. The process of supervision is carried out in stages through the following steps:

- a. Determine the standards to be used as the basis for supervision.
- b. Measure the implementation or results to be achieved.
- c. Compare the implementation or results with standard and determine deviations if any.
- d. Take remedial action, if there is a deviation for the implementation and objectives according to plan.

The success of a development in several regions especially in Pidie Jaya Regency is with the support of various components, both the government and the community itself. The government has a role in making policies and as the executor of development, including increasing PAD of Pidie Jaya Regency, while the community is an asset of development and an economic agent, so that the community factor is very important in

¹¹ Kaho, Josef Riwu, *Prospek Otonomi Daerah di Negara Republik Indonesia*, Fak. Sospol - UGM, Yogyakarta, 1997, p. 160.

¹² *Ibid*, p. 162.

¹³ Bratakusumah, Deddy Supriady, *Otonomi Penyelenggaraan Pemerintahan Daerah*, Gramedia Pustaka Utama, Jakarta, 2001, p. 135.

¹⁴ Ridwan, HR. *Hukum Administrasi Negara*. UII Press, Yogyakarta, 2002, p. 77.

¹⁵ Sunarno, Siswanto, *Hukum Pemerintahan Daerah Di Indonesia*, Sinar Grafika, Jakarta, 2005, p. 89.

the progress of development in Pidie Jaya Regency, especially in the increase of the Local Revenue (PAD) of Pidie Jaya Regency.

The economic conditions that occur in the community will have an impact on PAD of Pidie Jaya Regency, if the economy of community has improved, then PAD of Pidie Jaya Regency will automatically increase and vice versa. Likewise with certain licensing retribution in Pidie Jaya Regency, if the economy increases then the retribution revenue of specific licensing will also increase.

Most people still don't know much about the benefits obtained if they have a permit. Although, basically the granting of permits by local governments is to protect the interests and public order. Moreover, the lack of socialization from related institutions has made many people reluctant to process permits. The benefit of the permit is to authorize the business owned by the community so that it has legal power and is as the requirement of the sale and purchase transaction and also relating to banking.

The factors that include as the obstacles of contribution of the acceptance of certain licensing retribution on Local Own-source Revenue in Pidie Jaya Regency are as follows:

1. The lack of supervision from the technical department on licenses under its authority.
For example the Public Works Office conducts supervision and records buildings that do not have a permit yet, so that the Public Works Office can give the instruction to the building owner to immediately register the building permit. Another example is the Office of Maritime and Fisheries Affairs, they supervise and record fishing vessels that do not have a permit yet, so that it can be given a warning to manage the permit for the safety of fishing at sea.
2. The lack of public awareness in managing permits.
This is influenced by several factors, one of the factors is that the community will manage the permit if it has been related to parties of the bank. In fact, even though it is not related to the banking sector, the societies should be aware that the licensing is for their own convenience in constructing a building or doing business.
3. There are still employees who do not understand the calculation of retribution.
There are still employees in the investment office and One-Stop Integrated Services who do not really understand the calculation of retribution, so that they must ask for help from employee of the Technical Office to calculate it. This certainly will make the service a little hampered.
4. The education level of employees is less relevant to the problem so that the level of revenue is not achieved in maximum results.
Based on the results of research at the Investment Office and One-Stop Integrated Services, in fact, there are many employees has the level of education which is irrelevant with the licenses that are handled so that they often have to ask for help from related Technical Service to handle the permit.
5. The absence of Service Standards at Department of Investment and One-Stop Integrated Services.
Service Standards are standards for servants to serve the community. In the Department of Investment and One-Stop Integrated Services, until now, they have only prepared for service standards. Whereas, service standards are very important for an agency tasked with providing services to the community. Because in the service standard, there are requirements and certainty on how long the time and how much the cost must be spent by the community to obtain a permit.

C. The efforts made by the Government of Pidie Jaya Regency in order to increase the local own-source revenue from the Certain Licensing Retribution sector.

The increase in local revenues is one of the capital for the success in achieving the objectives of regional development, because PAD determines the capacity of the region to carry out government functions Both public services and development. The higher and bigger ratio of PAD to total regional income shows the independence in order to finance all obligations towards the regional development.

The efforts made by the Government of Pidie Jaya Regency to increase local own-source revenue from the Certain Licensing Retribution sector are as follows.

- a. By increasing the database of the object of certain licensing levies, which is by re-record the existing retribution with the actual conditions in the field and with the data that was previously owned. The method used in increasing the base of retribution object which is carried out by the Office of Investment and One-

Stop Integrated Services with the related department, namely by involving themselves directly in sub-districts in the regency of Nganjuk. By the method of involving themselves directly or evaluation in the field / crosscheck as well as by carrying out the updating of data related to retribution object of specific licensing in the sub-districts, thus it can help to find out the changes of data that occur in the area.

- b. By Improving the discipline and morality of employees involved in the collection of regional retribution revenue. This discipline is considered very important because by the existence of discipline of the employees, it can create honest employees, have high discipline in obedience and diligence. Thus, this can minimize the occurrence of undesirable things and can reduce unwanted actions that will adversely affect the agency. Moreover, with the spirit of discipline and good morality, employees can carry out their tasks and functions properly.
- c. Improving the competence of human resources at the Investment Office and One-Stop Integrated Services, it is conducted by placing the employees of the department according to their expertise so that the service will be better.
- d. Disseminating Service Standards and Standards Operating Procedures of the investment Office and One-Stop Integrated Service Procedure to the society. By socializing to the community, the community will understand the stages that must be passed when handling a permit and the community also gets the certainty on how long it will take to administer a permit and how much it costs to pay a permit.

IV. CONCLUSION

The contribution of the retribution of specific Licensing towards local own-source revenue is donated more by Retribution of Disturbance Permits. By the abolition of retribution of Disturbance permit, so that now the biggest contribution comes from Building Permits. However, when we see from the whole, the contribution of specific Licensing retribution for the local own-source revenue in Pidie Jaya Regency is very less.

The factors which include as the obstacles in contribution of retribution revenue of specific licensing towards local own-source revenue in Pidie Jaya Regency is are the lack of supervision from Technical Department towards the licenses that are under its authority, the lack of public awareness in managing permits, There are still employees who do not really understand the calculation of the retribution, The education level of employees is less relevant to the problem so that the level of revenue is not achieved in maximum results, The absence of Service Standards at Investment Office and One-Stop Integrated Services.

The efforts made by the Government of Pidie Jaya Regency in order to increase the local own-source revenue from the Certain Licensing Retribution sector are to increase the database of the object of certain licensing retribution which is re-recording the existing object of retribution in real condition in the field with previously owned data, to Improve discipline and morality of employees involved in collecting regional retribution revenue, to improve the competency of human resources in the Office of Investment and One-Stop Integrated Services, to disseminate Service Standards and Standard Operating Procedures of the investment Office and One-Stop Integrated Service Procedure to the society

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