

PERATURAN DAERAH DAN DAMPAKNYA TERHADAP IKLIM USAHA REGIONAL REGULATIONS AND THEIR IMPACT ON BUSINESS CLIMATE



SMERU

Iklim usaha yang kondusif merupakan salah satu prasyarat terselenggaranya kegiatan perekonomian yang dinamis. Sejalan dengan pelaksanaan otonomi daerah dan desentralisasi, pemerintah daerah mempunyai peranan yang semakin penting dalam memengaruhi kinerja perekonomian daerah karena regulasi yang diterbitkannya dapat mendorong atau sebaliknya menghambat penciptaan iklim usaha yang kondusif.

Edisi ini menyoroti temuan studi SMERU termutakhir mengenai dampak peraturan daerah terhadap iklim usaha di Kabupaten Kupang, Kabupaten Flores Timur, dan Kabupaten Timor Tengah Utara. Studi ini didanai oleh Antara-AusAid.

A conducive business climate is a precondition for a dynamic economy. With the implementation of regional autonomy and decentralization, regional governments hold an increasingly important role in influencing the region's economic performance as regulations issued by regional governments can facilitate or, on the other hand, impede the creation of a conducive business climate.

This edition will highlight findings from SMERU's recent study on the impact of regional regulations on the business climate in Kabupaten Kupang, Kabupaten Flores Timur, and Kabupaten Timor Tengah Utara. This study was funded by Antara-AusAid.

DARI EDITOR FROM THE EDITOR	2
FOKUS KAJIAN FOCUS ON	3
Pungutan Daerah Penghambat Investasi <i>Regional Levy Collection as a Barrier to Investment</i>	
DATA BERKATA AND THE DATA SAYS	10
Pemetaan Peraturan Daerah yang Berkaitan dengan Iklim Usaha <i>Mapping Regional Regulations on Business Climate</i>	
DARI LAPANGAN FROM THE FIELD	18
- Perizinan Usaha Minuman Beralkohol di Kota Kupang <i>Licensing of Alcoholic Beverage Businesses in Kota Kupang</i>	
- Regulasi Usaha di Subsektor Peternakan TTU <i>Business Regulations in the Kabupaten Timor Tengah Utara Animal Husbandry Subsector</i>	
- Perizinan Sektor Perikanan di Flores Timur <i>Fisheries Licensing in Kabupaten Flores Timur</i>	
OPINI OPINION	32
UU PDRD Baru dan Potensi Dampaknya terhadap Iklim Usaha di Daerah <i>The New Law on Regional Tax and Retribusi and its Potential Impact on Regional Business Climates</i>	
KABAR DARI LSM NEWS FROM NGOs	37
Berjuang di Antara Lingkaran Ketidakberdayaan: Sebuah Refleksi Pendampingan Perempuan Usaha Kecil (PUK) di Kota Kupang <i>Fighting Against Powerlessness: A Reflection on Assistance for Women in Small Businesses (PUK) in Kota Kupang</i>	

SMERU adalah sebuah lembaga penelitian independen yang melakukan penelitian dan pengkajian kebijakan publik secara profesional dan proaktif, serta menyediakan informasi akurat, tepat waktu, dengan analisis yang objektif mengenai berbagai masalah sosial-ekonomi dan kemiskinan yang dianggap mendesak dan penting bagi rakyat Indonesia.

Melihat tantangan yang dihadapi masyarakat Indonesia dalam upaya penanggulangan kemiskinan, perlindungan sosial, perbaikan sektor sosial, pengembangan demokrasi, dan pelaksanaan desentralisasi dan otonomi daerah, maka kajian independen sebagaimana yang dilakukan oleh SMERU selama ini terus dibutuhkan.

SMERU is an independent institution for research and policy studies which professionally and proactively provides accurate and timely information as well as objective analysis on various socioeconomic and poverty issues considered most urgent and relevant for the people of Indonesia.

With the challenges facing Indonesian society in poverty reduction, social protection, improvement in social sector, development in democratization processes, and the implementation of decentralization and regional autonomy, there continues to be a pressing need for independent studies of the kind that SMERU has been providing.

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Pembaca yang Budiman,

Selama satu dasawarsa terakhir telah berlangsung upaya penyelarasan desentralisasi dan iklim usaha yang sehat di Indonesia. Tidak pelak lagi bahwa selama ini menarik investasi ke daerah adalah salah satu tantangan utama bagi pemerintah daerah (pemda). Pemda harus menghadapi situasi yang rentan dan berusaha mencapai keseimbangan antara kepentingan jangka pendek dan kesinambungan jangka panjang wilayahnya ketika melaksanakan otoritas yang diberikan kepadanya melalui desentralisasi. Beberapa kalangan berpendapat bahwa kepentingan yang kedua masih dikalahkan oleh yang pertama.

Beberapa isu di atas mengemuka dalam kajian terbaru Lembaga Penelitian SMERU tentang iklim usaha di Nusa Tenggara Timur (NTT) yang didukung oleh Antara-AusAid. Dalam kajiannya yang kedua tentang iklim usaha di wilayah ini, SMERU meneliti tiga kabupaten/kota, yakni Kota Kupang, Kabupaten Timor Tengah Utara, dan Kabupaten Flores Timur, serta secara khusus menyoroti peraturan-peraturan daerah (perda) ketiga wilayah penelitian tersebut berikut penerapannya.

Konsep otonomi daerah menghendaki perda dan pelaksanaannya menciptakan iklim usaha yang kondusif yang menarik minat para penanam modal, menciptakan lapangan kerja, dan mengurangi kemiskinan. Akan tetapi, temuan SMERU menunjukkan bahwa situasi di lapangan bertolak belakang dengan gagasan ini. Berdasarkan kondisi tersebut, penulis tamu Robert Endi Jaweng, menyampaikan pandangannya tentang bagaimana munculnya sebuah undang-undang baru berpotensi mendorong terciptanya iklim usaha yang lebih bersahabat di Indonesia.

Penulis tamu lainnya, Vincent Bureni dari Bengkel APPEK, menggambarkan berbagai strategi yang diterapkan para perempuan pelaku usaha skala kecil di Kupang dalam upaya mereka memperoleh kehidupan yang lebih baik.

Selamat membaca.

Liza Hadiz

Editor

Dear Readers,

In the past decade Indonesia has witnessed efforts to bring together decentralization and a good business climate. There is no doubt that bringing investment into a region is one of the main challenges local governments have had to face. In exercising the authority entrusted to them through decentralization, local governments have to walk a tight line and strive to strike a balance between short-term interests and the long-term sustainability of their region. Some say that the latter has been severely overshadowed in favor of the former.

These are some of the issues that came up in The SMERU Research Institute's recent study of the business climate in East Nusa Tenggara, which was supported by Antara-AusAid. In its second study of the business climate in this region, SMERU examined three kabupaten/kota: Kota Kupang, Kabupaten Timor Tengah Utara, and Kabupaten Flores Timur, and looked specifically at local regulations and their practices.

The notion of regional autonomy suggests that local regulations and their implementation will facilitate a conducive business climate that attracts investment, creates employment, and reduces poverty. However, SMERU's findings show that the situation on the ground is at odds with this idea. Against this background, guest writer, Robert Endi Jaweng, shares his views on how a recently enacted regulation may potentially contribute to a friendlier business environment in Indonesia.

On a different note, our NGO guest writer, Vincent Bureni of Bengkel APPEK describes the strategies adopted by women in small businesses in Kupang in their quest for a better life.

We hope you enjoy this edition.

Liza Hadiz

Editor

PUNGUTAN DAERAH PENGHAMBAT INVESTASI

REGIONAL LEVY COLLECTION AS A BARRIER TO INVESTMENT

Palmira P. Bachtiar*



Palmira Bachtiar/SMERU

Di era desentralisasi, pemerintah daerah (pemda) wajib menciptakan iklim usaha yang kondusif bagi investasi di daerah. Namun, sering kali hak pemda untuk membuat peraturan daerah (perda) justru menghambat investasi. Hal ini terjadi karena pemda umumnya lebih mengutamakan kepentingan jangka pendek, yaitu meningkatkan pendapatan asli daerah (PAD) melalui pungutan, baik pajak maupun retribusi daerah dalam bentuk retribusi (dan bukan pajak) yang tidak berimbang jasa juga menghambat investasi.

Secara prinsip, pungutan yang menghambat investasi adalah yang (berpotensi) menimbulkan ekonomi biaya tinggi, antara lain, pungutan berstruktur tarif tak wajar, pungutan berganda dengan pungutan di tingkat pusat, atau pungutan yang tumpang-tindih dengan pungutan lain yang sejajar. Pungutan yang melanggar prinsip perdagangan dalam negeri yang bebas (*free internal trade*) dan pungutan dalam bentuk retribusi (dan bukan pajak) yang tidak berimbang jasa juga menghambat investasi.

Tulisan ini menguraikan hasil studi Lembaga Penelitian SMERU (2009) di Kota Kupang, Kabupaten Timor Tengah Utara (TTU),

* Palmira P. Bachtiar adalah peneliti Lembaga Penelitian SMERU.

With regional autonomy in effect, regional governments must create conducive business climates to attract investment into the regions. However, the regional governments' privilege to make regional government regulations (perda) often means that investment is actually impeded. This happens because regional governments are more concerned with achieving their short-term goal of increasing local revenue (PAD) through levy collection, in the forms of regional taxes and retribusi¹.

Basically, the levies that hamper investment are those that have the potential to cause a high-cost economy, including levies with improper tariff structures, levies that double-up with those at the central level, or levies that overlap with other similar levies imposed by other regulations from the same kabupaten government. Levies that violate the principles of free internal trade and those in the form of retribusi (not tax) that do not offer any return also hamper investment.

This article explains the results of The SMERU Research Institute's study (2009) in Kota Kupang, Kabupaten Timor Tengah Utara, and

* Palmira P. Bachtiar is a researcher at The SMERU Research Institute.

¹ A government tax or payment that is collected as payment in return for a service.

dan Kabupaten Flores Timur (Flotim) yang menunjukkan adanya berbagai pungutan yang tidak menunjang iklim usaha yang sehat, yakni (i) retribusi yang menghambat perizinan usaha (*barriers to entry*), dan (ii) retribusi yang menghambat lalu lintas perdagangan barang dan jasa (*barriers to trade*).¹ Selain itu, sumbangan pihak ketiga (SPK) dan retribusi biaya administrasi juga perlu dicermati.

Retribusi Perizinan Usaha

Aspek legalitas penting bagi pengembangan usaha, misalnya, ketika perusahaan membutuhkan kredit bank. Perizinan seharusnya dirancang semudah, semurah, dan secepat mungkin. Ironisnya, World Bank (2009) mencatat bahwa dari segi prosedur, waktu, dan biaya perizinan, tingkat kemudahan memulai usaha di Indonesia menempati urutan ke-122, padahal Vietnam dan Malaysia berada di urutan ke-93 dan ke-23. Ini berarti *barriers to entry* di Indonesia, termasuk di tiga wilayah penelitian, masih tinggi.

Surat Izin Tempat Usaha (SITU)

Bagi pengusaha di ketiga wilayah penelitian, perizinan usaha yang dianggap paling menyulitkan adalah surat izin tempat usaha (SITU). SITU dikeluarkan oleh Bagian Ekonomi Pemda dan merupakan izin pertama yang wajib diperoleh sebelum mengajukan izin lainnya.

Pengurusan SITU di tiap daerah berbeda-beda. SITU di Kupang termasuk yang termahal dan tersulit. Perda No. 13/1998 tentang Retribusi Izin Gangguan dan perda perubahannya (Perda No. 5/2003) menetapkan struktur tarif pengurusan SITU berdasarkan (i) golongan usaha (3 jenis: besar, menengah, kecil); (ii) jenis gangguan (3 jenis: rendah, menengah, tinggi); (iii) luas tempat usaha (10 jenis: mulai 10m² hingga $\geq 200\text{m}^2$); dan (iv) lokasi tempat usaha (3 jenis: pusat perdagangan, permukiman, industri). Total kemungkinan kombinasi tarif SITU adalah $3 \times 3 \times 10 \times 3 = 270$ jenis.

Meskipun berlaku tiga tahun, setiap tahun SITU di Kupang harus didaftar ulang. Denda keterlambatan pendaftaran ulang diberlakukan berdasarkan SK Walikota Kupang No. 41A/SKEP/

*Kabupaten Flores Timur which indicates that there are levies which are a hindrance to a conducive business climate, including: (i) retribusi that obstructs business licensing (barriers to entry); and (ii) retribusi that hinders goods and service traffic and trade (barriers to trade).*² *Third party contributions and retribusi for administration fees also need to be examined.*

Retribusi on Business Licensing

Legal aspects are important for business development, for example, when a company needs a bank loan. Licensing is supposed to be made as easy, as economical, and as fast as possible. Ironically, the World Bank (2009) recorded that in terms of procedure, time, and cost of business licensing, Indonesia ranked 122, while Vietnam and Malaysia ranked 93 and 23. This means that the level of barriers to entry in Indonesia, including that in the three research areas, is high.

License for Business Location (SITU)

For businesspeople in the three research areas, the most difficult license to obtain is the business license for business location (SITU). It is issued by the economic section of the kabupaten government and a businessperson has to acquire it before applying for other business licenses.

Acquiring SITU is not the same in every region. In Kupang, the process of obtaining SITU is more costly and convoluted than anywhere else. Regional Government Regulation (Perda) No. 13/1998 on Retribusi for Nuisance Ordinance and its amendment (Perda No. 5/2003) set the tariff structure of SITU based on (i) business classification (3 types: large, medium, or small); (ii) type of disruption (3 types: low, medium, or high); (iii) size of the place of business (10 types: starting from 10m² to 200m² or more); and (iv) business location (3 types: business centers, housing areas, or industrial complex). The total probability of the combination of SITU tariffs based on the above classification is $3 \times 3 \times 10 \times 3 = 270$ types.

Despite the three-year validity period, SITU in Kupang has to be reregistered every year. The fine for late reregistration is regulated by the Directive of the Walikota³ of Kota Kupang No. 41A/SKEP/HK/1999 on

Keberadaan retribusi lalu lintas barang dan jasa mencerminkan meningkatnya hambatan perdagangan antardaerah.

The retribusi on the distribution of goods and services increases trade barriers between regions.



Putrimira Baectitlan/SMERU

¹ Pajak tidak menjadi fokus penelitian ini. Berbeda dari retribusi, pajak tidak menyediakan ruang yang luas bagi pemda untuk "bermanuver".

² Tax was not the focus of the research. Unlike retribusi, the taxation system is not flexible enough to allow for regional governments to maneuver.

³ Head of the kota (city).

HK/1999 tentang Petunjuk Pelaksanaan Perda No. 13/1998. Denda bisa mencapai 100% jika keterlambatannya sampai tujuh bulan atau lebih. Prosedur SITU pun cukup rumit karena mensyaratkan 13 dokumen, mulai surat permohonan sampai berita acara pemeriksaan lapangan. Ketika masa berlaku SITU habis, pelaku usaha memperbaruinya dengan menyetor seluruh dokumen layaknya mengajukan SITU baru.

SITU di Kupang merupakan salah satu contoh penyebab ekonomi biaya tinggi. Perbaikan iklim usaha menuntut perbaikan perizinan sedemikian rupa supaya faktor birokrasi dapat diminimalkan.

Surat Izin Usaha Perdagangan (SIUP) dan Tanda Daftar Perusahaan (TDP)

Ketentuan terbaru mengenai SIUP dan TDP dikeluarkan melalui Peraturan Menteri Perdagangan (Permendag) No. 36 dan No. 37/M-DAG/PER/9/2007. Kedua peraturan tersebut terbit menyusul dikeluarkannya Instruksi Presiden No. 6/2007 tentang Kebijakan Percepatan Pengembangan Sektor Riil dan Pemberdayaan Usaha Mikro, Kecil, dan Menengah.

Permendag No. 36/M-DAG/PER/9/2007 tentang Penerbitan Surat Izin Usaha Perdagangan yang menggantikan Permendag No. 9/M-DAG/PER/3/2006 menetapkan, antara lain, biaya administrasi pengurusan SIUP baru sebesar Rp0. Adapun tarif pendaftaran ulang lima tahunan bergantung pada skala usaha. SIUP usaha kecil sebesar Rp100.000, menengah Rp150.000, dan besar Rp300.000. Permendag No. 37/M-DAG/PER/9/2007 tentang Penyelenggaraan Pendaftaran Perusahaan menetapkan biaya administrasi pengurusan TDP baru sebesar Rp0 berikut tarif pendaftaran ulang lima tahunan sebesar (i) Rp1.000.000 dan Rp500.000 masing-masing untuk perusahaan asing dan PT; (ii) Rp250.000 untuk CV, firma, dan bentuk perusahaan lain; (iii) Rp100.000 untuk koperasi dan perusahaan perorangan.

Dari kacamata yuridis, terbitnya permendag tersebut otomatis membatalkan tarif SIUP dan TDP di daerah. Namun, selama di lapangan tidak ditemui pelaku usaha yang menikmati tarif Rp0 saat mengurus SIUP dan TDP baru. Ini mencerminkan sulitnya melaksanakan ketentuan Pemerintah Pusat di daerah.

Terlepas dari itu, ada dua kritik atas substansi permendag tersebut. Pertama, karena iklim usaha menjadi pertimbangan, permendag menghapuskan biaya penerbitan SIUP dan TDP baru. Namun, adanya tarif pendaftaran ulang SIUP dan TDP justru menghambat iklim usaha karena tidak ada imbal jasa atas retribusi pendaftaran ulang. Kedua, biaya administrasi ditetapkan berbanding lurus dengan skala usaha, padahal biaya administrasi sebenarnya tidak berkorelasi dengan skala usaha.

Retribusi Lalu Lintas Barang dan Jasa

Keberadaan retribusi lalu lintas barang dan jasa mencerminkan meningkatnya hambatan perdagangan antardaerah (*barriers to trade*). Hambatan bagi perdagangan bebas mengganggu pertumbuhan ekonomi dan daya saing produk daerah. Soesastro (2001) dan KPPOD (2003) mengatakan bahwa pungutan ini melanggar prinsip dasar kesatuan ekonomi, yaitu *free internal trade*.

the Guidelines on Perda No. 13/1998. The fine can reach 100 percent of the whole cost if the reregistration is done seven months or more after the SITU expires. The procedure of getting a SITU is quite complicated since it requires that the applicant submit 13 documents, including the application letter and field inspection report. When a SITU is no longer valid, the holder must renew it and submit all the required documents as if applying for a new SITU.

The process of obtaining a SITU in Kupang is an example of what causes the high cost economy. If there is to be an improvement in the business climate, there must be better licensing procedures so that red tape can be minimized.

Trading License (SIUP) and Company Registration (TDP)

New regulations on SIUP and TDP have been imposed by the Minister of Trade Regulations (Permendag) No. 36 and No. 37/M-DAG/PER/9/2007. Both regulations were issued following Presidential Instruction No. 6/2007 on the Policies on Real Sectors Development Acceleration and Micro, Small, and Medium Businesses Empowerment.

The Minister of Trade Regulation No. 36/M-DAG/PER/9/2007 on the Issuance of Trading Licenses—amending the Minister of Trade Regulation No. 9/M-DAG/PER/3/2006—determined that the administration fee for a new SIUP would be nil. The size of the five-yearly reregistration tariff depends on the business scale, the tariff is: Rp100,000 for a small-scale business; Rp150,000 for a medium-scale business, and Rp300,000 for a large-scale business. The Minister of Trade Regulation No. 37/M-DAG/PER/9/2007 on Administering Company Registration did away with administration fee for a new TDP, while the five-yearly reregistration fee is as follows: (i) Rp1,000,000 and Rp500,000 each for foreign companies and incorporations (PT); (ii) Rp250,000 for limited partnerships (CV), firms, and other company types; and (iii) Rp100,000 for cooperatives and individual proprietorships.

Juridically, the two regulations automatically eliminated SIUP and TDP tariffs at the regional levels. However, no businesspeople in the research areas were found to have ever enjoyed new SIUP and TDP free of charge. This indicates how difficult it is to implement regulations from the central government.

There are two criticisms regarding the content of the two regulations. First, taking business climate into consideration, the regulations eliminate the cost for issuing new SIUP and TDP; however, the SIUP and TDP reregistration tariffs are bad for the business climates since there is no recompense for the reregistration retribusi. Second, the administration fees for reregistration are set parallel to business scales, even though they actually do not correlate.

Retribusi on the Distribution of Goods and Services

The retribusi on the distribution of goods and services increases trade barriers between regions. Barriers to free trade disrupt economic growth and the competitiveness of local products. Soesastro (2001) and the Committee for Monitoring the Implementation of Regional Autonomy (KPPOD, 2003) stated that this retribusi violates the basic economic principle of free internal trade.

Temuan SMERU menunjukkan bahwa produk kehutanan paling rawan kena pungutan tersebut. Hal ini menguatkan temuan SMERU sebelumnya (Suharyo *et al.*, 2007). Produk kehutanan di wilayah yang berbeda dipungut dengan cara dan tarif yang berbeda pula.

Di Kabupaten Flotim, pungutan atas hasil hutan kayu dan nonkayu mengacu pada Keputusan Menteri Kehutanan (Kepmenhut) No. 858 dan 859/Kpts-II/1999 tentang Besarnya Provisi Sumber Daya Hutan per Satuan Hasil Hutan Kayu dan Bukan Kayu. Menurut pejabat Dinas Kehutanan dan Perkebunan Flotim, provisi disetor ke Pemerintah Pusat karena sumber daya hutan merupakan wewenang Pemerintah Pusat (laki-laki, wawancara, 4 Juni 2009). Imbalannya, pemda mendapat proyek kehutanan dari Pemerintah Pusat. Namun, tarif di atas kertas dan tarif di lapangan berbeda karena kepmenhut tersebut sudah dianggap usang. Misalnya, provisi kemiri isi dan asam isi menurut kepmenhut masing-masing adalah Rp55/kg dan Rp17/kg, tetapi tarif di lapangan Rp160/kg dan Rp70/kg.

Di Kabupaten TTU ada banyak sekali hambatan lalu lintas produk kehutanan. Pelaku usaha harus memiliki izin pemanfaatan hasil hutan untuk berdagang dan dokumen pengangkutan untuk mengangkut hasil hutan. Keduanya berlaku sekali pakai. Dasar hukum yang melandasinya adalah (i) Peraturan Menteri Kehutanan (Permenhut) No. P51, P55, dan P56/Menhut-II/2006, masing-masing tentang penggunaan surat keterangan asal usul (SKAU), penatausahaan hasil hutan yang berasal dari hutan negara, dan pedoman zonasi taman nasional; dan (ii) Perda Provinsi NTT No. 18/2008 tentang Izin Pemanfaatan Hasil Hutan Kayu dan Bukan Kayu pada Hutan Hak dan Lahan Masyarakat. Menurut seorang pejabat Dinas Perkebunan dan Kehutanan, pungutan dilakukan atas pertimbangan hasil hutan tersebut dulunya ditanam oleh pemerintah. Wajar jika pemerintah mendapat bagian pada saat panen (laki-laki, wawancara, 25 April 2009). Di TTU tarif dalam perda juga berbeda dari tarif lapangan. Tarif kemiri isi, asam isi, dan madu menurut Perda No. 15/2008 masing-masing adalah Rp20/kg, Rp100/kg, dan Rp100/lt, tetapi faktanya harga di lapangan Rp100/kg, Rp175/kg, dan Rp200/lt.

*SMERU's findings show that forest products are the most at risk of having retribusi imposed upon them. This confirms findings from a previous SMERU study (Suharyo *et al.*, 2007). Forest products in different regions have different retribusi fees imposed upon them and collected in different ways.*

In Kabupaten Flores Timur, levy collection on forest timber and nontimber products refers to the minister of forestry decrees numbers 858 and 859/Kpts-II/1999 on the Provision of Forest Resources per Unit of Timber and Nontimber Products. According to a member of staff from the Kabupaten Flores Timur Forestry and Crop Estates Agency, the levies are submitted to the central government since forest resources are under the authority of the central government (male, interview, 4 Juni 2009). In return, the regional governments receive forestry-related projects from the central government. However, the size of the tariffs collected in the field differs from that regulated by the decree because the decree is considered obsolete. For example, the decree set the levies on candlenut and tamarind at Rp55/kg and Rp17/kg respectively, but in the field the actual levies are Rp160/kg and Rp70/kg.

There are many barriers to the trading of forest products in Kabupaten Timor Tengah Utara. Businesspeople have to obtain a forest product utilization permit so they can trade and a transportation document so they can transport the products. Each is valid for a single use only. This is regulated by (i) the ministry of forestry regulations, numbers P51, P55, and P56/Menhut-II/2006 on the use of a certificate of origin (SKAU), the administration of state forest products, and the guidelines to national park zoning respectively; and (ii) the East Nusa Tenggara Provincial Regulation No. 18/2008 on the Forest Timber and Nontimber Product Exploitation Permit on Forests under Forest Rights and Community Lands. According to a member of staff from the forestry and estates agency, levies are collected under the assumption that the plants were originally planted by the government, so the government should get something in return (male, interview, 25 April 2009). In Kabupaten Timor Tengah Utara, the tariffs imposed in the field differ from those determined by regional government regulation. Based on Perda No. 15/2008, the tariffs for candlenut, tamarind, and honey are set at Rp20/kg, Rp100/kg, and Rp100/litre, but in practice the tariffs are Rp100/kg, Rp175/kg, and Rp200/litre.

Di Flotim, perda yang mencakup SPK pertanian dan surat-surat yang berkaitan dengan pengangkutan barang di sektor peternakan, perikanan, kehutanan, dan pertanian dapat menghambat investasi karena memuat banyak retribusi yang tidak jelas kontraprestasinya.

In Kabupaten Flores Timur, a regulation which refers to agricultural SPK and goods transportation permits for the animal husbandry, fishery, forestry, and agricultural sectors can hamper investment because it imposes a number of retribusi but those paying the retribusi do not receive any services in return.



Palmira Bachtiar/SMERU

Di Kota Kupang, pelaku usaha masih harus mengurus surat asal komoditas olahan (SAKO) bagi komoditas kehutanan meskipun biayanya jauh lebih kecil daripada di Kabupaten TTU and Kabupaten Flotim, seperti Rp20/kg untuk kemiri dan Rp5/kg untuk asam. Ruwetnya, SAKO harus diganti beberapa kali. Asam yang dibeli dari Kabupaten TTS, misalnya, harus disertai SAKO yang dikeluarkan Dinas Kehutanan TTS. SAKO ini harus diubah menjadi SAKO Kabupaten Kupang ketika asam hendak dipasarkan di Kabupaten Kupang.

Hambatan perdagangan yang paling baru adalah peraturan desa (perdes) tentang perdagangan komoditas mete di Flotim. Setiap pedagang harus membayar 1 juta rupiah/musim panen. Meskipun baru berlaku di sebagian kecil desa di daratan Flotim, ada kecenderungan perdes ini akan cepat diadopsi desa-desa lain. Menurut seorang kepala desa, hal ini dilakukan untuk mendata produksi mete di desa (laki-laki, wawancara, 4 Juni 2009). Namun, jika ingin menghitung produksi, seharusnya retribusinya ditetapkan per kg jual dan bukan borongan (*lump sum*).

Sumbangan Pihak Ketiga

Apakah SPK merupakan pungutan? Jawabannya, ya dan tidak. Di satu pihak, Perda SPK tidak menyebutkan tarif sumbangan (misalnya, Perda No. 13/2002 di Flotim, Perda No. 13/1998 di TTU, Perda No. 2/2000 di Kupang). Di pihak lain, tarif tersebut justru tertera dalam produk hukum turunannya. Oleh karena itu, SPK berada pada wilayah abu-abu pungutan daerah.

SPK atau biasa disebut SP3 sangat akrab di telinga pelaku usaha menengah dan besar, terutama mereka yang bersentuhan dengan tender pembangunan atau pengadaan barang dan jasa pemda, misalnya, kontraktor bangunan, pedagang alat tulis, dan produsen mebel. Di Flotim, pelaku usaha perikanan yang mendapat pekerjaan dari pemerintah juga dipungut “jasa” yang kurang lebih sama dengan SPK. Di TTU, pedagang ternak besar antarpulau membayar SPK atas jasa penimbangan, pengukuran, dan pemeriksaan kesehatan hewan.

Mengapa SPK bermasalah bagi iklim usaha? Menurut Undang-Undang (UU) No. 34/2000 tentang Perubahan atas UU No. 18/1997 tentang Pajak Daerah dan Retribusi Daerah, sumber pendapatan asli daerah hanya dua, yakni pajak dan retribusi. Jika demikian, SPK memang bukan pungutan daerah, tetapi dapat menjadi penerimaan daerah. Artinya, tidak boleh dipungut tetapi boleh diterima tanpa ikatan. Pelaku usaha menyumbang secara ikhlas bukan atas keharusan.

Namun kenyataannya tidak demikian. Meskipun perda SPK menunjukkan sikap pasif pemda, peraturan turunannya (misalnya, surat keputusan) atau peraturan yang paralel dengannya (misalnya, perda biaya administrasi) jelas-jelas menunjukkan sikap aktif pemda dalam memungut SPK. Hal ini menghambat iklim usaha. SPK seharusnya tidak bertarif. Timbul dilema karena ketiadaan tarif berpotensi kebocoran akibat tidak ada dasar untuk mencocokkan SPK yang diterima instansi pemungut dengan yang disetorkan ke Dinas Pendapatan Daerah (Dispenda). Menurut

In Kota Kupang, businesspeople have to obtain a commodity certificate of origin (SAKO) for forest commodities, although the cost is much lower than that in Kabupaten Timor Tengah Utara and Kabupaten Flores Timur; Rp20/kg for candlenut and Rp5/kg for tamarind. However, the problem here is the SAKO has to be transferred a number of times. For example, tamarind bought in Kabupaten Timor Tengah Selatan has to come with a SAKO issued by the Kabupaten Timor Tengah Selatan Forestry Agency. If the tamarind is then shipped from Kabupaten Kupang, the SAKO has to be replaced with one from Kabupaten Kupang.

The latest barrier to trade is the village regulation on cashew commodity trade in Kabupaten Flores Timur. Every trader has to pay Rp1 million every harvest period. Although it is implemented in only a few villages in Kabupaten Flores Timur, there is the possibility that this regulation will be quickly adopted by the other villages. According to the head of one village, this is done to obtain data on cashew production in the village (male, interview, 4 June 2009). However, if it is necessary to calculate the production size, the retribusi should be set per kilogram sold and not using the lump sum method.

Third-Party Contributions

Can a third-party contribution (SPK) be considered a levy? The answer is “yes” and “no”. On the one hand, Regional government regulations on SPK—such as the Kabupaten Flores Timur Government Regulation No. 13/2002, Kabupaten Timor Tengah Utara Government Regulation No. 13/1998, and Kabupaten Kupang Government Regulation No. 2/2000—do not mention the contribution tariff. On the other hand, the tariff is instead mentioned in the derivatives of these regulations. Thus, the SPK lies in the grey area of the regional levy collection.

People involved in middle- and large-scale businesses, especially those who deal with the regional government project bidding on construction building or goods and services supplies, such as contractors, stationery traders, and furniture producers, are familiar with SPK, which is generally referred to as SP3. In Kabupaten Flores Timur, businesspeople in the fishery sector who get projects from the government are also asked to give contributions similar to SPK. In Kabupaten Timor Tengah Utara, large-scale interisland cattle traders give SPK every time they weigh, measure, and check the health condition of their cattle.

Why is SPK a problem? Law No. 34/2000 on Amendment to Law No. 18/1997 on Regional Tax and Retribusi states that there are only two types of sources of local revenue; namely tax and retribusi. Therefore, SPK is not a form of regional levy, but could be a source of local revenue. This means that SPK should not be collected, but may be received without any conditions. Businesspeople may give contributions willingly, but not because they are obliged to do so.

However, in practice this is not the case. Even though the regional government regulations on SPK suggests that the regional government be passive, the derivatives (such as a directive) or other regulations parallel to the SPK regulation (such as the regulation on administration fees) clearly indicate the active role of the regional government in collecting SPK. This situation hampers the business climate. There should not be a tariff for SPK. This situation is dilemmatic since the absence of a tariff can cause leaks because there will be no basis by which to compare what has been received by the SPK collector and what is submitted to the local government revenue agency (Dispenda). A male respondent

Temuan SMERU menunjukkan bahwa produk kehutanan paling rawan terkena pungutan.

SMERU's findings show that forest products are the most at risk of having retribusi imposed upon them.



Sulton Maswardi/SMERU

seorang responden laki-laki di Larantuka, ketidakjelasan tarif SPK menimbulkan prasangka di antara pelaku usaha (wawancara, 19 Juli 2008). Mereka yang membayar SPK dengan jumlah yang lebih besar dicurigai berpeluang lebih besar untuk memenangkan tender. Pemda pun berpotensi mendiskriminasi pelaku usaha berdasarkan SPK yang dibayarkan.

Menariknya, walaupun kebanyakan pelaku usaha tidak menyukai keberadaan SPK, ada pihak yang menganggapnya bukan gangguan usaha. Misalnya, responden di atas menganggap SPK sebagai tanggung jawab sosial perusahaan (*corporate social responsibility*, CSR) pihak swasta untuk menyumbangkan sebagian keuntungannya untuk kepentingan masyarakat.

Retribusi Biaya Administrasi

Baik TTU maupun Flotim memiliki perda biaya administrasi yang memuat pungutan yang sangat luas cakupannya. Di TTU ada 12 instansi dengan 128 jenis tarif antara Rp500.000 dan Rp1.000.000, sedangkan di Flotim ada 15 instansi dengan 172 jenis tarif antara Rp500–Rp15.000.000. Perda-perda tersebut beridentitas jasa umum, tetapi isinya meliputi perizinan dan SPK.

Di TTU perda penggantian biaya administrasi mengatur biaya penerbitan SITU dan perizinan berbagai dinas, contohnya izin pemanfaatan hasil hutan kayu dan hasil hutan nonkayu di luar kawasan hutan lindung dari Dinas Kehutanan. Selain itu, perda ini juga mencakup berbagai surat keterangan pengangkutan hasil hutan. Di sisi lain, perda serupa di Flotim mencakup SPK pertanian dan surat-surat yang berkaitan dengan pengangkutan barang di sektor peternakan, perikanan, kehutanan, dan pertanian. Mengingat hal-hal tersebut di atas, perda ini dapat menghambat investasi karena memuat banyak retribusi yang tidak jelas kontraprestasinya.

Penutup: Revisi UU No. 34/2000

Masih menjamurnya pungutan di daerah memicu ekonomi biaya tinggi dan menghambat iklim investasi. Ironisnya, hal ini merupakan konsekuensi dari UU No. 34/2000 yang memberikan

in Larantuka stated that the lack of clarity concerning the SPK tariff creates prejudice among businesspeople (interview, 19 July 2008). Those who give bigger contributions are suspected of having a bigger chance of winning a government project bid. There is also the possibility that the local government might discriminate based on the amount of contributions given.

Interestingly, despite most businesspeople not favoring SPK, there are some who do not regard the SPK as an obstruction to their businesses. For example, the aforementioned respondent considers that the SPK is a form of corporate social responsibility, and that it is the company's responsibility to contribute to society.

Retribusi on Administration Fees

Both Kabupaten Timor Tengah Utara and Kabupaten Flores Timur impose regulations on administration fees which cover a wide range of levies. In Kabupaten Timor Tengah Utara, there are 12 institutions that impose 128 types of tariffs between Rp500,000 and Rp1,000,000. In Kabupaten Flores Timur, there are 15 institutions imposing 172 types of tariffs ranging from Rp500 to Rp15,000,000. These regulations are labeled "general services", but they contain details on licensing and SPK.

In Kabupaten Timor Tengah Utara, the regional government regulation on the payment for administration fees sets the fee for the issuance of a SITU and permits from various government agencies, such as the non-protected forest timber and nontimber product exploitation permit issued by the forestry agency. This regulation also covers various permits for the transportation of forest products. In Kabupaten Flores Timur, a similar regulation includes agricultural SPK and goods transportation permits for animal husbandry, fishery, forestry, and agricultural sectors. Taking those into consideration, this regulation can hamper investment because it imposes a number of retribusi but those paying the retribusi do not receive any services in return.

Conclusion: Amendment to Law No. 34/2000

The large number of levies imposed at the regional level has created a high cost economy and hampered investment. Ironically, this is a consequence of Law No. 34/2000 that gives discretion to the regional

kelonggaran bagi pmda untuk menerbitkan perda pungutan tanpa persetujuan Pemerintah Pusat. Kelonggaran inilah yang direvisi oleh UU No. 28/2009 tentang Pajak Daerah dan Retribusi Daerah dengan sistem daftar tertutupnya yang otomatis memangkas semua peraturan di luar yang ditetapkan, termasuk pungutan terhadap lalu lintas barang. Jika pungutan ini dicabut oleh semua daerah secara bersamaan, volume perdagangan dan daya saing produk akan meningkat, produksi dan konsumsi meningkat, dan penerimaan daerah turut meningkat.

UU No. 28/2009 sudah memulai proses deregulasi untuk mencerahkan iklim usaha di daerah. Hanya saja UU tersebut belum menentukan nasib perda perizinan usaha (kecuali izin gangguan dan izin usaha perikanan). Berbagai perizinan usaha masih bisa diberlakukan sampai akhir 2010 sambil menunggu keluarnya peraturan pemerintah (PP). Bisa saja PP ini menetapkan perizinan usaha berlangsung dengan pungutan seperti sekarang ini atau menjadi tanpa pungutan. ■

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government to issue a regulation on levy collection without the central government's approval. This discretion was amended in Law No. 28/2009 on Regional Tax and Retribusi with its closed-list system which automatically eradicates all regulations not included in the law, such as the levy on the distribution of goods. If this levy is no longer imposed by all regions at the same time, both the volume of trade and also product competitiveness will improve, production and consumption rate will increase, and local revenue will go up.

Law No. 28/2009 has already outlined the deregulation process to change the regional business climate for the better. However, the law has not determined what should be done with the regional government regulations on business permits (except for the Nuisance Ordinance and fishery business permit). All business permits will remain in effect until the end of 2010 while waiting for the government regulation (PP). It is possible that the government regulation could determine that business permits can be obtained with levies, as is the current situation, or this could be changed so that there are no longer any levies collected when obtaining business permits. ■

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PEMETAAN PERATURAN DAERAH YANG BERKAITAN DENGAN IKLIM USAHA

MAPPING REGIONAL REGULATIONS RELATED TO BUSINESS CLIMATE

Sulton Mawardi*



Palmira Bachtiar/SMERU

Salah satu alasan penting yang melatarbelakangi dikeluarkannya kebijakan otonomi daerah dan desentralisasi adalah peningkatan kualitas pelayanan publik. Secara teknis desentralisasi membuat jarak geografis dan psikologis antara masyarakat dan birokrasi pemerintahan menjadi lebih dekat. Secara substansi, desentralisasi mendorong terdistribusinya kewenangan dan berbagai sumber daya ke ranah lokal. Peluang masyarakat atas akses partisipasi pengambilan keputusan menjadi lebih besar sehingga aspirasi masyarakat lebih teraktualisasikan.

Sebagai cerminan kebijakan pembangunan pemerintah daerah (pemda), regulasi daerah seharusnya menjadi instrumen menuju keberhasilan pelaksanaan kebijakan desentralisasi dan otonomi daerah. Namun, pada kenyataannya tidak semua regulasi daerah mencerminkan semangat desentralisasi. Banyak regulasi daerah yang justru kontraproduktif. Secara umum langkah-langkah pemda belum sepenuhnya mengarah pada terciptanya iklim usaha yang kondusif. Tata kelola ekonomi daerah belum beranjak jauh dari kondisi pradesentralisasi, yakni suatu era yang ditandai oleh banyaknya regulasi daerah yang menghambat perkembangan dunia usaha, baik melalui hambatan tarif maupun hambatan nontarif.

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One of the underlying reasons for issuing policies on regional government autonomy and decentralization is to increase the quality of public services. While technically decentralization reduces geographical and psychological gaps between the people and the government bureaucracy, in essence, it encourages the distribution of authority and resources at the local level. Decentralization then provides people with more opportunities to participate in the decision-making processes, thus, there being a better chance that the people's aspirations will be realized.

As a reflection on the regional government's (pemda) development policies, regional regulations should become a means of ensuring the successful implementation of decentralization and regional autonomy policies. However, in reality, not all regional regulations reflect the spirit of decentralization. Many regional regulations are actually counterproductive. In general, the steps taken by pemda have not been fully focused on creating a conducive business climate. The current regional economic governance does not differ greatly from that which existed during the pre-decentralization era, when the large number of regional regulations hampered the development of the business world, through both tariff and non-tariff barriers.

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Tulisan ini menyajikan hasil pemetaan regulasi daerah (perda) di Kota Kupang, Kabupaten Flores Timur (Flotim), dan Kabupaten Timor Tengah Utara (TTU) dalam kajian tentang kondisi perekonomian dan regulasi usaha yang dilakukan oleh Lembaga Penelitian SMERU pada pertengahan 2008.

Pemetaan Regulasi di Daerah Sampel

Terhitung sejak 2001 sampai dengan 2009, Departemen Keuangan sudah menerima 13.387 perda, 9.772 di antaranya sudah dievaluasi. Dari jumlah tersebut, 3.513 perda direkomendasikan untuk dibatalkan (Bisnis Indonesia, 2009).

Alasan pembatalan, antara lain, karena perda-perda tersebut bertentangan dengan peraturan-peraturan di atasnya dan/atau menghambat penciptaan iklim usaha yang kondusif. Banyaknya perda dan kebijakan yang menimbulkan ekonomi biaya tinggi telah mengganggu iklim usaha dan memperlemah daya saing.

Peta regulasi iklim usaha yang dihasilkan studi SMERU ini menunjukkan bahwa pemda masih melihat dunia usaha sebagai sumber utama pendapatan asli daerah. Kebijakan ini secara langsung maupun tidak langsung kurang baik pengaruhnya bagi penciptaan iklim usaha yang kondusif. Pemda belum menempatkan pelaku usaha sebagai mitra penggerak roda perekonomian daerah.

This article presents the results of regional regulation (perda) mapping carried out by The SMERU Research Institute in its study on the economic conditions and business regulations in Kota Kupang, Kabupaten Flores Timur (Flotim), and Kabupaten Timor Tengah Utara (TTU) in mid-2008.

Regulations Mapping in the Sample Regions

From 2001 to 2009 out of 13,387 perda received by the Ministry of Finance, 9,772 were evaluated. From this number, 3,513 perda were recommended to be revoked (Bisnis Indonesia, 2009).

The ministry based this revocation on the fact that those perda in question were in conflict with higher regulations and/or they obstructed the creation of a conducive business climate. Many perda and other policies producing a high cost economy have hindered the business climate and weakened competitive forces.

The results of SMERU's business regulations mapping show that the sampled pemda still consider the business world to be their main source of local revenues. Such policy has, directly and indirectly, a bad influence on the creation of a conducive business climate. The regional governments have not treated businesspeople as their partners in stimulating regional economic activities.

**Tabel 1. Persentase Regulasi Daerah Sampel Terkait Dunia Usaha Berdasarkan Jenis Regulasi/
Table 1. Percentage of Regional Regulations on Businesses by Type of Regulation**

Keterangan/Description	Daerah Sampel/Sampling Areas		
	Kota Kupang ^a	Kabupaten TTU ^b	Kabupaten Flotim ^c
A. Regulasi daerah berdampak pungutan/ <i>Regional regulations imposing charges</i>	96	72	77
a. Retribusi/Retribusi:	75	60	65
- Jasa umum/General Services	46	12	29
- Jasa usaha/Business Services	11	16	29
- Perizinan tertentu/Specific License	18	32	6
b. Pajak/Taxes	18	28	12
c. Sumbangan pihak ketiga (SPK)/Third-Party Contributions	4	0	0
B. Regulasi daerah tidak berdampak pungutan/ <i>Regional regulations not imposing charges</i>	4	28	23
Total	100 (28)	100 (25)	100 (17)

Keterangan/Note: angka dalam kurung = jumlah regulasi yang terkait dunia usaha/Numbers between brackets represent the number of regional regulations on businesses. This table uses Indonesian numbering conventions, for example, 20.345 means 20,345.

Sumber/Source:

^aMawardi, Marbun, dan/and Bachtiar, 2009.

^bMarbun, Bachtiar, dan/and Mawardi, 2009.

^cBachtiar, Mawardi, dan/and Marbun, 2009.

Studi SMERU bertujuan mengidentifikasi sebanyak mungkin regulasi daerah yang terkait dengan dunia usaha dan mempertimbangkan potensi dampak regulasi yang sedang dikaji bagi dunia usaha, khususnya usaha kecil dan menengah.

SMERU's study aims to identify as many business-related regional regulations as possible, and consider the potential impacts of the regulations on the business world, particularly on small- and middle-sized enterprises.



Padmira Bachitar/SMERU

Dengan mengacu kepada UU No. 34/2000 tentang Pajak dan Retribusi Daerah, PP No. 65/2001 tentang Pajak Daerah, dan PP No. 66/2001 tentang Retribusi Daerah, produk hukum daerah terkait dunia usaha dikelompokkan menjadi regulasi berdampak pungutan dan regulasi tidak berdampak pungutan. Masing-masing kelompok terbagi lagi menjadi (i) regulasi yang mengatur pajak, (ii) retribusi, (iii) pungutan lainnya, dan (iv) perizinan usaha.

Studi SMERU bertujuan mengidentifikasi sebanyak mungkin regulasi daerah yang terkait dengan dunia usaha. Setelah mempertimbangkan potensi dampak regulasi yang sedang dikaji bagi dunia usaha, khususnya usaha kecil dan menengah, jumlah regulasi Kota Kupang yang dipetakan dalam studi tersebut adalah 28 buah, Kabupaten Flotim 17 buah, dan Kabupaten TTU 25 buah. Tabel 1 menunjukkan persentase berbagai jenis regulasi daerah di bidang usaha berdasarkan daerah sampel. Regulasi-regulasi tersebut sebagian besar berdampak pungutan, yakni retribusi, pajak, dan sumbangan pihak ketiga (SPK).

Selain memetakan regulasi dunia usaha berdasarkan jenis aturannya, kajian tekstual studi ini juga memetakan regulasi menurut kebermasalahannya dengan menggunakan kriteria kebermasalahan regulasi yang dikembangkan oleh Komite Pemantauan Pelaksanaan Otonomi Daerah (KPPOD), yakni hukum (yuridis), substansi, dan prinsip. Pemetaan regulasi yang dilakukan SMERU terbatas pada regulasi yang dianggap penting oleh para pelaku usaha, yakni (i) Kota Kupang 11 regulasi, (ii) Kabupaten Flotim 17 regulasi, dan (iii) Kabupaten TTU 9 regulasi.

Umumnya kebermasalahan berbagai regulasi di atas secara yuridis karena acuan yuridis yang dipakai tidak mutakhir dan syarat-syarat kelengkapan yuridis tidak terpenuhi. Di lain pihak, secara substansi kebermasalahan produk hukum tersebut meliputi (i) tidak dicantukannya standar proses pengurusan perizinan menyangkut waktu, biaya, dan prosedur pengurusan secara eksplisit; (ii) tidak dicantukannya tujuan dan/atau objek retribusi secara eksplisit sehingga korelasi antara tujuan dan isi perda kurang kuat; (iii) tidak ada kontraprestasi bagi pelaku usaha/wajib retribusi; dan (iv) kurang jelasnya prinsip penetapan struktur dan besarnya tarif retribusi.

With reference to Law No. 34/2000 on Regional Tax and Retribusi¹, Government Regulation No. 65/2001 on Regional Tax, and Government Regulation No. 66/2001 on Regional Retribusi, business-related regional regulations are grouped into regulations imposing charges and regulations not imposing charges. Each group is then divided into (i) regulations regulating taxes, (ii) retribusi, (iii) other levies, and (iv) business licenses.

Aiming to identify as many business-related regional regulations as possible, SMERU's study mapped 28 regulations from Kota Kupang, 17 from Kabupaten Flotim, and 25 from Kabupaten TTU after considering the potential impacts of the regulations on the business world, particularly on small- and middle-sized enterprises. Tabel 1 shows the percentages of different types of regional regulations on businesses in the sampled areas. Most of these regulations impose charges, such as retribusi, taxes, and third party contributions.

Besides mapping business regulations according to type, the textual review section of the study also mapped the regulations according to problems faced, using three criteria established by the Committee for Monitoring the Implementation of Regional Autonomy (KPPOD). The three criteria used to group regulatory problems were juridical problems, substantive problems, and problems related to breaches of social and economic principles. SMERU's regulation mapping is limited to regulations considered important to businesspeople, including (i) 11 regulations in Kota Kupang, (ii) 17 regulations in Kabupaten Flotim, and (iii) 9 regulations in Kabupaten TTU.

Generally, juridical problems with the regulations in question arise from not using the most up-to-date juridical references; and not fulfilling juridical requirements. Substantial problems with regulations occur because of (i) no clear statement about the standard time, cost, and procedure required for getting a business license; (ii) no clear statement about the purpose and/or object of retribusi, which creates a poor correlation between the objectives and content of perda; (iii) no compensation to businesspeople or retribusi payers; and (iv) vague principles in determining the structure and rates of retribusi.

¹ A government tax or payment that is collected as payment in return for a service.

Secara prinsip, kebermasalahan berbagai regulasi yang dianggap penting oleh pengusaha di tiga daerah sampel ini meliputi hal-hal berikut.

- a) Pungutan berganda atas objek yang sama
Meskipun pengurusan perizinan telah dikenakan retribusi, pelaku usaha yang mengurus izin tersebut masih dikenakan biaya administrasi yang ketentuannya diatur oleh perda lain.
- b) Pelanggaran terhadap prinsip Indonesia sebagai satu kesatuan ekonomi
Beberapa perda mewajibkan pungutan terhadap barang yang diperdagangkan antardaerah. Hal ini menghambat arus perdagangan antarwilayah, menimbulkan ekonomi biaya tinggi, dan akhirnya menurunkan daya saing ekonomi Indonesia.
- c) Pungutan retribusi tumpang-tindih dengan pajak
Misalnya, di Flores Timur jasa pemberian pekerjaan perikanan kepada pihak ketiga dikenakan pungutan, padahal pelaku usaha sudah dikenakan pajak penghasilan (PPh) yang umumnya langsung dipotong oleh pemerintah atas jasa pekerjaan tersebut.
- d) Struktur tarif tidak wajar
Sebagai contoh, beberapa produk hukum di Kota Kupang, mengenai perizinan usaha yang memungut biaya pendaftaran ulang tiap tahun berikut denda keterlambatan sehingga struktur tarif menjadi tidak wajar atau terlalu tinggi.

Kajian Tekstual dan Kontekstual

Kajian tekstual SMERU terhadap berbagai regulasi di daerah sampel menunjukkan bahwa sebagian dari produk-produk hukum yang ada berpotensi menimbulkan ekonomi biaya tinggi. Persepsi dan pengalaman pelaku usaha yang menjadi dasar kajian kontekstual ini juga menunjukkan munculnya berbagai masalah akibat keberadaan regulasi daerah tersebut. Rata-rata para pelaku usaha mengeluhkan prosedur pengurusan izin yang tidak standar, persyaratannya rumit, waktunya lama, dan biayanya mahal.

Oleh sebab itu, beberapa regulasi perlu diperbaiki, diperbarui, bahkan dibatalkan (lihat Tabel 2). Di Kota Kupang, regulasi yang perlu dibatalkan meliputi regulasi yang terkait dengan surat izin tempat usaha (SITU), SPK, serta izin pemasukan dan pengeluaran komoditas ternak dan hasil hutan. Sementara itu, regulasi yang perlu dibatalkan di Kabupaten TTU meliputi izin pengeluaran hasil pertanian dan perkebunan dan izin pengeluaran ternak besar. Di Kabupaten Flotim, izin yang perlu dibatalkan adalah retribusi penggantian biaya administrasi.

Saat FGD para pelaku usaha mengeluhkan prosedur pengurusan izin yang tidak standar, persyaratannya rumit, waktunya lama, dan biayanya mahal.

During FGDs businesspeople complained about licensing procedures that are not standardized, convoluted licensing requirements, lengthy license processing times, and expensive licensing costs.

Problems related to breaches of social and economic principles found in various regional regulations that the businesspeople in SMERU's three sampling areas consider important include:

- a) Double taxation
Although a retribusi has been levied on business licenses, people applying for such permits still have to pay administration fees regulated by other perda.
- b) Infringement of the notion of Indonesia as an economic union
Several perda impose tax on interregional trading goods. This has slowed down interregional trade flow, caused a high cost economy, and, in the end, decreased Indonesia's economic competitiveness.
- c) Overlapping between retribusi and taxes
For example, in Kabupaten Flotim retribusi is imposed on a fishery job carried out by a third party even though income tax (PPh) is already imposed on the person running the business.
- d) Improper tariff structure
For example, in Kota Kupang regulations on business licenses that govern annual re-registration fees and late fees have created an improper (too high) tariff structure.

Textual and Contextual Studies

SMERU's textual study on various regulations in its sample areas shows that some of the existing laws may produce a high cost economy. The perceptions and experiences of businesspeople who are the basis of SMERU's contextual study research also indicate that such regulations have led to many problems. On average, businesspeople complain about licensing procedures that are not standardized, convoluted licensing requirements, lengthy license processing times, and expensive licensing costs.

With this in mind, there are regulations which need to be revised, renewed, or revoked (see Table 2). The regulations of Kota Kupang that might be revoked are those related to licenses for business locations (SITU), third-party contributions, and permits for interregional import and export of livestock and forestry products. The regulations of Kabupaten TTU that should be revoked cover the permit for interregional export of agricultural and plantation products, and permit for interregional export of large livestock. A regulation of Kabupaten Flotim that should be revoked regulates the retribusi on administration fees.



Palmira Bachtiar/SMERU

**Tabel 2. Pemetaan Regulasi, Indikasi Kebermasalahannya, dan Rekomendasi/
Table 2. Regulations Mapping, Indications to Regulatory Problems, and Recommendations**

PRODUK HUKUM/REGULATIONS	KAJIAN TEKSTUAL/ TEXTUAL STUDY	KAJIAN KONTEKSTUAL/ CONTEXTUAL STUDY	REKOMENDASI/ RECOMMENDATIONS
Kota Kupang^a			
<p>1. Perda No. 13/1998 tentang Retribusi Izin Gangguan dan Perda No. 5/2003 tentang Perubahan atas Perda No. 13/1998 <i>Regional Regulation No. 13/1998 on Retribusi for Nuisance Ordinance and its amendment, Regional Regulation No. 5/2003</i></p> <p>2. Perda No. 2/2000 tentang Sumbangan Pihak Ketiga (SPK) <i>Regional Regulation No. 2/2000 on Third-Party Contributions</i></p> <p>3. Keputusan Walikota No. 26/KEP/HK/2003 tentang Perubahan atas Penetapan Sumbangan Pelayanan Izin Pemasukan dan Pengeluaran Ternak, Pakan Ternak dan Hasil Ikutannya Walikota (Head of Kota) Decree No. 26/KEP/HK/2003 on Amendment to the Stipulation on Permits for Interregional Import and Export of Livestock and Livestock Products</p> <p>4. Perda No. 14/2003 tentang Retribusi Penertiban atas Izin Pemasukan dan Pengeluaran Hasil Hutan, Hasil Hutan Ikutannya, Tumbuhan dan Satwa Liar <i>Regional Regulation No. 14/2003 on Retribusi on Permits for Interregional Import and Export of Forestry Products, Non-Timber Forestry Products, and Wild Animals</i></p>	<p>Berpotensi menimbulkan ekonomi biaya tinggi dan pungutan liar (1, 2, 3, 4) <i>The regulations cause a high cost economy and promote illegal charges (1, 2, 3, 4)</i></p> <p>Tidak transparan dan diskriminatif (2) <i>The regulation is discriminatory and not transparent (2)</i></p> <p>Menghambat perdagangan (3, 4) <i>The regulations slow down the business (3, 4)</i></p> <p>Tidak ada kontraprestasi (2, 3, 4) <i>No compensation services are offered (2, 3, 4)</i></p>	<p>Banyak keluhan dari pelaku usaha mengenai biaya pengurusan yang mahal, prosedur yang rumit, dan tidak adanya kepastian tentang lamanya waktu penyelesaian izin (1, 2, 3, 4) <i>There are many complaints from businesspeople about expensive fees, complicated procedures, and no fixed time duration for getting a business license (1, 2, 3, 4)</i></p>	<p>Dibatalkan (2, 3, 4) <i>To be revoked (2, 3, 4)</i></p> <p>Dibatalkan dan dibuat baru (1) <i>To be revoked and be replaced by a new regulation (1)</i></p>
<p>1. Perda No. 4/2001 tentang Surat Izin Usaha Perdagangan (SIUP) <i>Regional Regulation No. 4/2001 on Trading License for Businesses (SIUP)</i></p> <p>2. Perda No. 6/2001 (Perda ini direkomendasikan dibatalkan oleh Depkeu) dan perubahannya menjadi Perda No. 5/2005 tentang Izin Usaha Industri (IUI) dan Tanda Daftar Industri (TDI) <i>Regional Regulation No. 6/2001 (the Ministry of Finance has recommended the revocation of this perda) and its amendment: Regional Regulation No. 5/2005 on Manufacturing License for Businesses (IUI) and Certificate of Manufacturing Registration (TDI)</i></p> <p>3. Perda No. 9/2001 tentang Penataan dan Pembinaan Pergudangan <i>Regional Regulation No. 9/2001 on Management of and Guidelines on Warehousing</i></p> <p>4. Perda No. 10/2001 tentang Penyelenggaraan Wajib Daftar Perusahaan <i>Regional Regulation No. 10/2001 on Management of Compulsory Enterprise Registration</i></p> <p>5. Perda No. 12/2007 tentang Izin Usaha Pariwisata <i>Regional Regulation No. 12/2007 on Tourism Business Licenses</i></p>	<p>Berpotensi menimbulkan ekonomi biaya tinggi (1, 3, 4, 5) <i>The regulations cause a high cost economy (1, 3, 4, 5)</i></p> <p>Tarif dalam perda tidak cocok lagi dengan kondisi saat ini (6) <i>The tariffs stated in the perda are no longer in line with today's conditions (6)</i></p>	<p>Ada keluhan dari pelaku usaha (1, 3, 4, 5) <i>There are complaints from businesspeople (1, 3, 4, 5)</i></p> <p>Tarif di lapangan jauh di atas ketentuan perda (6) <i>In reality, the tariffs are far higher than those regulated in the perda (6)</i></p>	<p>Diperbaiki (1, 2, 3, 4, 5) <i>To be revised (1, 2, 3, 4, 5)</i></p> <p>Diperbarui (6) <i>To be updated (6)</i></p>
			bersambung/continued

PRODUK HUKUM/REGULATIONS	KAJIAN TEKSTUAL/ TEXTUAL STUDY	KAJIAN KONTEKSTUAL/ CONTEXTUAL STUDY	REKOMENDASI/ RECOMMENDATIONS
6. Perda No. 22/1998 tentang Retribusi Rumah Potong Hewan <i>Regional Regulation No. 22/1998 on Retribusi on Animal Slaughterhouses</i>			
Kabupaten TTU^b			
1. Perda No. 56/2001 tentang Izin Pengeluaran Hasil Pertanian dan Perkebunan <i>Regional Regulation No. 56/2001 on Permit for Interregional Export of Agricultural and Plantation Products</i>	Berpotensi menimbulkan ekonomi biaya tinggi dan pungutan liar di lapangan <i>In reality, the regulations are likely to cause a high cost economy and illegal charges</i>	Banyak keluhan dari pelaku usaha <i>Many complaints from businesspeople</i>	Dibatalkan <i>To be revoked</i>
2. Perbup No. 9/2006 tentang Prosedur Tetap Tata Cara Pemberian Rekomendasi Izin Pengeluaran Ternak Besar Bupati (Head of the Kabupaten) Regulation No. 9/2006 on Standard Operation Procedures for Providing a Recommendation on the Permit for Interregional Exports of Large Livestock			
1. Perda No. 57/2001 tentang Retribusi Pasar Hewan <i>Regional Regulation No. 57/2001 on Retribusi on Livestock Markets</i>	Tidak cocok lagi dengan kondisi saat ini (1) <i>The regulation is not in line with the current conditions (1)</i>	Banyak keluhan dari pelaku usaha (1, 3, 4, 5, 6) <i>Many complaints from businesspeople (1, 3, 4, 5, 6)</i>	Diperbaiki (2, 3, 4, 5, 6) <i>To be revised (2, 3, 4, 5, 6)</i>
2. Perda No. 11/2003 tentang Pengendalian dan Pengawasan Pengolahan dan Peredaran Garam Nonyodium <i>Regional Regulation No. 11/2003 on Controlling and Monitoring the Process and Distribution of Non-Iodized Salt</i>	Berpotensi sulit penegakan hukumnya (2) <i>Potential difficulty enforcing the law regarding such regulations (2)</i> Tidak ada kejelasan tarif izin (3) <i>There is no clear explanation for the tariffs on licensing (3)</i>	Tarif di lapangan jauh di atas ketentuan perda (2) <i>In reality, the tariffs are far higher than those regulated by the perda (2)</i>	Diperbarui (1) <i>To be updated (1)</i>
3. Perda No. 22/2007 tentang Perizinan dan Perdagangan di Bidang Perdagangan <i>Regional Regulation No. 22/2007 on Business Licensing and Trading</i>	Berpotensi menimbulkan pasar gelap (4), pungutan liar (4), dan ekonomi biaya tinggi (5, 6) <i>The regulations are likely to lead to a black market (4), illegal charges (4), and a high cost economy (5, 6)</i>		
4. Perda No. 23/2007 tentang Retribusi Pelayanan Izin Tempat Penjualan Minuman Beralkohol <i>Regional Regulation No. 23/2007 on Retribusi on Permits for Places Selling Alcoholic Drinks</i>			
5. Perda No. 14/2008 tentang Izin Usaha Jasa Konstruksi <i>Regional Regulation No. 14/2008 on Permit for Construction Services Businesses</i>			
6. Perda No. 15/2008 tentang Retribusi Penggantian Biaya Administrasi <i>Regional Regulation No. 15/2008 on Retribusi on Administration Fees Substitution</i>			
			bersambung/continued

PRODUK HUKUM/REGULATIONS	KAJIAN TEKSTUAL/ TEXTUAL STUDY	KAJIAN KONTEKSTUAL/ CONTEXTUAL STUDY	REKOMENDASI/ RECOMMENDATIONS
Kabupaten Flotim^c			
1. Retribusi Penggantian Biaya Administrasi (Perda No. 4/2005) <i>Regional Regulation No. 4/2005 on Retribusi on Administration Fees</i>	Berpotensi menimbulkan ekonomi biaya tinggi melalui pungutan berganda, pelanggaran atas <i>free internal economic zone</i> (FIEZ), dan tumpang-tindih dengan pajak <i>This regulation is likely to cause a high cost economy through double taxation, infringement of the free internal economic zone (FIEZ), and overlapping with tax</i>	Banyak keluhan terutama dari pelaku usaha perikanan <i>Many complaints especially from fishery businesspeople</i>	Dibatalkan <i>To be revoked</i>
1. Retribusi izin tempat usaha (Perda No. 15/2002) berikut perubahannya (Perda No. 7/2007) <i>Regional Regulation No. 15/202 on Retribusi on Licenses for Business Locations and its amendment: Regional Regulation No. 7/2007</i> 2. Retribusi Izin Usaha Perdagangan (Perda No. 11/2002) <i>Regional Regulation No. 11/2002 on Retribusi on Business Licenses</i> 3. Retribusi Izin Pergudangan (Perda No. 12/2002) <i>Regional Regulation No. 12/2002 on Retribusi on Warehousing Licenses</i> 4. Izin Usaha Industri (Perda No. 5/2005) <i>Regional Regulation No. 5/2005 on Manufacturing Licenses for Businesses (IUI)</i> 5. Retribusi atas Izin Penimbunan dan Penyimpanan BBM (Perda No. 2/2004) <i>Regional Regulation No. 2/2004 on Retribusi on Licenses for Oil-Based Fuel Stockpiling and Storage</i> 6. Izin Usaha Perikanan (Perda No. 4/2006) <i>Regional Regulation No. 4/2006 on Fishery Business Permits</i> 7. Retribusi Pelayanan Pasar (Perda No. 1/2004) berikut perubahannya (Perda 8/2007) <i>Regional Regulation No. 1/2004 on Retribusi on Market Services and its amendment: Regional Regulation No. 8/2007</i> 8. Retribusi Pelayanan Pelabuhan Kapal (Perda 5/2004) berikut perubahannya (Perda 11/2007) <i>Regional Regulation No. 5/2004 on Retribusi on Harbor Services and its amendment: Regional Regulation No. 11/2007</i>	Berpotensi menimbulkan ekonomi biaya tinggi karena prosedur yang berbelit-belit (1, 7), adanya beban administrasi pelaporan (2), adanya denda keterlambatan (2, 3), dan adanya pungutan berganda (2, 5) <i>Due to rigmarole, such regulations are likely to cause a high cost economy (1, 7), administrative burdens in the form of reporting (2), late fees (2, 3), and double taxation (2, 5)</i> Terdapat ketidakjelasan dalam pembaruan izin (3), ketidakjelasan tarif retribusi (4), pelanggaran atas FIEZ (6), dan persaingan yang tidak sehat (7) <i>The process of license renewal is unclear (3), unclear explanation on retribusi rates (4), an infringement of FIEZ (6), and unhealthy competition (7)</i>	Tidak ada standar mengenai biaya dan lama pengurusan izin (1, 2, 3, 4) <i>There is no standard in licensing fees and the duration of the process (1, 2, 3, 4)</i> Banyak keluhan pelaku usaha (6) <i>There are many complaints from businesspeople (6)</i> Kemungkinan terjadi deviasi tarif di lapangan (7) <i>In reality, there is likely to be tariff deviation (7)</i>	Diperbaiki (1, 2, 3, 4, 5, 6, 7, 8) <i>To be revised (1, 2, 3, 4, 5, 6, 7, 8)</i>

Sumber/Source:

^aMawardi, Marbun, dan/and Bachtiar, 2009.

^bMarbun, Bachtiar, dan/and Mawardi, 2009.

^cBachtiar, Mawardi, dan/and Marbun, 2009.

Keterangan: Angka dalam tanda kurung pada kolom 2, 3, dan 4 mengacu pada nomor produk hukum pada kolom 1/The numbers in parenthesis in column 2, 3, and 4 refer to the regulation in column 1.

Penutup

Sejumlah rekomendasi yang dihasilkan berdasarkan pemetaan atas berbagai regulasi daerah yang dianggap penting bagi pelaku usaha di tiga daerah sampel hendaknya segera ditindak-lanjuti. Hal ini perlu dilakukan bukan semata-mata untuk deregulasi, tetapi terutama untuk menghasilkan regulasi yang lebih baik (*better and smart regulations*) sehingga iklim usaha tetap kondusif dan kepentingan pemerintah daerah terhadap dunia usaha tetap terakomodasi.

Dikeluarkannya UU No. 28/2009 tentang Pajak dan Retribusi Daerah sebagai pengganti UU No. 34/2000, yang mengubah jenis pajak dan retribusi daerah dan/atau pungutan jenis lain dari *open list* menjadi *closed list*, merupakan momentum yang tepat untuk memperbaiki perda yang berkaitan dengan iklim usaha. Inilah saatnya pemda merevisi semua regulasi yang berkaitan dengan pajak, retribusi, dan jenis pungutan daerah lainnya. Selain itu, berdasarkan pengalaman proses legislasi sebelumnya yang menghasilkan regulasi bermasalah, pemerintah daerah bersama DPRD seyogianya mengadopsi proses legislasi yang lebih baik dengan, misalnya, menerapkan metode *Regulatory Impact Assessment* (RIA) yang mampu menjamin terselenggaranya proses legislasi yang transparan, partisipatif, bertanggung gugat, dan rasional sehingga kecil peluang regulasi yang tercipta menjadi produk hukum bermasalah. ■

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Closing

There should be immediate follow up of the recommendations made based on the mapping of various regional regulations considered important to businesspeople in the three sampling areas. This is not only necessary for deregulation but also for producing better and smart regulations in order to maintain a conducive business climate and accommodate the local government's interests into business.

The issuance of Law No. 28/2009 on Regional Taxes and Retribusi as the amendment to Law No. 34/2000, which changed the type of regional taxes, retribusi, and other levies from open list to closed list, has provided real momentum to revise regional regulations related to businesses. This is the moment for regional governments to revise all regulations regulating taxes, retribusi, and other regional levies. Also, based on past experiences of the legislation process, which has produced problematic regulations, regional governments and regional houses of representatives (DPRD) should adopt better legislation processes by, for example, applying the Regulatory Impact Assessment (RIA) method. This method is able to guarantee the enactment of a transparent, participatory, accountable, and rational legislation to prevent the occurrence of problematic regulations. ■

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PERIZINAN USAHA MINUMAN BERALKOHOL DI KOTA KUPANG

LICENSING OF ALCOHOLIC BEVERAGE BUSINESSES IN KOTA KUPANG

Palmira P. Bachtiar*



Palmira Bachtiar/SMERU

Budaya masyarakat Nusa Tenggara Timur (NTT) sangat dekat dengan minuman keras. *Sopi* atau *moke* merupakan sajian wajib pada berbagai acara adat: memulai musim tanam, musim panen, “minta nona” (melamar), sampai acara kematian. Semuanya belum sah tanpa minuman beralkohol (MB).

Namun, perizinan MB merupakan salah satu yang tersulit di Kota Kupang. Perizinan tersebut berlapis-lapis secara vertikal dan lintas sektoral: produsen ditangani oleh Departemen Perindustrian (Deptrin), distributor dan subdistributor oleh Departemen Perdagangan (Depdag), dan pengecer oleh Dinas Perindustrian dan Perdagangan (Disperindag) Kota Kupang.

Secara singkat, tulisan ini menggambarkan berlikunya jalan yang harus dilalui pelaku usaha MB di Kota Kupang demi memperoleh legalitas bagi usahanya.¹

The culture of the people in Nusa Tenggara Timur (NTT) is very closely intertwined with alcohol. Serving *sopi* and *moke*¹ is a must at traditional ceremonies, such as rituals for the start of the planting season, harvesting celebrations, *minta nona* (proposal ceremonies), and mourning rituals. These traditional ceremonies are not complete without alcoholic drinks.

However, obtaining a license for an alcoholic beverage business in Kupang is a very difficult thing to do. The procedure for obtaining the license is multilayered, in a vertical sense, and also across departments—producers are under the regulation of the Ministry of Industry, the distributors and subdistributors are under the regulation of the Ministry of Trade, and retail sellers are under the regulation of the Kota Kupang Industry and Trade Agency.

This article depicts the convoluted process that has to be followed to legalize an alcoholic beverage business.²

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¹ Tulisan ini mengacu pada studi SMERU (2009), berjudul “Iklim Usaha di Kota Kupang: Kajian Kondisi Perekonomian dan Regulasi Usaha” yang dilakukan oleh Sulton Mawardi, Deswanto Marbun, dan Palmira P. Bachtiar.

* Palmira P. Bachtiar is a researcher at The SMERU Research Institute.

¹ *Sopi* and *moke* are locally made alcoholic beverages from Kupang.

² This article is based on a SMERU (2009) study, titled “Iklim Usaha di Kota Kupang: Kajian Kondisi Perekonomian dan Regulasi Usaha” [Business Climate in Kota Kupang: A Study of the Economic Conditions and Business Regulations] conducted by Sulton Mawardi, Deswanto Marbun, and Palmira P. Bachtiar.

Izin Produksi, Distribusi, dan Subdistribusi

Untuk dapat mengurus perizinan di pusat (Deprin atau Deperindag), produsen MB perlu melengkapi perizinan standar di daerah terlebih dahulu. Setelah itu, ia baru dapat mengurus izin usaha industri (IUI) dari Deprin yang mensyaratkan kelulusan atas berbagai pengujian oleh Badan Pengawasan Obat dan Makanan (Badan POM) Jakarta yang datang ke daerah. Selain itu, produsen wajib membayar cukai MB dalam bentuk label Rp1.000/botol.

Selanjutnya, produsen tidak diperkenankan memasarkan produknya sendiri. Produsen harus punya dan harus mengurus izin distributor dan subdistributor yang masing-masing merupakan perusahaan yang berbeda. Selain persyaratan standar di daerah, surat izin usaha perdagangan (SIUP) MB harus diurus di Depdag Jakarta.

Izin Penjualan

Seperti disebutkan sebelumnya, produsen juga harus mengurus izin bagi para pengecernya. Ada dua macam pengecer MB: mereka yang menjual MB di toko-toko dan mereka yang menjual MB untuk langsung diminum (hotel, restoran, dan lain-lain). Ketentuan perizinannya diatur oleh (i) Peraturan Daerah (Perda) No. 33/1998 tentang Surat Izin Tempat Usaha Minuman Beralkohol dan pembaruannya (Perda No. 6/2003), (ii) Perda No. 5/2001 tentang SIUP MB yang wajib didaftarkan setiap tahun.

Baik SITU MB maupun SIUP MB mensyaratkan pengecer untuk memiliki SITU umum, SIUP umum, dan tanda daftar perusahaan (TDP). Jenis MB yang dijual harus dicantumkan secara spesifik pada SIUP MB. Jika merek MB yang dijual dianggap ilegal, mereknya tidak tercantum dalam SIUP MB. Agar legal, setiap kali MB berganti merek, setiap kali pula SIUP diganti.

Permits for Production, Distribution, and Subdistribution

In order to get a license from the Ministry of Industry and the Ministry of Trade, alcoholic beverage producers first have to obtain various permits in accordance with regional standard. They can then apply for an Industrial Enterprise License (IUI) from the Ministry of Industry, which requires that the product pass all the tests by the National Agency of Drug and Food Control (BPOM) visiting the region. In addition, the producers have to pay an alcoholic beverage excise, in the form of labels that cost Rp1,000 per bottle.

Further difficulties occur because producers are not allowed to sell their products directly to the market. They have to appoint other companies as their distributors and subdistributors and organize these companies' licenses. Making things more complicated, besides complying with the standard requirements at the regional level, an alcoholic beverages trading license (SIUP) should be obtained from the Ministry of Trade in Jakarta.

Trade Permit

As stated, producers have to organize licenses for their retailers. There are two types of alcoholic beverage retailers: those who sell the beverages at their stores, and those who sell the beverages for direct consumption (hotels, restaurants, etc.). Licensing is regulated by Regional Government Regulation (Perda) No. 33/1998 on Licenses for Alcoholic Beverage Businesses (SITU MB) and its amendment (Perda No. 6/2003); and Regional Government Regulation No. 5/2001 on the Trading License for Alcoholic Beverages (SIUP MB), which must be reregistered every year.

Both the SITU MB and SIUP MB require that retailers have a general license for business (SITU) and trading license (SIUP) as well as a Company Registration Code (TDP). The alcoholic drinks sold must be specified on the SIUP MB. If the brand of drink is considered illegal, it is not listed in the SIUP MB. To avoid this, the SIUP has to be reregistered every time there is a name change of any drink.

Perizinan yang ketat menyebabkan minuman beralkohol (MB) legal menjadi semakin mahal, namun karena pada dasarnya MB adalah bagian dari budaya setempat, MB ilegal tetap tersedia untuk memenuhi permintaan.

The strict licensing process has caused the price of legal alcoholic drinks to increase, however, since drinking is part of the region's culture, illegal alcohol remains available to meet the ongoing demand.



Putri Rachtiar/SMERU

Apakah Prosedur Perizinan Efektif?

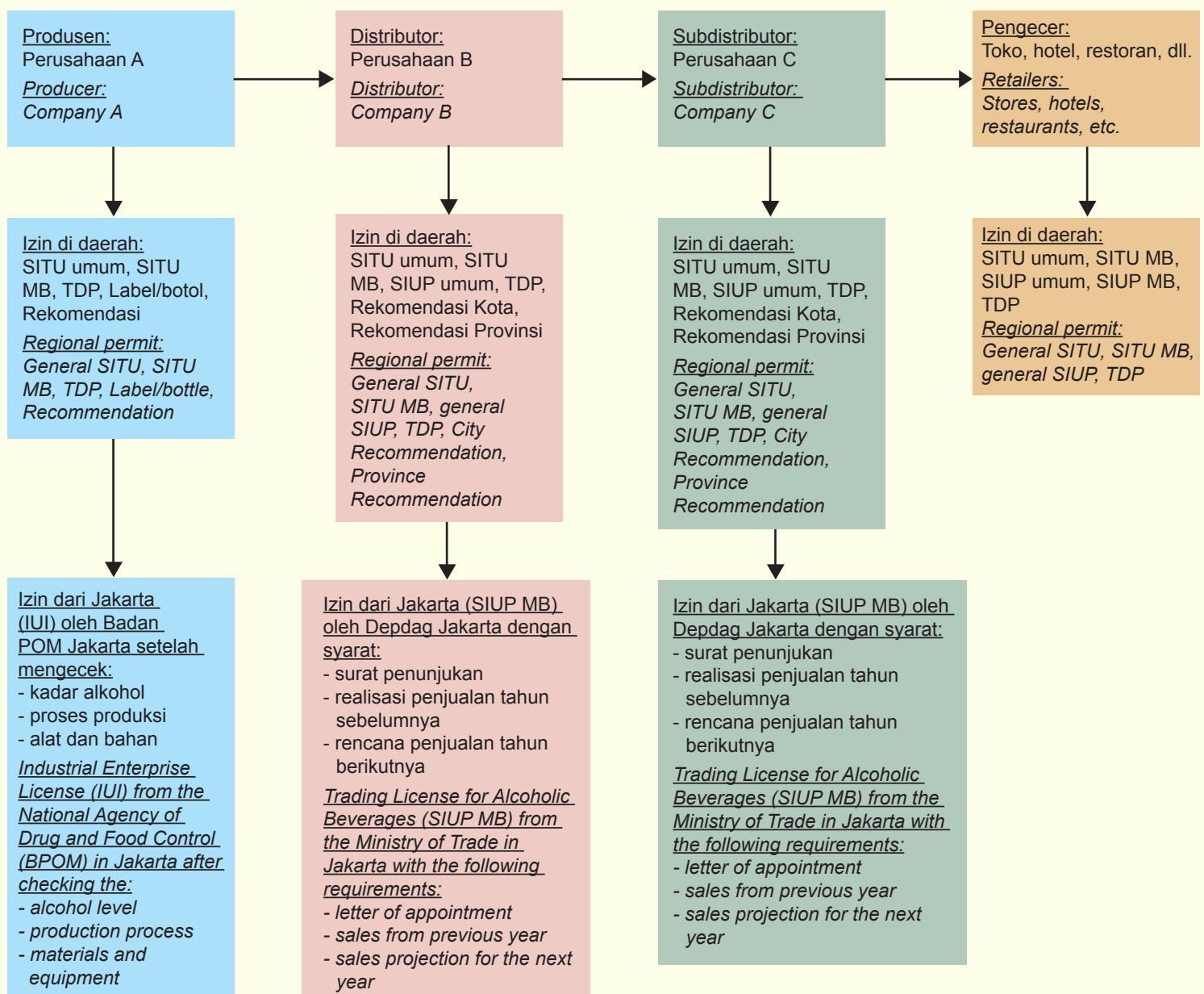
Rumit, mahal, dan lamanya perizinan MB bertujuan membatasi produksi dan peredaran MB yang memang merupakan komoditas di bawah pengawasan. Selain itu, baik Polresta, Polda, maupun Satpol PP masing-masing punya jadwal rutin operasi penertiban untuk mengawasi produksi dan peredaran MB di lapangan. Pertanyaannya, efektifkah perizinan tersebut dalam menekan produksi dan peredaran MB?

Beberapa pihak yang diwawancarai mengatakan bahwa perlahan tetapi pasti jumlah produsen MB di Kota Kupang berkurang. Indikatornya, tingkat kecelakaan lalu lintas dirasakan berkurang. Ketatnya perizinan dan pengawasan dianggap cukup efektif.

Is the Licensing Effective?

The complicated, costly, and lengthy process of alcoholic beverage business licensing is meant to limit the production and consumption of alcoholic drinks, which are highly controlled goods. Moreover, the City Police (Polresta), the Regional Police (Polda), and the Public Order Office (Satpol PP) have a routine schedule of conducting raid operations to help control the production and sales of alcoholic drinks in the field. The question is: Is the licensing process effective in suppressing the production and sale of alcohol?

Some respondents have stated that the number of alcoholic beverage producers in Kota Kupang is gradually decreasing. The indicator they used for this is a decrease in the number of traffic accidents. These respondents consider that the strict licensing process and controls are effective.



Gambar 1: Perizinan minuman beralkohol di Kota Kupang/ Figure 1: Licensing for alcoholic drinks in Kota Kupang

Di sisi lain, ada pihak yang meragukan kesimpulan itu. Salah seorang pengecer laki-laki mengatakan bahwa yang justru terjadi adalah seleksi terhadap produsen (Slamet, bukan nama sebenarnya, laki-laki, wawancara, 29 Maret 2009, Kupang). Hanya produsen besar yang dapat bertahan. Sungguhpun demikian, permintaan MB masih terus bertambah. Buktinya, MB yang didatangkan dari Pulau Jawa membanjiri Kupang. Pengawasan yang ketat juga tidak selalu menimbulkan efek jera bagi para produsen dan pengecer MB ilegal karena meski ada peluang dirazia, selalu ada ruang untuk berspekulasi dan melanjutkan penjualan MB ilegal.

Seorang produsen tak berdokumen yang diwawancarai, sebut saja Pak Vin (50 tahun), mengatakan dirinya tidak mungkin menghentikan produksi karena permintaan selalu ada. Permintaan ada, keuntungan juga ada. Menurutnya, pekerja kasar selalu memerlukan MB di malam hari. MB tradisional buatan Pak Vin yang diberi ramuan akar-akaran penghilang rasa lelah dan menyegarkan tubuh. Pak Vin sendiri sudah berkali-kali dirazia petugas. Malam ini barangnya disita, besok dia mulai lagi dari nol (wawancara, 20 Maret 2009, Kupang).

In contrast, there are people who have reservations about the effectiveness of the licensing process and controls. One male retailer said that what actually happens is the survival of the fittest where only producers with a lot of capital are able to survive (Slamet, not his real name, male, interview, 29 March 2009, Kupang). Nevertheless, demands for alcohol keep growing. This is shown by the large amount of alcohol brought in to Kupang from Java. The strict control has not had the desired effect of making producers and retailers who produce and sell illegal alcohol wary, since although there is the possibility they will be raided there is still room for them to speculate and to continue selling illegal drinks.

An unregistered alcoholic beverage producer, Vin (not his real name, 50), said during an interview that he could not possibly stop production because of continuing demands. Demand means profit. He stated that blue-collar workers always need an alcoholic drink at night. The traditional alcoholic drink made by Vin, which is concocted with stamina-boosting herbs, is revitalizing. Vin's business has been raided by police officers a number of times. Every time his products and production equipment are confiscated during a night raid, he has to start from scratch again the next day (interview, 20 March 2009, Kupang).

Kotak 1. Punahnya Kejayaan MB Lokal/ Box 1. The Diminishing Glory of Local Alcoholic Drinks

Saksi hidup kejayaan MB lokal adalah Pak Slamet (bukan nama sebenarnya), salah satu pemain besar di era 1970-an ketika MB masih merupakan barang bebas. Usahanya bangkrut pada 1985 ketika secara tegas peraturan provinsi melarang produksi MB.

Lima belas tahun sesudahnya, Pak Slamet mencoba bangkit lagi. Namun, karena sudah tua dan sakit-sakitan, Pak Slamet tidak mungkin lagi bekerja sekeras dulu untuk mengumpulkan modal. Jika 1 botol MB berharga Rp5.000, maka diperlukan Rp120.000.000 untuk produksi stok 1.000 peti atau 24.000 botol demi melayani pasar di Kupang dan kabupaten sekitarnya. Paling tidak perlu Rp150.000.000 untuk biaya produksi stok, perizinan bagi distributor, subdistributor, dan pengecer, serta label MB/botol. Belum lagi beberapa izin harus diurus di Jakarta.

Menurut Pak Slamet, pengurusan SIUP MB bagi pengecer oleh produsen laksana berjudi karena merek MB yang diproduksi belum tentu disukai pasar. Jika merek tersebut diganti, SIUP harus diganti. Secara umum, posisi pengecer paling aman. Selain tidak perlu membayar tunai karena produsen tidak menuntut pembayaran langsung, para pengecer tidak perlu mengurus SIUP sehingga aman dari risiko kebangkrutan. Sebaliknya, selain harus bermodal kuat, produsen juga harus pandai membaca keinginan konsumen dan sanggup bersaing dengan MB dari Pulau Jawa.

Bagi Pak Slamet, kejayaan MB lokal adalah masa lalu. Ironisnya, MB lokal terancam punah oleh kemajuan transportasi dan komunikasi. Ketika akses ke Kupang masih sulit, MB lokal menjadi raja di kampung sendiri. Kini, pengecer tinggal mengangkat telepon untuk memesan barang dari Jawa. Keesokan harinya, pesanan tiba di Kupang. MB lokal kalah bersaing dengan MB Jawa, apalagi MB Jawa dianggap lebih bergensi.

Sumber: Wawancara dengan Slamet, 60, 19 Maret 2009, Kupang.

Slamet (not his real name) is a witness to the former glory of local alcoholic drinks as he was one of the big players in the 1970s, when alcoholic drinks were not categorized as regulated goods. Slamet's business went bankrupt in 1985 when the provincial government strictly prohibited the production of local alcoholic drinks.

Slamet tried to re-establish his business 15 years later, however, being old and in poor health, he did not have the energy to work to earn enough capital. If one bottle of alcohol costs Rp5,000, he would need Rp120,000,000 to produce 1,000 crates, or 24,000 bottles, to satisfy the demands in Kupang and the surrounding kabupaten (districts). He would need at least Rp150,000,000 for stock production costs, licenses for distributors, subdistributors, and retailers (some of the licenses have to be obtained in Jakarta), and alcohol excise for each bottle.

According to Slamet, applying for a SIUP MB for retailers can be a gamble for producers since there is a possibility that the brand of their product is not popular in the market. If the brand name is changed, the SIUP MB has to be changed. In general, the retailers remain safe. They are not obliged to pay in cash since producers do not require it, and furthermore retailers do not have to organize their alcohol licenses and hence do not face the risk of bankruptcy. On the other hand, producers need a considerable amount of capital, and must also be able to determine consumers' preferences and compete with products from Java.

For Slamet, the glory days of local alcoholic drinks are long gone. Ironically, those drinks have been endangered by advances in transportation and communication. When access to Kupang was still very limited, local products had no competitors. Now, retail sellers only have to pick up the phone to place an order from Java and the next day the goods arrive in Kupang. Local alcoholic drinks cannot compete with those from Java, especially because they are considered more prestigious.

Source: Interview with Slamet, 60, 19 March 2009, Kupang.

Di satu pihak, perizinan dan pengawasan menjadikan MB legal makin mahal. Di lain pihak, ada MB ilegal untuk memenuhi permintaan yang tidak menurun karena pada dasarnya MB adalah bagian dari budaya setempat. Ketatnya aturan menyebabkan terjadinya polarisasi produsen MB menjadi dua kelompok, yakni besar sekali atau mikro seperti Pak Vin. Produsen besar harus selalu waspada terhadap masuknya MB Jawa, produsen mikro harus bertahan di pasar gelap sambil kucing-kucingan dengan petugas.

Pemerintah Pusat yang memegang kendali kebijakan atas produksi dan peredaran MB perlu mempertimbangkan keberadaan pelaku usaha MB lokal. Peraturan bagi produsen berskala kecil dan mikro seharusnya tidak disamakan dengan produsen besar. Kajian mendalam mengenai hal ini memungkinkan ditemukannya titik di mana pelaku usaha skala kecil dan mikro dapat terus berusaha tanpa mengabaikan pengendalian dan pengawasan MB itu sendiri. ■

The licensing process and strict control cause the price of legal alcoholic drinks to increase. However, illegal alcohol is available to meet the ongoing demand since it is part of the region's culture. Strict regulations have polarized the producers of alcoholic drinks into two groups: the big producers and the small ones, like Vin. Big producers have to be wary of alcohol coming in from Java, while small producers have to survive in the black market while trying not to get caught by the authorities.

The central government, which controls policies on the production and distribution of alcoholic drinks, needs to take into account the existence of local alcoholic drink businesses. The regulations for small- and micro-sized alcohol producers should not be the same as those for large scale producers. An in-depth study about this issue would make it possible to find a point whereby small- and micro-sized businesses could continue to operate without disregarding the control and supervision of alcoholic drinks. ■

Publikasi yang Akan Datang/ Forthcoming Publications



Laporan Lapangan/Field Report

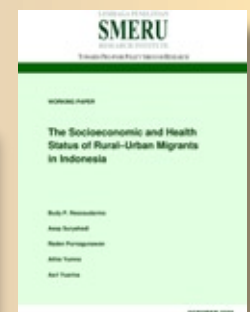
- Gampong Persiapan Ketibung Musara: Menata Lembaran Baru Pascakonflik (Alma Arief & Syaikhu Usman; editor Justin Sodo)

Hanya tersedia dalam bahasa Indonesia/Available only in Indonesian

Kertas Kerja/Working Paper

- The Socioeconomic and Health Status of Rural–Urban Migrants in Indonesia (Budy P. Resosudarmo, Asep Suryahadi, Raden Purnagunawan, Athia Yumna, Asri Yusrina; editor Mukti Mulyana)

Hanya tersedia dalam bahasa Inggris/Available only in English



REGULASI USAHA DI SUBSEKTOR PETERNAKAN TTU BUSINESS REGULATIONS IN THE KABUPATEN TIMOR TENGAH UTARA ANIMAL HUSBANDRY SUBSECTOR

Deswanto Marbun*



Palmitra Bachtiar/SMERU

Hasil studi Lembaga Penelitian SMERU (Marbun, Bachtiar, dan Mawardi, 2009) terhadap iklim usaha di Kabupaten Timor Tengah Utara (TTU) menunjukkan adanya beberapa persoalan di subsektor peternakan, baik di sisi hulu maupun hilir. Di hulu persoalan umumnya terkait dengan pembenihan, input produksi, dan lain-lain, sedangkan di hilir persoalannya terkait dengan pemasaran dan pengolahan daging ternak. Tulisan ini secara khusus mengangkat beberapa persoalan di sisi hilir yang berkenaan dengan regulasi yang mengatur tentang pemakaian jasa pasar hewan dan pelayanan pasar, serta perizinan dan retribusi yang dikenakan pada penjalang babi.

Regulasi Pasar Hewan

Hasil wawancara mendalam dan diskusi kelompok terfokus (FGD)¹ dengan pelaku usaha di subsektor peternakan memperlihatkan perbedaan yang cukup mencolok antara tarif yang tercantum di dalam Peraturan Daerah (Perda) No. 57/2001 tentang Retribusi Pasar Hewan dan tarif yang berlaku di lapangan (lihat Tabel 1).

The results of The SMERU Research Institute's study (Marbun, Bachtiar, and Mawardi, 2009) on the business climate in Kabupaten Timor Tengah Utara (TTU) show that there are a number of problems in the animal husbandry subsector, both in the upstream and downstream sectors. In the upstream sectors, the problems are mainly related to development and production input, whereas in the downstream sectors the problems are related to marketing and processing the meat from the livestock. This article specifically addresses a number of problems in the downstream sector which are relevant to the regulations which govern the use of public facilities at the livestock market and the general market, as well as permits and retribusi¹ imposed on pork butchers.

Regulations on the Livestock Market

The results of in-depth interviews and a focus group discussion (FGD)² with traders in the animal husbandry subsector revealed a clear difference between the tariffs listed in the Regional Government Regulation (Perda) No. 57/2001 on Livestock Market Retribusi and the actual tariffs on the ground (see Table 1).

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¹ FGD dilaksanakan pada 22 April 2009. Ungkapan-ungkapan peserta FGD yang disitir seterusnya dalam artikel ini dipetik dari hasil FGD tersebut.

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¹ A government tax or payment that is collected as payment in return for a service.

² The FGD took place on 22 April 2009. Statements from FGD participants quoted throughout this article are taken from this FGD.

Ada dua pertanyaan penting terkait dengan perbedaan tarif ini. Pertama, apa yang menjadi dasar hukum pemda setempat menetapkan tarif tersebut? Kedua, ke mana larinya aliran selisih pungutan tersebut? Konfirmasi dari Dinas Peternakan menyebutkan bahwa tarif yang berlaku adalah tarif sesuai dengan temuan FGD SMERU, namun tidak disebutkan apa yang menjadi dasar hukumnya. Tanpa adanya kejelasan dasar hukum dan aliran kas, sulit diharapkan terjadinya peningkatan transaksi seperti yang diamanatkan di dalam perda (Perda No. 57/2001 Bagian "Menimbang", poin b²).

Para peserta FGD yang berkecimpung di sektor usaha peternakan mengeluhkan besarnya tarif retribusi pasar. Mereka beranggapan bahwa semakin besar tarif retribusi yang ditetapkan, semakin tinggi harga jual produk akhir yang ditawarkan kepada konsumen. Pada gilirannya, konsumen adalah pihak yang paling dirugikan.

Secara khusus, penjagal³ kambing mengeluhkan retribusi yang tetap harus dibayar sekalipun tidak ada layanan pasar hewan. Pematangan hewan dilaksanakan di lokasi tempat usaha mereka, bukan di pasar hewan karena semua penjagal kambing adalah pemilik usaha warung sate dan gule kambing. Mereka harus membayar retribusi sebesar Rp15.500/ekor untuk setiap kambing yang dipotong, padahal mereka tidak memanfaatkan jasa pasar hewan. Hal ini berarti bahwa retribusi tersebut tidak memberi kontraprestasi bagi penjagal kambing.

Regulasi Pelayanan Pasar

Menurut Perda No. 4/2006 tentang Retribusi Pelayanan Pasar, selain retribusi pasar hewan, para penjagal juga harus membayar retribusi pasar sebesar Rp1.500 per hari jika mereka menjual daging hewan yang disembelih di pasar. Retribusi ini juga diterapkan kepada pedagang ikan, baik yang berjualan di dalam pasar maupun di jalan, meskipun pasar tidak menyediakan sarana air bersih.

There are two important questions related to the differences in these tariffs. Firstly, what is the legal basis for the local regional government regulation to determine the tariff? Secondly, where does the difference go? The animal husbandry agency confirmed that the tariffs that are in place are those mentioned at SMERU's FGD, however they did not explain what the legal basis for this was. Without an explanation of the legal basis or information about where the cash goes, it is difficult to expect there will be an increase in transactions as mandated in the regional government regulation (Perda No. 57/2001 "Consideration" Section, point b³).

FGD participants who are involved in the animal husbandry sector complained about the size of the market retribusi tariffs. They believe that the higher the retribusi tariff, the higher the selling price offered to consumers. Thus, in turn, it is consumers who bear the brunt of the price rise.

In particular, goat butchers⁴ complained that they still had to pay the retribusi even though there were no services at the livestock market. The animals are slaughtered at their place of business, not at the market, because all goat butchers also own goat satay and curry warung (food stalls). They have to pay retribusi of Rp15,500 for each goat slaughtered, even though they do not use the livestock market services. This means that the goat butchers do not receive any compensation for paying the retribusi.

Regulations on Market Services

According to Perda No. 4/2006 on Market Services Retribusi, in addition to livestock market retribusi, the butchers also have to pay market retribusi of Rp1,500 per day if they sell livestock meat which has been slaughtered in the market. This retribusi is also applied to fish traders, both those who sell within the market and those who sell along the road, even though the market does not provide clean water facilities. The size of the tariff imposed on these traders and sellers has not led to

**Tabel 1. Perbedaan Tarif Retribusi Pasar Hewan/
Table 1. Differences in Retribusi Tariffs for Livestock Markets**

Ternak/Livestock	Tarif Berdasarkan Perda No. 57/2001/ Tariff According to Perda No. 57/2001 (ekor/head)	Temuan Tarif dari FGD/ Tariff According to FGD Results (ekor/head)	Selisih/ Difference
Sapi/Cattle	Rp15.000	Rp40.000	Rp25.000
Babi/Pigs	Rp7.500	Rp19.000	Rp11.500
Kambing/Goats	Rp2.500	Rp15.500	Rp13.000

Sumber: Marbun, Bachtiar, dan Mawardi, 2009/Source: Marbun, Bachtiar, and Mawardi, 2009.

Note: This table uses Indonesian numbering conventions, for example, 20.345 means 20,345.

² Poin b berbunyi sebagai berikut. "Bahwa untuk meningkatkan transaksi dalam bidang ternak sehingga dapat mendukung pertumbuhan ekonomi Daerah yang dinamis maka perlu dilakukan pengaturan transaksi ternak ke tempat yang telah ditentukan."

³ Definisi istilah tukang jagal (penjagal) di Kabupaten TTU adalah orang yang membeli sapi/babi dan kemudian membawanya ke rumah potong hewan (RPH). Di RPH ternak akan disembelih oleh petugas pematangan hewan dan tukang jagal menjual dagingnya kepada pelanggan.

³ "To increase the transactions in the livestock sector in order to support dynamic regional economic growth, there needs to be an organized system of livestock transactions to the places that have been determined."

⁴ The definition of a butcher (tukang jagal or penjagal) in Kabupaten TTU is someone who buys cattle or pigs and takes them to a livestock slaughterhouse. At the slaughterhouse the livestock are slaughtered by a livestock slaughterer and the butcher then sells the meat to customers.

Besarnya tarif yang dibebankan kepada para pelaku usaha tidak diikuti dengan peningkatan jasa layanan pasar yang memadai. Artinya, peningkatan pendapatan asli daerah (PAD) tidak disertai dengan peningkatan kualitas pelayanan umum, padahal pasar merupakan salah satu pelayanan minimal yang harus disediakan pemda

Di pasar juga tidak tersedia fasilitas yang memadai untuk berjualan daging babi. Seorang peserta FGD (laki-laki) bertutur bahwa ia menjajakan daging babi di bawah pohon persis di pinggir jalan menuju pasar lama. Alasannya, karena tidak ada los daging babi di dalam pasar lama, dan lokasi pasar lama lebih strategis. Selain itu, karena domisilinya berasal dari kampung dekat pasar lama, ia khawatir akan ditolak atau diusir bila berjualan di pasar baru.

Di Kota Kefamenanu terdapat dua lokasi pasar yang paling banyak didatangi pembeli, yaitu pasar lama dan pasar baru. Sekalipun secara formal Pemda Kabupaten TTU memposisikan pasar baru sebagai pasar resmi, namun seperti diakui oleh para peserta FGD, retribusi pasar masih ditarik di pasar lama.⁴ Ini berarti retribusi di pasar lama tergolong sebagai retribusi "tidak resmi". Praktik penarikan retribusi di pasar lama serta ketidakjelasan aliran kas retribusi tidak sejalan dengan tujuan perda, yaitu sebagai sarana penertiban pemakaian fasilitas pasar dan instrumen peningkatan PAD.

Informasi dari pejabat di Dinas Peternakan (laki-laki, wawancara, 15 April 2009) menyebutkan bahwa penjual daging babi bisa berjualan di los daging di pasar baru. Namun, penjagal lebih memilih untuk berjualan di pinggir jalan dekat pasar lama sekalipun merupakan lokasi tidak resmi atau "liar". Ia menambahkan bahwa para penjual daging di lokasi "liar" ini dilindungi oleh preman setempat. Dinas Peternakan telah memberi penyuluhan bahwa berjualan di lokasi tersebut berisiko membuat daging kotor dan berdebu, namun lokasi ini tetap dianggap strategis oleh penjual.

Izin Penjagal Babi

Seorang penjagal harus memiliki izin penjagal. Penjagal babi yang tidak memiliki izin disebut oleh sebagian peserta FGD sebagai "penjagal liar". Dari sekitar 15 pelaku usaha penjagal babi di Kota Kefamenanu, ditengarai ada 6 penjagal babi yang liar.

FGD dengan pelaku usaha di sektor peternakan juga mengungkapkan bahwa selain tidak memiliki izin, para penjagal liar tersebut tidak membayar retribusi setiap kali memotong babi. Bagi penjagal resmi, izin penjagal yang berlaku selama lima tahun diperoleh dari Bagian Ekonomi Pemda setelah menyerahkan bukti rekomendasi dari Dinas Peternakan. Biaya untuk memperoleh izin sebesar Rp400.000 dan biaya mendapatkan rekomendasi sebesar Rp15.000. Sementara itu, biaya retribusi yang dikenakan setiap

an increase in the market services. This means that an increase in local revenue (PAD) is not followed by an increase in the quality of public services, even though the market is one of the minimum services that has to be provided by the regional government.

There are also no sufficient facilities available in the market for selling pork. One of the FGD participants stated that he sells pork under a tree on the side of the road leading to the old market. This is because there is no pork kiosk in the old market, and the location of the old market is more strategic. Another reason is that he comes from a kampung⁵ close to the old market, and he is worried that he will be turned away if he tries to sell at the new market.

In Kota Kefamenanu there are two markets which are most often frequented by customers, the old market and the new market. While formally the Kabupaten TTU Regional Government has made the new market the official one, as stated by FGD respondents, market retribusi is still collected at the old market.⁶ This means that the retribusi collected from the old market is actually unofficial retribusi. The practice of collecting retribusi from the old market, as well as the lack of clarity about where the cash from the retribusi goes are not inline with the goals of the regional government regulation, that is, as a means for controlling the use of facilities at the market, and as an instrument to increase local revenue.

Information from an official of the animal husbandry agency (male, interview, 15 April 2009) was that pork sellers can sell in the meat kiosk at the new market. However, butchers prefer to sell on the side of the road close to the old market even though this is an unofficial or unauthorized location. He added that the meat sellers in this unauthorized area are protected by local preman⁷. The animal husbandry agency has advised that selling in this location means that the meat might be dirty and dusty, however the sellers still consider this to be a strategic location.

Pork Butcher's License

A butcher has to have a butcher's license. FGD participants said that pork butchers who do not have this license are "unauthorized butchers". Of the 15 pork butchers in Kota Kefamenanu, 6 of them are unauthorized.

The FGD with sellers from the animal husbandry sector also disclosed that aside from not having licenses, unauthorized butchers also do not pay retribusi every time they slaughter a pig. For authorized butchers, the butcher license, which lasts for five years, is obtained from the regional government economy section after showing evidence of a recommendation from the animal husbandry agency. The cost of obtaining a license is Rp400,000, and the cost of obtaining the

⁴ Hal yang sama juga dikemukakan dalam wawancara dengan Kepala Bagian Ekonomi TTU, 14 April 2009.

⁵ A residential area similar to a village.

⁶ This was also found to be the case in the interview with the head of the TTU economic sector, 14 April 2009.

⁷ Preman in this context is a term used to refer to people who act as security or guards of a certain local area.

kali memotong babi adalah sebesar Rp19.000. Apabila penjagal menjual daging babi di pasar baru, mereka dikenakan biaya retribusi pelayanan pasar sebesar Rp1.000.

Tanpa perlu membayar retribusi, penjagal liar dapat menjual daging babi dengan harga lebih rendah daripada penjagal resmi. Apabila penjagal resmi menjual daging babi pada kisaran Rp35.000–Rp40.000 per kg, penjagal liar dapat menawarkan harga separuhnya. Inilah yang menjadi keluhan utama para penjagal resmi.

Ada beberapa peserta FGD yang mengeluhkan rumitnya proses memperoleh izin penjagal dan minimnya jasa layanan pemda. Seperti dituturkan oleh seorang penjagal laki-laki, rumah potong hewan (RPH) yang telah dibangun khusus untuk babi sampai saat ini (April 2009) belum beroperasi. Namun di sisi lain, ada pula sebagian penjagal yang khawatir dengan akan beroperasinya RPH. Menurut mereka, dengan berfungsinya RPH berarti biaya produksi yang ditanggung penjagal babi meningkat.

Selain itu, sebagian penjagal juga mengeluhkan bahwa sekalipun telah membayar retribusi, tidak ada inspeksi rutin Dinas Peternakan untuk menjamin kelayakan daging babi yang diperjualbelikan. Namun, seorang laki-laki peserta FGD yang tidak memiliki izin penjagal menilai bahwa mekanisme penarikan retribusi tidak terencana dan terarah dengan baik. Petugas secara acak dan mendadak datang kapan saja untuk menarik retribusi, termasuk dari penjagal yang tidak memiliki izin resmi.

Kesimpulan

Temuan-temuan tentang regulasi pasar hewan secara umum menunjukkan bahwa implementasi Perda No. 57/2001 menciptakan disinsentif ekonomi bagi pelaku usaha dan mereduksi tujuan perda untuk meningkatkan transaksi di bidang peternakan. Menyangkut perbedaan tarif retribusi, pemda perlu menjalankan berbagai proses yang dibutuhkan untuk menindaklanjuti selisih tarif pelaksanaan

recommendation is Rp15,000. On top of this, the retribusi which has to be paid every time they slaughter a pig is Rp19,000. If the butchers sell the pork in the new market, they are also have to pay a market services retribusi fee of Rp1,000.

As they do not pay retribusi, the unauthorized butchers can sell their pork for a lower price than that of authorized butchers. If an authorized butcher sells meat for around Rp35,000–Rp40,000 per kilogram, an unauthorized butcher can sell meat for half the price. This was the main complaint from the authorized butchers.

Some FGD participants complained about the complexity of the process to obtain a butcher's license and also about the poor services from the regional government. As stated by one male butcher, there is a slaughterhouse which was built especially for pigs but until now (April 2009) has not been used. On the other hand, some butchers are concerned about the future operation of the slaughterhouse. These butchers believe that if the slaughterhouse is functioning, the production costs borne by the pork butchers will increase.

Other complaints from the butchers were that even though they pay the retribusi, there is no routine inspection from the animal husbandry agency to ensure that the quality of the pork being bought and sold. However, one male FGD respondent who has no slaughter permit stated that the mechanism of collecting the retribusi was poorly planned and misdirected. The officials randomly come at any time without notice to collect the retribusi, even from those who do not have a license.

Conclusion

Findings about the regulation of livestock markets generally indicate that the implementation of Perda No. 57/2001 has created an economic disincentive for sellers and has discounted the regional government regulation's aim to increase transactions in the animal husbandry sector. In regards to the difference in retribusi tariffs, the regional government needs to undertake a number of processes to follow up the differences in tariffs implemented by Perda No. 57/2001 to make sure they are

Penjagal liar dapat menjual daging babi dengan harga lebih rendah daripada penjagal resmi.

Unauthorized butchers can sell their pork for a lower price than that of authorized butchers.



Palmira Bachtiar/SMERU

Perda No. 57/2001 agar sesuai dengan tarif yang berlaku saat ini. Selain itu, pemda harus memberikan sanksi tegas bagi para penjalang liar guna menjamin kompetisi sehat antarpelaku usaha di subsektor peternakan.

Kasus-kasus yang ditemukan SMERU menunjukkan tiga hal penting terkait dengan Perda No. 4/2006 tentang Retribusi Pelayanan Pasar. Pertama, ketidaktegasan pemda untuk menetapkan pasar baru sebagai satu-satunya lokasi pasar resmi membuka ruang bagi praktik retribusi "tidak resmi". Kedua, pilihan lokasi berusaha di pasar lama dan kesulitan pemda untuk meyakinkan para penjalang untuk memulai usaha di pasar baru merupakan indikasi peliknya implementasi perda ini. Ketiga, besarnya biaya retribusi layanan pasar yang tidak diikuti dengan peningkatan jasa layanan berpotensi menciptakan disinsentif ekonomi bagi pelaku usaha.

Khusus untuk penjalangan babi, pemda perlu mengkaji kembali aturan bagi para penjalang dan segera mengoperasikan RPH untuk babi dengan semua perangkat pendukungnya serta memastikan kemudahan dan transparansi pengurusan izin penjalang babi. Pemda juga perlu melakukan sosialisasi manfaat dan keuntungan yang diperoleh dari jasa yang ditawarkan RPH kepada para penjalang babi dan konsumen serta benar-benar melaksanakan pelayanan tersebut. Salah satu manfaat yang penting adalah adanya jaminan tenaga inspeksi kesehatan dan pelayanan daging ternak di RPH. ■

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Retribusi juga diterapkan kepada pedagang ikan, baik yang berjualan di dalam pasar maupun di jalan, meskipun pasar tidak menyediakan sarana air bersih.

A retribusi is applied to fish traders, both those who sell within the market and those who sell along the road, even though the market does not provide clean water facilities.

Palmira P. Bachtiar/SMERU

in line with the current tariffs that are in place. The regional government also must enforce strict sanctions on unauthorized butchers so as to ensure healthy competition among operators in the animal husbandry subsector.

The cases found during SMERU's research show three important issues related to Regional Government Regulation No. 4/2006 on Market Services Retribusi. Firstly, the regional government's irresoluteness in determining that the new market is the only official market place has opened the way for the practice of "unofficial" retribusi. Secondly, the choice of butchers to sell in the old market and the difficulty the regional government is having in convincing the butchers to trade in the new market is an indication of the complexity of implementing this regional regulation. Thirdly, the size of the market service retribusi fees which are not complemented with an increase in services has the potential to create an economic disincentive for business operators.

Especially for pork butchers, the regional government needs to reassess the regulations for the butchers and immediately begin the operation of the livestock slaughterhouse for pigs, along with all supporting equipment, as well as ensuring the ease and transparency of obtaining a license for pork butchers. The regional government also needs to conduct socialization about the uses and advantages which can be gained from the services offered by the slaughterhouse for both butchers and consumers, and the government must be sure to implement these services. One of the important advantages is the certainty that there will be health inspections of livestock meat in the slaughterhouse. ■

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PERIZINAN SEKTOR PERIKANAN DI FLORES TIMUR

FISHERIES LICENSING IN KABUPATEN FLORES TIMUR

Palmira P. Bachtiar*



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Bagi Kabupaten Flores Timur (Flotim), sektor perikanan adalah sektor primadona. Indikasinya sederhana: ada Pusat Pelelangan Ikan (PPI) yang dibangun Pemerintah Jepang dan ada dua perusahaan penanaman modal asing (PMA) dan delapan perusahaan penanaman modal dalam negeri (PMDN) di bidang perikanan dan budidaya mutiara. Perusahaan-perusahaan tersebut membeli ikan dari nelayan yang nilainya mencapai miliaran rupiah setiap bulannya. Sayangnya, perizinan di sektor ini belum mendukung. Hal ini terungkap dalam diskusi kelompok terfokus (FGD) sektor perikanan yang dilakukan Lembaga Penelitian SMERU dalam rangka studi iklim usaha di Kabupaten Flotim (Bachtiar, Mawardi, dan Marbun, 2009). Dalam FGD tersebut (30 Mei 2009), para pelaku usaha mengeluhkan perizinan yang rumit dan lama. Artikel ini membahas masalah liku-liku perizinan di bidang perikanan di Flotim, termasuk masalah prosedur dan persyaratannya.

Tiga Peraturan Daerah tentang Izin Usaha Perikanan (IUP)

Dalam tujuh tahun terakhir ini peraturan daerah (perda) IUP di Kabupaten Flotim sudah tiga kali berganti. Pertama, Peraturan Daerah (Perda) No. 7/2002 yang salah satu pasalnya mengatur masa berlakunya berbagai izin, yaitu 1–3 tahun (Pasal 5, Ayat

The fisheries sector is the most important sector in Kabupaten Flores Timur (Flotim). The indications of this are clear: there is a fish auction center, built by the Government of Japan; and there are two foreign and eight national investment companies engaged in the fisheries sector and the pearl cultivation business. Although the value of the fish bought by the companies from fishers amounts to billions of rupiah per month, the current regulations on fisheries do not support the sector. This point was expressed in a focus group discussion (FGD) on the fisheries sector that was held as part of The SMERU Institute's study on the business climate in Kabupaten Flotim (Bachtiar, Mawardi, and Marbun, 2009). During the FGD (held on 30 May 2009), businesspeople complained about the complicated and lengthy process of licensing for fishery businesses. This article discusses problems with licensing for fishery sector in Kabupaten Flotim, including the licensing procedures and requirements.

Three Regional Government Regulations on Fishery Business Permits (IUP)

In the last seven years, the regional government regulations regarding IUP in Kabupaten Flotim have changed three times. First, there was Regional Government Regulation (Perda) No. 7/2002. One of the articles in this regulation described the term of validity of various permits, i.e., 1–3 years (Article 5, Clause 3). This regulation was revoked by

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3). Perda tersebut dibatalkan oleh Keputusan Mendagri No. 135/2005 karena Pasal 5, Ayat 3 itu dianggap melanggar Peraturan Pemerintah (PP) No. 54/2002 tentang Usaha Perikanan yang menyatakan bahwa IUP berlaku selama perusahaan melakukan kegiatan usaha perikanan (Pasal 5, Ayat 2).

Oleh karena itu, dikeluarkan Perda No. 4/2006 yang dalam konsiderannya mencantumkan pelanggaran yang dimaksud. Namun, perda ini ternyata juga tidak menjelaskan tentang IUP yang berlaku seumur hidup sebagaimana diatur dalam PP No. 54/2002 Pasal 5, Ayat 2. Dalam Perda No. 4/2006, Pasal 5, Ayat 3 disebutkan: "Jangka waktu berlakunya IUP akan diatur lebih lanjut dengan Keputusan Bupati."

Belum sampai dua tahun, keluar lagi Perda No. 14/2008 tentang Retribusi IUP dengan konsideran Pasal 18 PP No. 54/2002 yang menyatakan perlunya pungutan terhadap pengusaha perikanan atas manfaat sumber daya ikan. Ada beberapa kejanggalan dalam perda ini. Pertama, tidak ada pasal di dalamnya yang membatalkan perda sebelumnya sehingga berpotensi menimbulkan kerancuan. Kedua, perda ini berjudul retribusi IUP, namun retribusi IUP tidak disebutkan dalam perda (lihat Tabel 1). Ketiga, dalam Pasal 1, Butir 16 disebutkan bahwa izin usaha perikanan IUP adalah "izin yang harus diberikan kepada (dan bukan harus dimiliki oleh) orang pribadi atau badan dalam melakukan kegiatan di bidang perikanan." Acuan ini menjadi rancu jika izin yang harus diberikan ternyata dikenakan retribusi.

Perizinan Bermasalah

Surat Izin Laik Operasi (SLO)

SLO merupakan izin baru yang belum ada dalam dua perda sebelumnya. Menurut Kepala Dinas Perikanan (wawancara, 4 Juni 2009), SLO mensyaratkan adanya surat izin usaha perikanan (SIUP), surat izin penangkapan ikan (SIPI), dan surat keterangan

the Minister of Internal Affairs Decree No. 135/2005 because Article 5, Clause 3 infringed on Government Regulation (PP) No. 54/2002 on Fishery Businesses, which states that an IUP is in effect so long as the fishery company is conducting its business (Article 5, Clause 2).

This in turn led to the issuance of Regional Government Regulation No. 4/2006, which specifically mentions the previous infringement in its consideration (konsideran). However, this regulation did not explain about IUPs with a lifetime validity, as stipulated in PP No. 54/2002 Article 5, Clause 2. Instead, Article 5, Clause 3 of this perda states that: "The validity of IUPs will be further regulated by a Bupati¹ Decree."

Less than two years later, the Government of Kabupaten Flotim issued Perda No. 14/2008 on IUP Retribusi² with Article 18 of PP No. 54/2002 as its consideration, stating there should be a tax levied on fishery entrepreneurs for using fishery resources. This perda has some peculiarities. First, none of its articles annuls the previous perda, and this may create confusion. Second, the perda is entitled retribusi IUP, however, it does not mention anything about the retribusi (see Table 1). This government regulation explicitly states the term of validity of fishery business permits, from which the regional government then collects retribusi. Third, in Article 1, Clause 16, it is stipulated that the IUP is "a permit which shall be given to (and NOT shall be obtained by) individuals or legal entities conducting activities in the fisheries sector." There will be further confusion if the permit that shall be given to the relevant parties, according to the act, becomes something for which retribusi is collected.

Problematic Licensing

Seaworthiness certificate (SLO)

SLO is a new permit that was not included in the previous two perda. The head of the fisheries agency (interview, 4 June 2009) explained that in order to get an SLO, fishing entrepreneurs should submit a fishery business certificate (SIUP), a fish catching certificate (SIPI), and the certificate of the crew of the vessel (SK ABK). SK ABK can only be

FGD yang diselenggarakan SMERU mengungkap bahwa para pelaku usaha perikanan menganggap proses perizinan bagi usaha mereka terlalu rumit dan lama.

SMERU's FGD results show that businesspeople in the fishery sector consider the process of licensing for their businesses too complicated and lengthy.



Padmira Bachtiar/SMERU

¹ The bupati is the head of the kabupaten (district).

² A government tax or payment that is collected as payment in return for a service.

**Tabel 1. Objek, Biaya, dan Masa Berlaku Izin/
Tabel 1. Object, Amount, and Length of Validity of Permits**

Objek Retribusi/ <i>Object of Retributi</i>	Biaya Retribusi/ <i>Amount of Retribusi</i>	Masa Berlaku/ <i>Length of Validity</i>
Surat izin usaha perikanan (SIUP)/ <i>Fishery business certificate (SIUP)</i>	Rp.200.000/ <i>Rp200,000</i>	30 tahun/ <i>30 years</i>
Surat izin penangkapan ikan (SIPI)/ <i>Fish catching certificate (SIPI)</i>	Rp10.000-Rp15.000/gross tonnage (GT) tergantung jenis alat tangkap/ <i>Rp10,000–Rp15,000 per gross tonnage (GT), depending on the type of fish catching equipment</i>	2–3 tahun/ <i>2–3 years</i>
Surat izin budidaya ikan (SBI)/ <i>Fish cultivation certificate (SBI)</i>	Rp150.000/titik ordinat (mutiara)/ <i>Rp150,000 per (pearl) coordinate</i>	1 tahun/ <i>1 year</i>
Surat izin pengolahan ikan/ <i>Fish processing certificate</i>	Rp.50.000/ <i>Rp50,000</i>	1 tahun/ <i>1 year</i>
Surat izin kapal pengangkutan ikan (SIKPI)/ <i>Fish transport ship certificate (SIKPI)</i>	Rp5.000/GT/ <i>Rp5,000 per GT</i>	3 tahun/ <i>3 years</i>
Surat izin pemasangan rumpon (SIPR)/ <i>Rumpon development certificate (SIPR)</i>	Rp100.000/ <i>Rp100,000</i>	1 tahun/ <i>1 year</i>
Surat izin laik operasi (SLO)/ <i>Seaworthiness certificate (SLO)</i>	Rp20.000/ <i>Rp20,000</i>	1 kali berlayar/ <i>One sailing trip</i>
Surat izin pengangkutan hasil perikanan/ <i>Fishery product transport certificate</i>	Perorangan: Rp50.000 Perusahaan: - luar daerah Rp100.000 - luar negeri Rp200.000/ <i>Individual: Rp50,000</i> <i>Legal entity: - Interregion Rp100,000</i> <i>- International Rp200,000</i>	1 kali angkut/ <i>One trip</i>

Sumber: Perda No. 14/2008/Source: Perda No. 14/2008.

anak buah kapal (SK ABK). Untuk mendapatkan SK ABK harus ada ijazah nahkoda dan kepala kamar mesin. Ijazah ini hanya dapat diperoleh dari Maumere dengan biaya tidak kurang dari 1 juta rupiah.

Surat Izin Berlayar (SIB)

SIB menjadi lebih rumit lagi perolehannya karena sifatnya lintas instansi. Izin untuk menangkap ikan, tidak cukup SIUP, SIPI, dan SLO dari Dinas Perikanan saja. Pelaku usaha masih harus mengurus SIB dari syahbandar. SIB akan keluar jika SLO dilengkapi dengan buku pelaut dan siji (daftar awak kapal) serta bukti pelunasan asuransi (lihat Gambar 1).

Surat-Surat Lain untuk Pengangkutan Hasil Perikanan

Selain surat izin pengangkutan hasil perikanan yang disyaratkan oleh Perda No. 14/2008, pelaku usaha pengangkutan hasil laut masih memerlukan empat surat lain, yaitu: (i) surat penjualan hasil laut antarkabupaten; (ii) surat keterangan asal barang (SKAB); (iii) berita acara pemeriksaan barang; dan (iv) surat keterangan mutu barang. Biaya keempat surat ini masing-masing Rp35.000. Surat-surat ini mencerminkan birokrasi yang pada prinsipnya bertentangan dengan ketentuan bahwa Indonesia merupakan

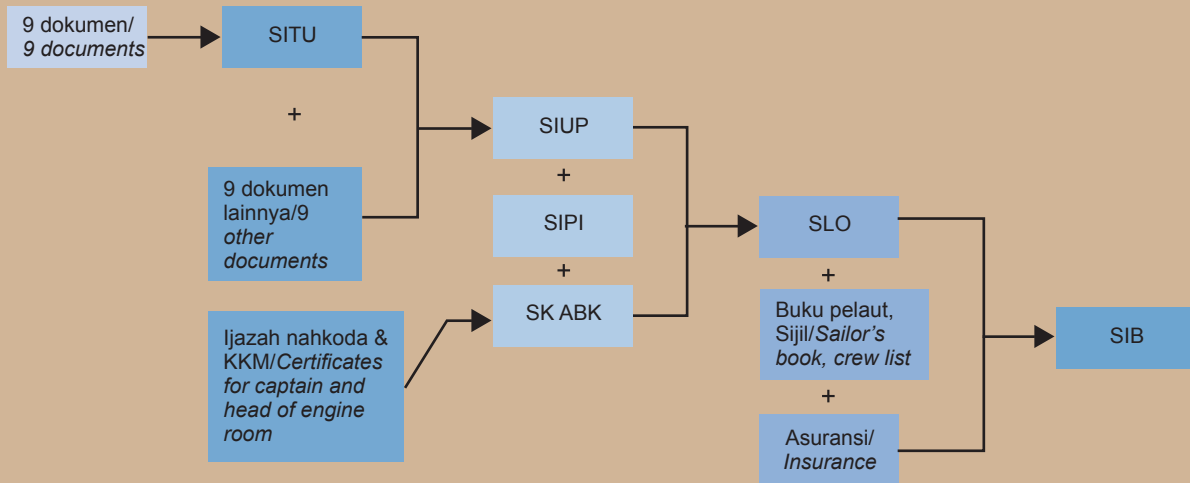
obtained if there is a captain's certificate and a certificate for the head of the engine room. These certificates, which cost no less than Rp1 million, can only be obtained in Maumere.

Navigation certificate (SIB)

Gaining an SIB is even more complicated since this certificate must be obtained from a number of different institutions. Fishing entrepreneurs need more than an SIUP, SIPI, and SLO, which are issued by the fisheries agency, if they want to catch fish. They must also get a SIB which is issued by the harbor master. An SIB will be issued once the SLO is completed with a sailor's book, a crew list, and a receipt for insurance payments (see Figure 1).

Other certificates needed for the transportation of fishery products

Besides obtaining their fishery-product transportation certificate, which is required according to Perda No. 14/2008, businesspeople transporting fishery products should have four other certificates, including (i) a certificate of inter-kabupaten sea product sale, (ii) a certificate of product origin (SKAB), (iii) an official report of goods inspection, and (iv) a certificate of goods quality. Each of these documents costs Rp35,000. The difficulty of arranging these certificates reflects the problems with the bureaucracy, which is in contrast to the notion that



Gambar 1. Persyaratan mendapatkan SIB/ Figure 1. Requirements for obtaining SIB

satu kesatuan perdagangan bebas. Artinya, setiap warga negara seharusnya bebas berdagang di dalam wilayah Negara Kesatuan Republik Indonesia (NKRI).

Penutup

Berbagai perizinan di atas menjadi ilustrasi ekonomi biaya tinggi. Di satu pihak, kajian tekstual memperlihatkan bahwa Perda No. 14/2008 sendiri secara substantif tidak memuat persyaratan dan lama pengurusan izin. Ketidakjelasan ini membuka peluang pungutan liar oleh oknum. Oleh karena itu, perda tersebut perlu direvisi. Di lain pihak, kajian kontekstual menunjukkan banyaknya keluhan pelaku usaha perikanan terhadap pungutan liar di lapangan. Lebih parah lagi, sekalipun telah melengkapi perizinan, mereka tetap harus membayar biaya tambahan kepada petugas di lapangan. ■

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Indonesia is a free internal trade zone where every citizen should be free to trade within the Unitary State of the Republic of Indonesia (NKRI).

Conclusion

The various permits mentioned above and the related costs illustrate that this is a high cost economy. On the one hand, SMERU's textual study of Perda No. 4/2008 shows that the substance of the regulation does not mention the requirements for licensing and the length of the licensing process. This omission creates an opportunity for some people to misuse their power and collect illegal fees. Therefore, this perda should be revised. On the other hand, SMERU's contextual study of the regulation shows how fishery entrepreneurs complained bitterly about illegal fees imposed on them. Although they have all the required licenses, they still have to pay additional fees to officials in the field. ■

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UU PDRD BARU DAN POTENSI DAMPAKNYA TERHADAP IKLIM USAHA DI DAERAH

THE NEW LAW ON REGIONAL TAX AND RETRIBUSI AND ITS POTENTIAL IMPACT ON REGIONAL BUSINESS CLIMATES

Robert Endi Jaweng*



Palmira Bachtiar/SMERU

Setelah melewati rangkaian pembahasan panjang yang berlangsung sekitar tiga tahun, DPR dan Pemerintah akhirnya menyetujui penetapan undang-undang (UU) baru tentang pajak dan retribusi daerah pada tanggal 18 Agustus 2009. Produk legislasi yang dikenal dengan akronim UU PDRD itu kemudian disahkan Presiden Susilo Bambang Yudhoyono dengan judul UU No. 28/2009 tentang Pajak Daerah dan Retribusi Daerah. Sebagaimana ditegaskan dalam Pasal 183, pemberlakuan UU ini sekaligus menandai berakhirnya UU No. 34/2000 yang selama sewindu desentralisasi menjadi kerangka legal perpajakan di propinsi dan kabupaten/kota.

Dari sisi politik legislasi, hadirnya suatu UU baru selalu dimaksudkan sebagai upaya koreksi terhadap aturan sebelumnya. Kita tahu bahwa di bawah UU PDRD yang lama para pemangku kepentingan otonomi daerah melontarkan kritikan keras, namun dengan alasan atau motif yang berbeda-beda. Kalangan pebisnis, misalnya, melihat UU No. 34/2000 sebagai penyebab lahirnya banyak perda bermasalah yang memungut pajak atau retribusi

After approximately three years of lengthy discussions the House of Representatives (DPR) and the Government of Indonesia finally came to an agreement on the new law on regional tax and regional retribusi¹ on 18 August 2009. The legislative product, widely known as UU PDRD, was then ratified by President Susilo Bambang Yudhoyono into Law No. 28/2009 on Regional Tax and Retribusi. As stipulated in Article 183, the imposition of this new law marks the end of Law No. 34/2000, which had been the legal framework of taxation at the province and kabupaten/kota levels during the previous eight years of the decentralization era.

From a legislative point of view, the new law is intended to amend the previous one. Under the old UU PDRD, stakeholders who were concerned with regional autonomy often expressed fierce criticism, but they had a variety of reasons and motives. Businesspeople, for example, considered Law No. 34/2000 to be the culprit behind many problematic regional government regulations (perda) that imposed excessive taxes and retribusi, and thus distorted the business climate in many regions.

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¹ A government tax or payment that is collected as payment in return for a service.

berlebihan dan mendistorsi iklim usaha di daerah. Sementara di sisi lain, bagi pihak pemda, UU tersebut dinilai justru melemahkan kewenangan pemajakan (*taxing power*) mereka sehingga daerah tak kunjung otonom secara fiskal.¹ Tulisan ini menjabarkan perbedaan pokok antara UU No. 34/2000 dan UU No. 28/2009 serta potensi dampak UU baru tersebut terhadap iklim usaha di daerah.

Perubahan Pokok

Bertolak dari ragam alasan atau motif yang berimplikasi pada perbedaan kepentingan, harus diakui bahwa muatan perubahan dalam UU baru ini memang belum sepenuhnya berkualitas prima karena kuatnya dorongan untuk mencari formula akomodasi-relatif atas aneka versi kepentingan. Tidak heran jika arsitektur UU No. 28/2009 menampakkan upaya untuk memenuhi berbagai aspek penting dari sumber kepentingan yang berbeda, antara lain, (i) memperkuat kewenangan pemajakan pemda, (ii) menjaga netralitas dampak bagi fiskal nasional, dan (iii) mendorong kondusivitas/kepastian berusaha di daerah).

Dalam hal penguatan wewenang pemajakan daerah, misalnya, sejumlah cara yang dipilih adalah:² (i) penambahan jenis pajak/retribusi baru (termasuk pengalihan jenis pajak Pemerintah Pusat), seperti pajak rokok bagi provinsi dan pajak sarang burung walet, pajak bumi dan bangunan (PBB) perdesaan dan perkotaan, dan bea perolehan hak tanah dan bangunan (BPHTB), retribusi tera/tera ulang, menara telkom, pelayanan pendidikan, dan izin usaha perikanan bagi kabupaten/kota;³ (ii) perluasan basis pajak/retribusi yang sudah ada, seperti memasukkan kendaraan pemerintah sebagai objek pajak kendaraan bermotor (PKB) dan bea balik nama kendaraan bermotor (BBNKB), seluruh persewaan di hotel sebagai objek pajak hotel, usaha katering/jasa boga sebagai objek pajak restoran, pengawasan lingkungan dan keselamatan kerja sebagai objek retribusi izin gangguan; (iii) pemberian diskresi penetapan tarif pajak (minimum–maksimum), pengenalan pola pajak progresif (PKB) dan kenaikan batas tarif maksimum seperti pada pajak hiburan dan pajak parkir untuk kabupaten/kota serta BBNKB dan pajak bahan bakar kendaraan bermotor PBB-KB untuk provinsi; (iv) pemberian bagi hasil pajak provinsi untuk peningkatan kapasitas fiskal kabupaten/kota yang menerima sekitar 30%–70% dari bagi hasil lima jenis pajak yang ada.

¹ Konsep otonomi fiskal ini banyak diperdebatkan terkait pilihan model. Secara sederhana model desentralisasi fiskal memiliki dua pendekatan berbeda: model desentralisasi sisi penerimaan melalui mekanisme dana perimbangan (*revenue assignment*) atau kepemilikan pendapatan asli daerah (*tax assignment*) dan model desentralisasi sisi pengeluaran (*expenditure assignment*). Dalam model pertama, desentralisasi di sisi pengeluaran dilakukan dengan cara meningkatkan kemampuan fiskal, melalui alih sumber pembiayaan Pemerintah Pusat ke daerah dalam rangka membiayai fungsi/urusan yang dilimpahkan. Dalam model kedua, desentralisasi di sisi pengeluaran, sebagaimana yang "konon" dianut Indonesia, dilakukan lewat pemberian kewenangan kepada pemda untuk membelanjakan anggarannya menurut kebutuhan/prioritas daerah yang bersangkutan. Dengan pilihan model kedua ini, pokok soal bukan terutama seberapa banyak dana yang ditransfer Pemerintah Pusat, tetapi seberapa besar diskresi pemda dalam mengalokasikan dana yang ada.

² Mengingat keterbatasan ruang artikel ini, penulis hanya menyampaikan pokok-pokok perubahan terpenting dan tidak akan memerinci perbandingan dengan UU sebelumnya, perubahan angka, dan sebagainya.

³ Dengan penambahan ini, jumlah jenis pajak yang dimiliki provinsi menjadi 5 (sebelumnya 4) dan kab/kota menjadi 11 (sebelumnya 8), sedangkan jumlah jenis retribusi yang dimiliki kab/kota menjadi 30 (sebelumnya 27).

On the other hand, from the point of view of the regional government, the law weakened their taxing power in such a way that they could not reach fiscal autonomy.² This article explains the main differences between Law No. 34/2000 and Law No. 28/2009, as well as the potential impact of the new law on the business climate in the regions.

Major Changes

Due to the fact that the different interest groups had various reasons and motives, the changes made in the new law are unsatisfactory because of the strong push to find a formula that accommodates the various groups' different interests. It is not surprising that Law No. 28/2009 seeks to accommodate these different interests, including to (i) strengthen the regional governments' taxing power, (ii) maintain fiscal neutrality at the national level, and (iii) encourage a conducive business environment in the regions.

In regard to strengthening local taxing power, for example, the new policies adopted were³ (i) to add new forms of taxes and retribusi (including the transfer of central government taxes), such as the provincial cigarette tax and the tax on swallow bird nests⁴, the land and building tax (PBB) for rural and urban areas, the Duty on the Acquisition of Rights to Land and Building (BPHTB), retribusi on calibration/recalibration test services, telecommunication towers, education services, and the license for fishery businesses for kabupaten/kota;⁵ (ii) to expand the existing tax/retribusi base, such as the inclusion of government operational vehicles as objects of motor vehicle tax (PKB) and the transfer of motor vehicle title fees (BBNKB), all cases of rooms being rented in a hotel became hotel tax objects, catering businesses as restaurant tax objects, and environmental control and work safety as an object of retribusi for nuisance ordinance permit; (iii) to provide discretion power in determining tax brackets (minimum and maximum), to introduce progressive taxes for PKB, and to increase the maximum amount of tax brackets for entertainment tax and parking tax for kabupaten/kota and BBNKB and motor vehicle fuel tax (PBB-KB) for the provincial government; (iv) to share the tax from the provincial government to increase the fiscal capacity of the kabupaten/kota governments that receive 30%–70% of all five existing taxes.

² The concept of fiscal autonomy has been a subject of contention regarding the selection of models. Fiscal autonomy has two different models: the model of autonomy in revenue assignment through regional allocation funding or ownership of the local revenue (tax assignment), and the model of autonomy in expenditure assignment. For the first model, autonomy in expenditure is carried out by increasing fiscal capability, through transfer of funding sources from the central government to the regional government in the funding of transferred functions. For the second model, autonomy in expenditure assignment—which is said to be implemented in Indonesia—is carried out through transfer of authority from the central government to the regional government to spend the budget in accordance with their own needs. By utilizing the second model, the main concern is not the size of the fund transferred from the central government, but the discretion that the regional government has in allocating the funds.

³ Due to space limitations, this article presents only the most essential changes and will not elaborate on the comparisons between the two laws, changes in numbers, and other related issues.

⁴ The nests of swallow birds are a highly valued commodity in Indonesia. People consume them as an ingredient in food products or use them for medicinal purposes. Because the nests can be used in a number of products, many people go into business keeping and selling swallow bird nests. Due to the high retail price of the products made from the nests, the government decided to impose a tax on those who keep and sell the nests.

⁵ With this addition, the number of tax types at the provincial government increases to 5 (previously it was 4) and at the kabupaten/kota level becomes 11 (previously 8), while the number of retribusi types at kabupaten/kota becomes 30 (previously 27).

Perubahan pada sisi penerimaan bagi pemda tersebut dicoba diimbangi dengan perbaikan potensi manfaat bagi masyarakat. Berangkat dari konsep *the benefit-tax link*⁴, UU No. 28/2009 mengompensasi kenaikan beban pajak/retribusi masyarakat dengan cara, antara lain, menggunakan *earmarking system*⁵ untuk alokasi beberapa jenis pajak. Hal ini terlihat pada kewajiban alokasi sejumlah persentase tertentu hasil pajak rokok, pajak penerangan jalan (PPJ), dan PKB untuk mendanai pembangunan (khususnya sarana/prasarana) yang secara langsung dapat dinikmati wajib pajak terkait dan masyarakat pada umumnya.

Selain itu, kenaikan tanggungan pajak/retribusi diimbangi pula dengan pembatasan ruang lingkup pemungutan (jenis pajak/retribusi) lewat pengenalan sistem tertutup. Kalau dalam UU No. 34/2000 Pemda diberi diskresi-positif untuk memungut tambahan jenis pajak/retribusi lagi, saat ini telah dibuat sekat pembatas yang jelas sehingga mereka hanya dapat memungut pajak/retribusi yang ditetapkan dalam UU No. 28/2009. Bahkan, pemda dimungkinkan menerapkan diskresi-negatif untuk tidak memungut sebagian pajak/retribusi yang ditetapkan tersebut atas dasar pertimbangan kebijakannya.

Perkiraan Dampak

Secara teoretis, kita mengenal berbagai prinsip dalam menilai ketepatan pemungutan pajak di daerah, seperti memadai tidaknya hasil, keadilan, efisiensi ekonomi, kapasitas pelaksanaan dan kecocokan sebagai sumber penerimaan daerah (Davey, 1983; Devas et al., 1989). Tentu dibutuhkan suatu kajian lebih mendalam untuk mengukur sejauh mana berbagai prinsip tersebut tercermin dalam klausul perubahan UU No. 28/2009. Namun, sesuai keperluan artikel ini, pertanyaan yang menarik dilihat kemudian adalah sejauh mana potensi dampak kehadiran UU ini, terutama bagi peningkatan kapasitas fiskal pemda (fungsi *budgeter*) dan penciptaan iklim usaha yang kondusif di daerah (fungsi *reguleren*)?

Menyangkut kapasitas fiskal pemda, patut dicatat bahwa secara umum pendapatan pemda dari pajak sesungguhnya beragam, antara lain, pembagian hasil-hasil pajak dari Pemerintah Pusat, pungutan yang dilakukan pemda sendiri, pendapatan dari pungutan tambahan (*opsen*) atas pajak Pemerintah Pusat. Yang disebut terakhir belum diadopsi oleh Indonesia mungkin karena Pemerintah Pusat kurang yakin dengan kapasitas daerah untuk melakukan pemungutan tambahan. Catatan lain adalah, potensi pendapatan pajak/retribusi yang dihitung seringkali sifatnya formal, sebagaimana yang tercantum dalam legislasi/regulasi. Namun, seperti yang kita lihat selama ini, diskresi pemajakan yang diberikan kepada pemda mendorong kreativitas untuk menambah jenis pajak lain (misalnya, pajak sarang walet, dan sebagainya) atau menetapkan aneka jenis retribusi baru guna “menyiasati” keterbatasan pajak yang ada (Lewis, 2003).

Pembicaraan tentang potensi kapasitas fiskal setelah adanya UU No. 28/2009 adalah dalam konteks pajak/retribusi yang dipungut

These changes to regional governments' revenue were sought to be counterbalanced by improving benefits for the people. Taking the concept of the benefit-tax link⁶ as a starting point, Law No. 28/2009 compensates the increase of tax and retribusi burdens on the society by, among others, utilizing the earmarking system⁷ for the allocations of some tax forms. This can be seen from the allocation of some percentage of cigarette tax, street light tax (PPJ), and PKB to fund construction of various public facilities that can be enjoyed by taxpayers and the public in general.

The increases in tax and retribusi will be compensated for by setting limitations on the types of tax and retribusi through the implementation of a positive/closed-list system. Under Law No. 34/2000, the regional government had positive discretion to impose additional taxes and retribusi, whereas now limits have been set so that they can only impose taxes and retribusi regulated by Law No. 28/2009. Moreover, there is the possibility that the regional government will implement negative discretion by not imposing some of the taxes and retribusi due to certain policy considerations.

Possible of Impact

In theory, there are principles for assessing the appropriateness of taxation at the regional level, such as the sufficiency of yield, equity, economic efficiency, the capacity of implementation, and compatibility as the regional source of income (Davey, 1983; Devas et al., 1989). A more comprehensive study is needed to measure how far these principles have been accommodated in the amended clauses of Law No. 28/2009. However, in line with the purpose of this article, the real question is: How significant is the impact of the new law, especially in increasing the regional governments' fiscal capacity (budgeting function) and in creating conducive business climates at the regional levels (regulatory function)?

With regard to the regional governments' fiscal capacity, it is important to note that in general regional governments' tax revenue comes from various sources, including tax sharing with the central government, taxes levied by the regional government themselves, and additional taxes levied from the central government taxes. The latter has not yet been adopted in Indonesia, perhaps because the central government lacks confidence in the capacity of regional governments to collect additional levies. In addition, the estimated potential income from tax and retribusi is often calculated based on formal documents, as stated in the regulation. However, it can be observed that the discretion in taxing (open list system) given to regional governments has increased their creativity in designing other forms of taxes, such as the tax on swallow bird nests, or in determining various kinds of new retribusi in order to find ways to avoid the limit of the existing taxes (Lewis, 2003).

Discussions about the potential fiscal capacity after the enactment of Law No. 28/2009 are limited to the context of taxes and retribusi levied by regional governments. Although normatively the law is not

⁴ Efisiensi pendanaan layanan publik dari pajak.

⁵ Pembiayaan pajak berdasarkan sumbernya.

⁶ Efficiency of public service funding from taxes.

⁷ That is, tax funding based on the source.

Pelaku usaha merasakan dampak ketidakpastian dan beban pungutan, baik dalam bentuk biaya resmi maupun biaya kepatuhan.

Businesspeople are affected by the uncertainty and burden of levy collection from both official levies and compliance costs.



Palmira Bachtiar/SMERU

oleh pemda saja. Meski secara normatif dikatakan bahwa UU ini tak semata ditujukan sebagai instrumen desentralisasi penerimaan (peningkatan potensi pendapatan daerah), tetapi lebih bermaksud memberdayakan kewenangan pemda dalam pemajakan, potensi peningkatan pendapatan akan tetap signifikan. Departemen Keuangan, misalnya, memperkirakan terjadinya perubahan struktur penerimaan daerah berupa peningkatan rasio pendapatan asli daerah PAD terhadap APBD. Peranan PAD terhadap total Anggaran Pendapatan dan Belanja Daerah (APBD) secara nasional diperkirakan akan meningkat dari 19% (2009) menjadi 24% (2011) dan 29% (2014), dan di tingkat provinsi meningkat dari 50% (2009) ke 63% (2011) dan 68% (2014), sementara di tingkat kabupaten/kota meningkat dari 7% (2009) menjadi 10% (2011) dan 15% (2014).

Sementara itu, potensi dampak UU ini bagi penciptaan iklim usaha masih serba belum pasti. Pengalaman selama sewindu dalam kerangka UU No. 34/2000 masih membekas: distorsi kegiatan ekonomi yang menjadikan biaya transaksi di daerah menjadi tinggi (KPPOD, 2008). Pelaku usaha merasakan secara nyata dampak ketidakpastian dan beban pungutan, berbentuk biaya resmi, biaya kepatuhan, dan suap pejabat. Muncul ribuan perda perizinan, pajak, retribusi, sumbangan pihak ketiga, dan pungutan umum, baik dalam aktivitas produksi maupun distribusi (jembatan timbang, pungutan lalu lintas barang antardaerah, dan lain-lain).

Namun, bukan berarti UU No. 28/2009 tidak memberikan harapan perbaikan. Pertama, peluang diskresi-negatif penetapan jenis pajak dan diskresi penerapan tarif pajak, misalnya, dapat menjadi instrumen kebijakan insentif guna berkompetisi menarik minat investasi. Kedua, kepastian jenis pungutan yang dijamin lewat pengenalan *closed-list system*. Ketiga, konsep *the benefit-tax link* (termasuk *earmarking system*) meningkatkan akuntabilitas pelayanan dan membuat penerapan pungutan pajak lebih hati-hati karena terlebih dulu mengkalkulasi kapasitas pelayanannya. Keempat, penguatan sistem pengawasan Pemerintah Pusat: kalau UU No. 34/2000 hanya mengenal pengawasan represif atas perda

merely an instrument for autonomy in revenue assignment (increasing regional income potential), but is more a means of empowering the regional government's authority in taxing, the prospect of increasing the amount of income will remain significant. The Ministry of Finance, for example, predicts that there will be structural changes to regional income in the form of an increase in the ratio of local revenue (PAD) to regional government budget (APBD). Nationally, the contribution of PAD in the total APBD will grow from 19% (2009) to 24% (2011) and then 29% (2014), whereas at the provincial level the increase will be from 50% (2009) to 63% (2011) and then 68% (2014), and at the kabupaten/kota level the rise will be from 7% (2009) to 10% (2011) and then 15% (2014).

The potential impact of the new law on the provision of enabling business climate is still uncertain. During the eight year period under Law No. 34/2000, the distortion of economic activities led to high transaction costs at the regional level (KPPOD, 2008). Business people suffered the impact of the uncertainty and burden of levy collection in the form of official levies, compliance costs, and bribes. There were thousands of regional government regulations concerning licenses, taxes, retribusi, third party contributions, and other levies for production and distribution activities (weighing bridge levies, interregional goods delivery levies, etc.).

Despite all of this, Law No. 28/2009 still shows some potential improvement. First of all, the possibility of negative discretion in determining taxes and the discretion in determining tax brackets, for example, can be an instrument for incentive policies so that regional governments can compete in attracting investors. Second, there is certainty about the levy forms, assured by the introduction of the closed-list system. Third, the concept of the benefit-tax link (including the earmarking system) increases the accountability of services and means tax collection practices are carried out with more care because the capacity of services has to be calculated first. Fourth, the central government's monitoring system is strengthened; where Law No. 34/2000 encouraged only repressive monitoring of regional government regulations on tax and retribusi, the new law includes a new monitoring

pajak/retribusi, UU yang baru menambah jenis pengawasan di tahap prapengesahan (Ranperda), yakni pengawasan preventif/korektif. ■

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step—preventive and corrective monitoring—which takes place before the regulation is ratified. ■

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Potensi dampak undang-undang baru bagi penciptaan iklim usaha masih serba belum pasti.
The potential impact of the new law on the provision of enabling business climate is still uncertain.



SMERU

BERJUANG DI ANTARA LINGKARAN KETIDAKBERDAYAAN: SEBUAH REFLEKSI PENDAMPINGAN PEREMPUAN USAHA KECIL (PUK) DI KOTA KUPANG

FIGHTING AGAINST POWERLESSNESS: A REFLECTION ON ASSISTANCE FOR WOMEN IN SMALL BUSINESSES (PUK) IN KOTA KUPANG

Vincent Bureni*



SMERU

Kelompok PUK dan Permasalahannya

Tidak dapat dipungkiri bahwa di Kota Kupang perempuanlah yang secara rutin menjalankan urusan ekonomi rumah tangga. Karena mereka yang mengalami langsung dampak permasalahan ekonomi, mereka juga kerap memikirkan upaya-upaya yang dapat dilakukan untuk keluar dari persoalan kemiskinan. Salah satu contoh dari upaya ini adalah usaha yang dikembangkan perempuan di bidang usaha kecil.

Secara umum, perempuan usaha kecil di Kota Kupang sering mengalami kegagalan usaha. Hal ini berdampak terhadap pemenuhan kebutuhan pokok dan hak-hak dasar dalam rumah tangga mereka (lihat Gambar 1). Bengkel APPEK mulai mendampingi kelompok perempuan usaha kecil (PUK) sejak 2005. Di bawah nama Jaringan Perempuan Usaha Kecil (Jarpuk)

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The Problems Faced by Women in Small Businesses (PUK)

There is no denying that women run the everyday household economic affairs in Kota Kupang. Since they are the ones who directly feel the impacts of the economic problems which hit their households, they often have to initiate various possible efforts to help their family escape poverty. One example is by running small-scale businesses.

In general, women in small businesses (PUK) in Kota Kupang frequently experience failures. This condition has impacted the fulfillment of their family's basic necessities and rights (see Figure 1). The Advocacy Center for Kampung Empowerment and Development (Bengkel APPEK) started working with PUK groups in 2005. To date, Bengkel APPEK has assisted 18 PUK groups with a total of 327

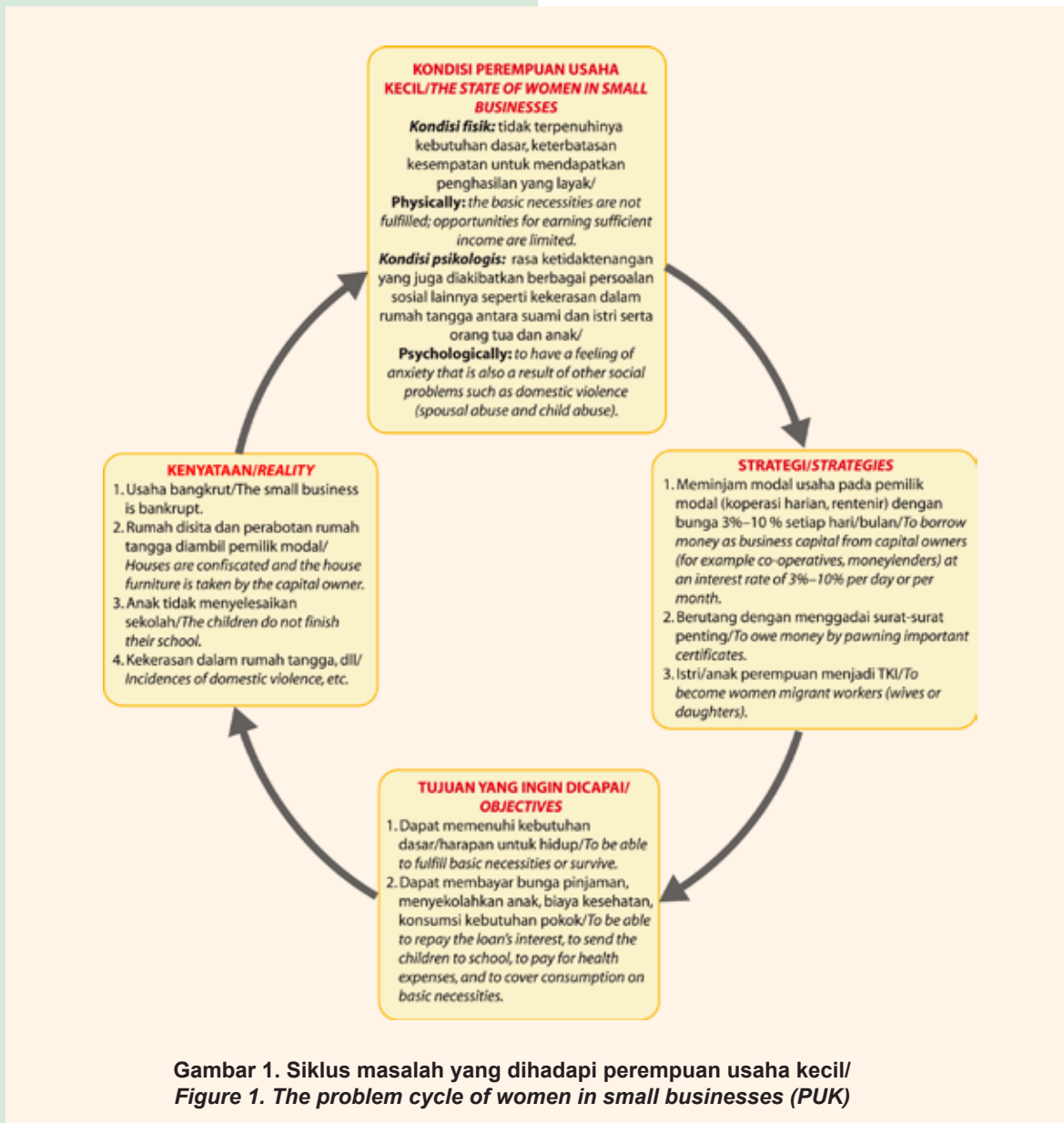
*Vincent Bureni is the General Coordinator of the Advocacy Center for Kampung Empowerment and Development (Bengkel APPEK) of East Nusa Tenggara Province.

Ina Fo'a Kota Kupang, kelompok yang didampingi saat ini sudah mencapai 18 kelompok dengan total jumlah anggota PUK sebanyak 327 orang (181 PUK yang bersuami dan 146 kepala keluarga perempuan). Jenis usaha yang umumnya digeluti anggota adalah usaha ternak kecil (ayam potong dan ternak babi); usaha kerajinan tangan (antara lain, tenun ikat, menjahit, *smok*/sulaman taplak meja, kursi, dan lain-lain); membuka kios kecil-kecilan; dan berjualan sayur atau jagung bakar di pasar, dan lain-lain. Kebanyakan anggota PUK melakukan usaha tenun dan *smok* dengan modal antara Rp250.000 dan Rp5.000.000.

Tulisan ini memberi gambaran analitis mengenai berbagai upaya yang dilakukan PUK untuk keluar dari lingkaran persoalan yang mereka hadapi.

members (181 married and 146 female household heads) who are part of the Women in Small Businesses Network (Jarpuk Ina Fo'a) of Kota Kupang. The businesses that PUK group members run are mostly small-scale livestock farming (broiler and swine), handicraft business (ikat weaving, tailoring, table and chair cloth smocking, and so forth), small kiosk, and vegetable or grilled corn stall at the market. Most PUK group members run weaving and smocking businesses with Rp250,000–Rp5,000,000 as their business capital.

This article provides an analytical description of PUK's various efforts to overcome the complexity of their problems.



Sumber: Hasil FGD Bengkel APPEK dengan perempuan usaha kecil, 2007./Source: An FGD held by Bengkel APPEK with women in small businesses, 2007.

Membangun Strategi Baru

Berangkat dari pengalaman kegagalan PUK, Bengkel APPEK menganalisis masalah yang dihadapi kelompok ini. Fakta di lapangan menunjukkan bahwa keberhasilan PUK tidak lepas dari empat faktor, yakni (i) rancangan program, baik pemerintah maupun organisasi nonpemerintah; (ii) jaringan pemasaran; (iii) budaya (adat-istiadat); dan (iv) kualitas sumber daya manusia (SDM). Berdasarkan temuan ini Bengkel APPEK menyusun program yang tepat bagi PUK

Rancangan Program

Dalam berbagai diskusi dengan Bengkel APPEK, anggota PUK sering mengungkapkan bahwa mereka memerlukan modal untuk usahanya. Sementara itu, mengacu pada pengalaman program yang pernah dilaksanakan Pemerintah Kota Kupang, misalnya, dana Pemberdayaan Ekonomi Masyarakat (PEM 2003–2005 dan 2008) ditemui bahwa hambatan program terletak pada proses pengembalian cicilan. Dengan memetik pelajaran dari program-program pemerintah, pada Juni 2009 Bengkel APPEK mengembangkan bantuan dana bergulir untuk PUK melalui Lembaga Keuangan Perempuan Ina Fo'a untuk dikelola secara mandiri. Bunga yang ditetapkan sebesar 6% dari total pinjaman yang dicicil setiap bulan dengan batas waktu sesuai kemampuan pemanfaat dan disepakati oleh pengurus Lembaga Keuangan Ina Fo'a. Ina Fo'a memiliki kepengurusan sendiri, rekening sendiri, dan sistem sendiri. Dana bergulir tersebut diperoleh atas kerja sama Bengkel APPEK NTT dengan Asosiasi Pendamping Perempuan Usaha Kecil (ASPPUK) nasional dan wilayah Nusa Tenggara.

Keunikan program dana bergulir untuk PUK ini adalah tujuannya tidak semata-mata menyediakan dana bagi anggota PUK, namun diintegrasikan dengan pendampingan melalui diskusi kritis, pelatihan untuk membangkitkan semangat usaha yang disertai pengetahuan tentang gender, manajemen usaha, hak-hak dasar, dan partisipasi perempuan dalam proses pengambilan

Designing a New Strategy

Bengkel APPEK analyzed PUK's problems based on the business failures that this group has experienced. The fact shows that there are four determining factors in PUK's success: (i) program design, both from the government and from nongovernmental organizations; (ii) marketing network; (iii) culture (customs); and (iv) human resources quality. Based on the findings, Bengkel APPEK developed a program which is appropriate for PUK groups.

Program Design

In a number of discussions with Bengkel APPEK, PUK group members often stated that they need capital to run their business. Reflecting on the Government of Kota Kupang's experience of running its community economic empowerment funding program (PEM 2003–2005 and PEM 2008), it was evident that loan installment was a hindrance to the program. Learning from government programs, in June 2009 Bengkel APPEK set up a rolling fund program (dana bergulir) for PUK group members. The fund is channeled through Lembaga Keuangan Perempuan (women's financial institution) Ina Fo'a that manages it independently. The interest rate set for borrowers is 6% of the total loan. The interest should be repaid in monthly installments over a certain term depending on the borrowers' financial capacity and with the approval of the board of Ina Fo'a. Ina Fo'a has its own management, bank account, and management system. This rolling fund program was established as a joint collaboration of Bengkel APPEK of East Nusa Tenggara and the national and Nusa Tenggara division of the Association of Women in Small Businesses Assistance (ASPPUK).

The uniqueness of this program is that it is not only aimed at providing capital for PUK group members, but it is also integrated with PUK assistance through critical awareness discussions, training for raising business spirit which are combined with knowledge of gender, business management, basic rights, and women's participation in decision-making

Kebanyakan anggota PUK melakukan usaha tenun dan smok.

Most PUK group members run weaving and smocking businesses.



SMERU

Bengkel APPeK mengadakan pelatihan bagi PUK untuk membangkitkan semangat usaha dan pengetahuan tentang manajemen usaha.

Bengkel APPeK conducts training for PUK members to raise their business spirit as well as their knowledge of business management.



Bengkel APPeK

keputusan. Baik pengurus jaringan maupun lembaga keuangan juga dibekali dengan pengetahuan tentang manajemen kelompok dan keuangan. Hingga saat ini sudah 52 anggota PUK yang memanfaatkan dana bergulir tersebut dan setiap bulan mereka belum pernah gagal mencicil.

Salah satu hasil pemberdayaan program ini adalah keterlibatan anggota PUK dan pengurus Jarpuk dalam proses pengambilan keputusan, baik di tingkat desa maupun kelurahan, melalui proses musyawarah perencanaan pembangunan (musrenbang) dan dengar pendapat yang diselenggarakan oleh pemerintah kota ataupun badan legislatif.

Jaringan Pemasaran

Salah satu kendala utama dalam mengembangkan usaha bagi kelompok PUK adalah soal jaringan pemasaran. Mayoritas usaha anggota PUK adalah membuat kerajinan tangan (tenun ikat). Pedagang masih mendominasi pemasaran hasil tenun yang diambil dari kelompok PUK dengan harga murah dan dipasarkan dengan harga mahal. Pada akhirnya, PUK terpaksa menjual murah karena tidak memiliki modal dan jaringan pemasaran yang luas.

Strategi jangka pendek yang diterapkan oleh Bengkel APPeK bersama PUK untuk mengatasi masalah jaringan pemasaran adalah dengan mencoba mengembangkan sebuah sistem jaringan sentral informasi pasar. Sistem ini dirancang untuk membangun jaringan dengan pihak lain, termasuk pemerintah, pengusaha kerajinan, dan masyarakat luas dengan mempromosikan produk-produk kelompok PUK. Sebagai wujud kemitraan pemerintah dengan PUK, Dewan Kerajinan Daerah Kota Kupang telah siap untuk menampung hasil kerajinan PUK.

Untuk jangka panjang Bengkel APPeK dan PUK akan membangun kerja sama dengan pihak-pihak yang peduli dengan perempuan pengusaha kecil untuk mencoba menyediakan lokasi

processes. In addition, the boards of the network and the financial institution are also equipped with knowledge of group management and finance. To date 52 PUK group members have used the rolling fund and as yet there have been no failing in repaying their monthly installments.

One of the program's impacts on the empowerment of PUK group members and Jarpuk board members can be seen in their current involvement in decision-making processes, at both village and kelurahan¹ levels, through the development planning meetings (musrenbang) and hearings held by either the city government or local house of representative.

Marketing Network

Developing a wide marketing network has been one of the main obstacles faced by PUK group members. The majority of PUK businesses are handicraft (woven ikat) production businesses. Traders are still dominating the marketing of woven ikats which are collected from PUK at a low price and then sold at a high price. PUK, in the end, has no choice but to sell their wovens at a low price since they have neither capital nor a wide marketing network.

The short-term strategy implemented by Bengkel APPeK and PUK to deal with the marketing network problem is developing a central network system of market information. This system is designed for building networks with other parties, including the government, handicraft entrepreneurs, and people in general by promoting the products of PUK groups. As a form of partnership between the government and PUK, the Handicraft Board of Kota Kupang is ready to promote PUK's crafts.

As their long-term strategy, Bengkel APPeK and PUK will collaborate with those who are concerned with the problems women in small businesses face, particularly on providing a specific location for

¹ A kelurahan is a village level administrative area located in an urban center.

khusus (pasar tradisional kerajinan perempuan). Diharapkan anggota PUK bersama jaringannya dapat memasarkan hasilnya secara mandiri, sekaligus berupaya untuk bersaing dengan pengusaha-pengusaha lain, baik dari segi kualitas maupun kuantitas.

Budaya

Budaya atau adat-istiadat cukup berperan dalam memengaruhi keberhasilan PUK. Hasil FGD Bengkel APPEK (2006) menunjukkan bahwa sebagian besar (20–60%) keuntungan usaha digunakan untuk pesta adat (perkawinan atau upacara kematian dalam keluarga besar). Di satu sisi, budaya ini dianggap sebagai aset sosial masyarakat NTT yang harus dipertahankan, namun di sisi lain kebiasaan ini merupakan budaya pemborosan yang berdampak terhadap keberdayaan PUK. Sebagai hasil pendampingan dan upaya membangun kesadaran kritis para anggota PUK, mulai muncul kesadaran anggota untuk menolak pemborosan ini. Misalnya, ada anggota PUK yang membuat kesepakatan dengan suaminya untuk tidak menggunakan uang usaha untuk urusan adat. Upaya penyadaran kritis ini tidak saja ditujukan kepada anggota PUK dan suaminya, tetapi juga kepada para tokoh adat, tokoh agama, dan aparat pemerintah.

Kualitas SDM

Dari pendampingan Bengkel APPEK ditemukan bahwa macetnya usaha disebabkan anggota PUK itu sendiri belum memiliki motivasi dan semangat dalam mengembangkan usahanya. Hasil pengamatan terhadap program-program lain juga menunjukkan bahwa kualitas SDM memainkan peran penting dalam keberhasilan usaha. Berdasarkan hal ini, Bengkel APPEK melakukan pendampingan untuk membangun motivasi usaha dan memantau perkembangan usaha, di samping diskusi penyadaran kritis dan pelatihan kewirausahaan. Semangat usaha anggota PUK kini mulai terbentuk, tercermin dari dana bergulir yang pengembalian cicilannya relatif tepat waktu.

PUK (a traditional market that sells handicrafts made by women). It is expected that PUK group members and the groups' network will be able to sell their products independently and ready to compete with other entrepreneurs, in terms of product quality and quantity.

Culture

The role of culture or customs in determining PUK's business success is quite significant. A focus group discussion (FGD) that Bengkel APPEK held in 2006 revealed that the biggest portion of PUK's business profit (20%–60%) is used for traditional ceremonies (weddings or mourning rituals within extended families). On the one hand, such culture is considered to be a social asset to the community of East Nusa Tenggara (NTT) that must be preserved. On the other hand, this is an extravagance that may affect PUK's capacity. As a result of Bengkel APPEK's assistance to and efforts to build the critical awareness of PUK group members, they have started to be aware of the situation and to refuse to squander their profit. For example, there are PUK group members who made an agreement with their husbands not to use business money for traditional ceremonies. This critical awareness raising is not only aimed at PUK group members and their husbands, but also at traditional leaders, religious leaders, and government officials.

The Quality of Human Resources

While assisting PUK, Bengkel APPEK has found that the business failures of their members were caused by a lack of business spirit and motivation in growing their businesses. Observations of other programs also show that the quality of human resources plays an important role in the success of a business. Based on that, in addition to holding critical awareness discussions and entrepreneurship training, Bengkel APPEK also assists PUK on building their business motivation and monitors the development of their businesses. As a result, the business spirit of PUK group members started to rise, as seen from the relatively timely installment repayments.

Selain pelatihan kewirausahaan, Bengkel APPEK juga melakukan diskusi penyadaran kritis tentang gender, hak-hak dasar, dan partisipasi perempuan dalam proses pengambilan keputusan untuk anggota PUK.

In addition to holding entrepreneurship training, Bengkel APPEK also holds critical awareness discussions on gender, basic rights, and women's participation in decision-making processes for PUK members.



Bengkel APPEK



Perempuan kepala rumah tangga berpartisipasi dalam musrenbang dan dengar pendapat yang diselenggarakan oleh pemerintah kota.

Women household heads participate in development planning meetings and hearings held by the city government.

Kesimpulan

Keberhasilan pemberdayaan PUK tidak ditentukan semata oleh tersedianya modal usaha. Sebaliknya, beragam faktor perlu dipertimbangkan, seperti faktor eksternal (perluasan jaringan pemasaran dan budaya setempat) dan faktor internal (kualitas SDM). Oleh karena itu, upaya mengatasi permasalahan PUK memerlukan pendekatan yang terintegrasi sebagaimana yang telah dijalankan Bengkel APPEK melalui intervensi terhadap empat faktor yang dijelaskan di atas. ■

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Conclusion

The success of empowering PUK members is not determined solely by the availability of business capital. Various factors should be taken into consideration, such as external factors (marketing network extension and local cultures) and internal factors (the quality of human resources). Therefore, it is essential to have an integrated approach in order to solve PUK's problems, as what has been used by Bengkel APPEK, through interventions on the four aforementioned factors. ■

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Pemerintah Kota Kupang (2007) 'Rencana Pembangunan Jangka Panjang (RPJP) Kota Kupang 2007–2026 [The 2007–2026 Long-Term Development Plan (RPJP) of Kota Kupang].'

Mengintip Kegiatan SMERU/What's up at SMERU?

11–15 Mei 2009. Pelatihan Internasional untuk Pelatih “Menjembatani Penelitian dan Kebijakan melalui Advokasi Kebijakan yang Berbasis Bukti.” Pelatihan ini diselenggarakan oleh Lembaga Penelitian SMERU dan ODI-RAPID di Sari Pan Pacific Hotel, Jakarta dan didukung oleh USAID-DRSP. Pelatihan ini bertujuan untuk meningkatkan kemampuan peserta dalam mengembangkan dan menggunakan data *baseline* untuk advokasi kebijakan serta memahami penelitian mengenai kebijakan dan pengelolaan pengetahuan. Selain itu, pelatihan ini juga hendak memperbaiki perumusan kebijakan mengenai tata kelola pemerintahan di tingkat nasional dan regional dengan menggunakan penelitian berbasis bukti dan meningkatkan pengetahuan mengenai kegiatan pemantauan dan evaluasi.



7 Mei 2009. Seminar Internal “Mengapa Anak-Anak Muslim Tertinggal? Bukti dari Indonesia.” Daniel Suryadarma (calon Ph.D) mempresentasikan penelitiannya yang melihat kualitas pendidikan anak berdasarkan agama mereka.

26 Mei 2009. Seminar Internal “Menyambung Kepingan-Kepingan Kaca: Pengalaman Perempuan Selama dan Setelah Konflik Ambon.” Stella Hutagalung (SMERU) mempresentasikan hasil penelitiannya untuk tesis S2 mengenai pengalaman perempuan di daerah konflik dengan Ambon sebagai studi kasus. Masalah-masalah yang dibahas mencakup penyebab konflik; upaya-upaya rekonsiliasi; inisiatif perempuan melalui LPPM, pengembalian dan perpindahan tempat tinggal; dan interpretasi perempuan atas konflik. Salah satu peserta tamu yang diundang adalah dari Ma'arif Foundation, LDF. Seminar ini berlangsung di kantor SMERU.

17 Juni 2009. Seminar Nasional “Pilot Studi Kualitatif: Pemantauan Krisis Ekonomi Global.” Pada seminar yang diselenggarakan di kantor SMERU ini, Bambang Sulaksono (SMERU) mempresentasikan temuan dari Pilot Studi Kualitatif mengenai Dampak dan Respons Krisis (SMERU bekerja sama dengan IDS). Widjajanti Istdijoso (SMERU) meminta masukan peserta untuk desain studi pemantauan krisis yang akan dilaksanakan SMERU. Isu-isu lain yang dibahas mencakup dampak krisis keuangan global pada dua komunitas yang menjadi sampel studi dan rencana memperluas kegiatan pemantauan ini.

8–13 Juni 2009. Pilot Pelatihan “Advokasi Kebijakan Berbasis Bukti: Menjembatani Penelitian dan Kebijakan.” Pelatihan ini membahas mengenai relevansi dan pentingnya data *baseline* dalam upaya untuk memengaruhi kebijakan. Pelatihan ini di diselenggarakan oleh SMERU di Grand Aquila Hotel, Bandung. Sebanyak 21 peserta yang berasal dari jejaring FPPM, terutama ornop, dari berbagai daerah menghadiri pelatihan ini.

23–24 Juni 2009. Lokakarya “Pemantauan Dampak Sosial-Ekonomi Krisis Keuangan Global 2008/09.” Lokakarya ini bertujuan untuk membangun pemahaman yang sama antara peneliti SMERU dan peneliti daerah (yang akan terlibat dalam studi dampak krisis SMERU) mengenai metode yang akan digunakan untuk pemantauan dampak krisis keuangan global. Lokakarya ini membahas dampak potensial krisis keuangan global, metode pemantauan krisis, pengaturan administratif, dan berbagai perbaikan teknis bagi kegiatan pemantauan. Acara yang dilaksanakan di Hotel Ibis, Tamarin, Jakarta ini dihadiri oleh 12 peserta dari SMERU dan 8 peneliti lokal dari Medan, Palembang, Banjarmasin, Bogor, Yogyakarta, Malang, Makassar, dan Mataram. Perwakilan dari Bappenas dan AusAID turut hadir.

29 Juni–4 Juli 2009. Pilot Pelatihan Kedua mengenai “Advokasi Kebijakan Berbasis Bukti: Menjembatani Penelitian dan Kebijakan.” Pelatihan ini diselenggarakan SMERU di Yogyakarta. Seperti pelatihan di Bandung, peserta belajar mengenai relevansi dan pentingnya data *baseline* dalam upaya memengaruhi kebijakan. Pelatihan ini diikuti oleh peneliti, staf pemerintah daerah, dan dosen.

11–15 May 2009. International Training of Trainers Event on “Bridging Research and Policy through Evidence-based Policy Advocacy”. The training was organized by The SMERU Research Institute and ODI-RAPID and held at Sari Pan Pacific Hotel, Jakarta and was funded by USAID-DRSP. It aimed to improve participants' skills in developing and using baseline data for policy advocacy and understanding research on policy and knowledge management. It also aimed to improve development policy on governance issues at the national and regional levels by using research-based evidence and to increase knowledge on monitoring and evaluating advocacy activities

7 May 2009. Internal Seminar on “Why Are Muslim Children Left Behind? Evidence from Indonesia”. Daniel Suryadarma (Ph. D candidate) presented his research which sought to examine children's educational quality based on their religion.

26 May 2009. Internal Seminar on “Mending the Shards: Women's Experiences During and After the Ambon Conflict.” Stella Hutagalung (SMERU) presented the findings of her master's thesis for the University of on women's experiences in conflict areas using Ambon as a case study. Issues discussed were: the three aspects of conflict; the cause of conflict; initiative toward reconciliation; women's initiatives through LPPM, facilitation of repatriation and resettlement; and women's interpretations of conflict. The seminar included guests from Ma'arif Foundation, LDF and was held at the SMERU office.

17 June 2009. National Seminar on “Qualitative Pilot Study: Monitoring the Global Economic Crisis 2008–2009.” In the seminar which was held at the SMERU office, Bambang Sulaksono (SMERU) presented findings from the Qualitative Pilot Study on Crisis Impact and Responses (a collaboration between SMERU and IDS). Widjajanti Istdijoso (SMERU) sought input for the design of the crisis monitoring study to be conducted by SMERU. Other issues discussed included the impact of the global financial crisis in the two communities studied and the plan for the broader crisis monitoring activity.

8–13 June 2009. “Pilot Training on Evidence-based Policy Advocacy: Bridging Research and Policy.” The training discussed about the relevance and importance of baseline data in policy influencing works. The training was organized by SMERU and held at Grand Aquila Hotel, Bandung. Twenty-one members of the FPPM network, mostly NGOs, from different regions participated in the training.

23–24 June 2009. Workshop on “Monitoring the Socioeconomic Impact of the 2008/09 Global Financial Crisis.” The workshop aimed to develop a common understanding of the methods to be used in monitoring the impact of the global financial crisis between SMERU researchers and regional researchers (that are involved in SMERU's crisis impact study). It discussed the potential impacts of the global financial crisis, crisis monitoring methods, administrative arrangements, and various technical improvements for the monitoring activities. Held at Hotel Ibis, Tamarin, Jakarta, the seminar participants included 12 SMERU staff and 8 local researchers from Medan, Palembang, Banjarmasin, Bogor, Yogyakarta, Malang, Makassar, and Mataram. There were also representatives from Bappenas and AusAID.

29 June–4 July 2009. Second Pilot Training Session on “Evidence-based Policy Advocacy: Bridging Research and Policy.” This training was organized by SMERU in Yogyakarta. Similar to the first training in Bandung, participants in this training learned about the relevance and importance of baseline data in policy influencing works. Researchers, regional government officers, and lecturers participated in this training.

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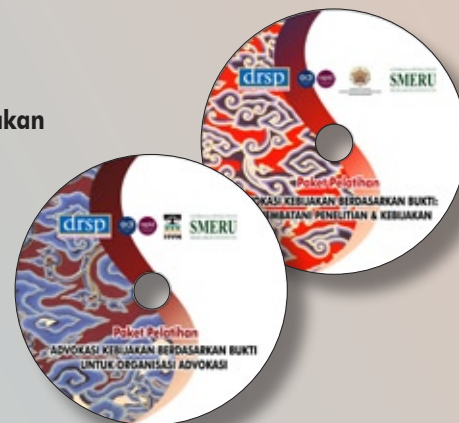


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