

## Analysis of the Implementation of Regional Regulation Number 6 of 2017 Concerning Regional Retribution in Gorontalo Regency

Srihandayani Suprpto<sup>1</sup>, Dian Fitriani Karim<sup>1</sup>, Zulkifli U. Nahe<sup>1</sup>, Maharani Ayuba<sup>1</sup>

<sup>1</sup>Public Administration, Muhammadiyah University of Gorontalo

Email: [srhandayani@gmail.com](mailto:srhandayani@gmail.com)

### Abstract

This study aims to determine the extent to which the successful implementation of Regional Regulation Number 6 of 2017 concerning Regional Retribution in increasing retribution revenue in Gorontalo Regency. This research uses a descriptive method with a qualitative approach. The results show that several factors cause the regional regulation to not run optimally, including the lack of understanding and awareness of the community about the obligation to pay retribution, human resources in the market coordinator team that are still lacking both in quantity and quality and the application of sanctions that have not been maximized against people who do not pay retribution. As a result, the target of retribution revenue in the trade sector is only achieved for some years, which causes the realization of the local regulation ineffective.

**Keywords:** Implementation, Local Regulation, Local Retribution

Received: October 8, 2024

Revised: November 17, 2024

Accepted: December 27, 2024

---

### Introduction

Indonesia, as a unitary state, adheres to the principle of decentralization in its governance by providing opportunities and flexibility to regions to implement regional autonomy (Sung & Hakim, 2019; Simon, 2019). In line with this, as an archipelagic country divided into several provinces, in the implementation of its government, Indonesia is divided into regions and each region has its own government, rights, and obligations, as explained in Law Number 23 of 2014 concerning Regional Government. Law Number 33 of 2004, which was later replaced by Law Number 23 of 2014, became the basis for the implementation of regional autonomy.

In essence, this law provides greater opportunities for regions to regulate and manage their own territories. According to Masdar et al. (2021), the objectives of implementing regional autonomy include increasing regional independence, improving transparency and public accountability in regional financial management, increasing government responsiveness to public needs, increasing public participation in regional development, increasing the efficiency and effectiveness of financial management and public services, and encouraging democratization in the regions.

Implementation is the act of putting a theory, method, or other thing into practice to achieve a specific goal and for the benefit of a group or class that has been planned and arranged beforehand. According to the Big Indonesian Dictionary (KBBI), the definition of implementation is the act of implementing. According to Putra et al. (2024), implementation is the result of activities, actions, or the existence of a system mechanism. Implementation is not just an activity, but a planned activity and to achieve the activity's goal.

According to Irwansyah (2021), implementation is an expansion of activities that mutually adjust the interaction process between goals and actions to achieve them and requires an

implementing network, an effective bureaucracy. The top-down perspective policy implementation model developed by George C. Edward III. Edward III named his public policy implementation model the Direct and Indirect Impact on Implementation. In this theoretical approach, there are four variables that influence the success of a policy implementation, namely:

### **Communication**

Communication (or the transmission of information) is necessary for decision-makers and implementers to be more consistent in implementing each policy to be implemented in society. There are three indicators that can be used to measure the success of communication variables, namely: (1) Transmission, good communication distribution will result in good implementation; (2) Clarity, communication received by policy implementers (street-level and bureaucrats) must be clear and unambiguous. Unclear policy messages do not always hinder implementation; at a certain level, implementers require flexibility in implementing policies; (3) Consistency, instructions given in implementing a communication must be consistent and clear for implementation or execution.

### **Resources**

Resources are another important factor in policy implementation. According to George C. Edward III (in Agustino), resource indicators consist of several elements, namely: (1) Staff, the primary resource in policy implementation is staff. Frequent failures in policy implementation are caused by insufficient, inadequate, or incompetent staff; (2) Information, in policy implementation, information comes in two forms: first, information related to how to implement the policy. Second, information regarding the implementers' compliance with established government rules and regulations; (3) Authority, generally, authority must be formal so that orders can be carried out. Authority represents the authority or legitimacy for implementers to carry out politically determined policies. When authority is absent, the implementers' power is not legitimate in the eyes of the public, thus thwarting the policy implementation process; (4) Facilities, physical facilities are also an important factor in policy implementation. The implementer may have sufficient staff, understand what needs to be done and have the authority to carry out his duties, but without supporting facilities (facilities and infrastructure) the implementation of the policy will not be successful.

### **Disposition**

According to George C. Edward III (in Agustino), important factors to consider regarding the disposition variable are: (1) Appointment of bureaucrats, the disposition or attitude of implementers will create significant obstacles to policy implementation if existing personnel do not implement the policies desired by high-ranking officials; (2) Incentives, Edward stated that one suggested technique for overcoming the problem of implementer tendencies is to manipulate incentives. Therefore, since people generally act according to their own self-interest, manipulating incentives by policymakers influences the actions of policy implementers.

### **Bureaucratic Structure**

The bureaucracy, as the implementer of a policy, must be able to support the politically determined policy through effective coordination. According to Edward III, two characteristics can improve the performance of a bureaucratic/organizational structure: (1) Standard Operating Procedures (SOPs); these are routine activities that enable employees (or policy

implementers/administrators/bureaucrats) to carry out their daily activities in accordance with established standards or minimum requirements; and (2) Fragmentation; this is an effort to distribute responsibility for employee activities among several work units.

Regional autonomy in Indonesia prioritizes the authority of districts and cities. This authority encompasses the financing or revenue received by districts and cities. The success of regions in utilizing funding provided by the central government is an indicator of each region's success. This financing is obtained by regional governments in the form of the Regional Revenue and Expenditure Budget (APBD). Regional original revenue is a crucial element for government institutions in implementing and meeting regional development needs aimed at public welfare.

According to Article 1 of Law Number 33 of 2004 concerning the Financial Balance between the Central Government and Regional Governments, regional original revenue is defined as revenue earned by a region and collected based on regional regulations in accordance with statutory regulations. Related to this authority, regional governments are required to develop, optimize, and explore financial revenue sources to meet government financing needs and regional development (Teremetskyi et al., 2021). One of Indonesia's ongoing development efforts is the implementation of regional autonomy, a transition process from a decentralization system to a decentralized system, known as regional autonomy.

Autonomy is the transfer of government affairs to regional governments, primarily operational, within the framework of a government bureaucratic system. Regional autonomy has development goals that encompass not only effectiveness and efficiency in public services but also accelerate economic growth and regional development, reduce disparities between regions, and improve the quality of public services so that equitable development outcomes can be felt by the community. This can be achieved by considering the potential and characteristics of each region.

Gorontalo Regency is one of the regions authorized by the central government to implement regional autonomy (Gobel & Muhtar, 2022). As such, the Gorontalo Regency government is granted rights and obligations to manage its region. In carrying out the tasks delegated by the central government, Gorontalo Regency is expected to explore its regional potential and thereby reduce fiscal dependence and subsidies from the central government. Locally generated revenue (PAD) is one of the revenues Gorontalo Regency receives from regional revenue sources, including regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate sources of local revenue.

Policies regarding PAD are regulated by law, requiring the Gorontalo Regency government to generate revenue to achieve PAD targets and meet the needs of all sectors in the region. The enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies grants regions significant authority to increase PAD revenue, which aims to improve regional accountability in service provision. With the increase in PAD sourced from regional retribution revenue, it is expected that the quality of public services can be improved, because regional retribution contributes directly to the provision of public services by the regional government.

Regional retribution as one of the sources of financing for the region is a form of levy imposed by the Gorontalo Regency government on the public who utilize various services provided. This levy collection is related to the public who use public services. Rochmansjah (2019) said that, the increase in retribution will automatically encourage an increase in the quality of public services, so that the regional government is challenged to improve its performance in providing services to the public.

The collection of regional retribution in Gorontalo Regency is carried out based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, as well as several regional regulations, namely Regional Regulation Number 16 of 2017 concerning General Service Retribution, Regional Regulation Number 2 of 2012 concerning Business Service Retribution, and Regional Regulation Number 3 of 2012 concerning Certain Licensing Retribution. The percentage of realized revenue from these three types of levies fluctuates annually, indicating that the levy revenue targets in Gorontalo Regency have not been implemented in accordance with the assessment of their actual potential.

As an implementation of Law Number 28 of 2009, the Gorontalo Regency Government issued Regional Regulations (Perda) on regional levies: Perda Number 16 of 2017 concerning Public Service Levies, Perda Number 2 of 2012 concerning Business Service Levies, and Perda Number 3 of 2012 concerning Certain Licensing Levies. Regional levy collection in Gorontalo Regency has been carried out in accordance with applicable regulations, but its realization has not been optimal. This is evident from the Gorontalo Regency government's evaluation of regional tax and levy revenue in 2022, which indicates that Regional Original Revenue (PAD) is one of the supporting components of the Regional Budget (APBD) program.

However, as of mid-June, total regional revenue had only reached 30%, while it should have reached 50% of the target. The results of an evaluation meeting held by the Gorontalo Regency government on April 10, 2023, regarding the optimization of local revenue (PAD) from regional tax and regional levy revenues for the 2023 fiscal year stated that the PAD target had only reached 15%, and several levy objects were still below target. This demonstrates the need for effective collaboration to increase local revenue through regional levies.

The determination of the target for regional levy revenue in Gorontalo Regency has not been based on an assessment of its actual potential (Thalib et al., 2024). Therefore, the Gorontalo Regency Government should conduct a potential analysis to measure the revenue potential of each type of levy. As stated by Suprayitno (2019), one effort that can be made to increase Regional Original Revenue (PAD) is to set PAD targets rationally. The obstacle to increasing regional levy revenue as a supporting component of Regional Original Revenue in Gorontalo Regency is the lack of human resources (HR) both in quantity and quality.

HR plays a crucial role in the success of an organization or company. If HR in a company possesses good morals, is disciplined, loyal, and productive, the organization or company can develop well. In Gorontalo Regency, there is still a need to increase the number of HR managing regional levies and improve the quality of existing HR. Furthermore, supervision of the implementation of levy collection in Gorontalo Regency is not yet effective. This results in potential lost revenue.

This oversight should be carried out by the Regional Work Units (SKPD) that manage the regional levies themselves and the Finance Agency as the coordinator of regional revenue management. Furthermore, oversight by the Inspectorate is also crucial. Comprehensive oversight, from the collection process to reporting, must be supported by valid transaction evidence to ensure proper accountability. Another obstacle to increasing regional levy revenue in Gorontalo Regency is the lack of comprehensive sanctions for late payment, in accordance with applicable regulations, particularly for market levies.

This results in levy payers who have received or utilized services provided by the local government being unaware of their levy obligations, or in other words, there is no deterrent effect. This is inconsistent with Law Number 28 of 2009, which stipulates that administrative

sanctions are regulated through regional head regulations. Based on the Regional Regulation of Gorontalo Regency, if certain levy payers do not pay on time or pay less than they should, they will be subject to administrative sanctions in the form of interest of 2% per month on the unpaid or underpaid levy, and will be collected using a regional levy bill (STRD) which begins with the issuance of a warning letter.

Therefore, in an effort to increase regional levy revenue in Gorontalo Regency, more intensive outreach to the community is needed. This outreach is important to increase public understanding of their obligations in paying levies and the consequences of late payment. Thus, it is hoped that the community will be more aware of the importance of paying levies on time, thereby increasing overall regional levy revenue. Regarding the implementation of regional regulations on regional levies, there has been previous research that serves as a reference in relevant research studies.

The research was conducted by Liputo, Jullie J. Sondakh, Jessy D. L Warongan in 2017 with the research title Analysis of Regional Retribution Revenue Potential in the Gorontalo Regency Government. This research used qualitative descriptive research. From the results of the study, it was concluded that the system mechanism and procedures for receiving regional levies in Gorontalo Regency have not fully met the requirements as stated in Article 184 of the Minister of Home Affairs Regulation Number 13 of 2006 which was last amended by Minister of Home Affairs Regulation Number 21 of 2011, the Regional Work Units (SKPD) managing regional levies have not yet created standard operating procedures (SOPs) for the implementation of regional retribution collection activities under their management.

Further research was conducted by Muhammad Zul Fadhiyatma in 2022, with the research title Analysis of the Effectiveness and Contribution of Regional Taxes and Levies in Makassar City. The results obtained indicate that the effectiveness of regional taxes was quite good until 2019, although it decreased in 2020, while the effectiveness of levies tended to be less good. While the level of contribution of regional taxes to the original regional income of Makassar City was very good, although it fluctuated, the level of contribution of Makassar City levies tended to be less good. Then, research conducted by Siti Mardiani in 2022, with the research title The Effect of Regional Taxes and Regional Levies on the Original Regional Income of Bogor Regency for the 2016-2020 Period.

The results showed that partially Regional Taxes had a significant effect on Original Regional Income and Regional Levies did not have a significant effect on Original Regional Income. While simultaneously, Regional Taxes and Regional Levies had an effect on Original Regional Income. This study emphasizes how the analysis process of the implementation of Regional Regulation No. 6 of 2017 concerning Regional Levies in Gorontalo Regency. Regional Levies are one of the components that can increase Original Regional Income as a support for the Regional Budget in Gorontalo Regency. Thus, through this Regional Regulation, regional levies are expected to become a source of PAD in Gorontalo Regency.

Therefore, to assess the extent to which the analysis of the implementation of Regional Regulation No. 6 of 2017 concerning Regional Retributions in Gorontalo Regency has been successful, this study uses the theory of George C. Edwards III (1980) in his book, "Ag. Subarnoso's Public Policy Analysis." He explains that policy implementation is influenced by four interrelated variables: (1) Communication; (2) Resources; (3) Disposition; and (4) Bureaucratic Structure. Referring to the background outlined above, the study is entitled "Analysis of the Implementation of Regional Regulation No. 6 of 2017 concerning Regional Retributions in Gorontalo Regency."

## Methods

Based on the research problem as stated previously, this study uses a qualitative approach and is descriptive in nature. Descriptive research is a method that aims to understand the nature and deeper relationships between two variables by observing specific aspects to obtain data relevant to the problem and research objectives. This data is then processed, analyzed, and further processed based on previously studied theories, allowing conclusions to be drawn (Sugiyono, 2013). The rationale for using a qualitative approach is that it facilitates adaptation to multidimensional realities, facilitates direct presentation of the relationship between the researcher and the research subjects, and provides sensitivity and adaptability to the many influences arising from the value patterns encountered. The data sources for this study were obtained by seeking informants from individuals and documents within the research context. In this study, the researcher used several research instruments and data collection methods, including:

### Primary Data

Primary data sources in this study were obtained through observation, interviews with informants, and documentation of the research subjects. The following informants were selected for this study: (1) Head of Trade: 1 Person; (2) Traders: 9 People

### Secondary Data

Secondary data sources were obtained by collecting documents or information relevant to the research. The data collection procedure in this study involved three processes: (1) Observation, Direct review of the objects and subjects being studied. The researcher conducted direct observations by systematically taking notes related to the research object. According to Arikunto (2010), observation is conducted by searching for data related to the research problem in the form of official records; (2) Interviews, Data collection activities through direct interaction with informants and related parties to obtain information regarding the research problem. According to Solarino & Aguinis (2021), interviews are conducted by clearly and honestly gathering as much information as possible from informants so that the research truly addresses the problems faced by the research object. The interview technique used in this study was a structured interview, which involved asking verbal questions to informants in Gorontalo Regency who would serve as sources for this study; (3) Documentation: is a data collection technique related to the method of reviewing manuscripts and literature related to research problems.

## Result and Discussion

The Department of Industry and Trade is an implementing element of Regional Government Affairs under the authority of the Region, positioned under and responsible to the Regent through the Regional Secretary. The Department of Industry and Trade has the primary duty and function of assisting the Regent in implementing Government Affairs in the Industrial and Trade Sector. The duties, functions, and organizational structure of the regional apparatus are regulated in Regional Regulation Number 9 of 2016 concerning the Formation and Composition of Regional Apparatus of Gorontalo Regency (Gorontalo Regency Regional Gazette of 2016 Number 9). The Department of Industry and Trade is tasked with administering government affairs in the industrial and trade sectors. This Regional Regulation was followed up by Gorontalo Regent Regulation Number 8 of 2018 concerning amendments to Gorontalo Regent Regulation Number 40 of 2016 concerning the Position, Organizational Structure,

Duties and Functions, and Work Procedures of the Department of Industry and Trade of Gorontalo Regency.

In this study, the main problem that was obtained through the results of the initial observation, the research is included in the problem identification subsection, namely (1) Lack of public awareness, especially traders, regarding the socialization of Regional Regulation Number 6 of 2017 concerning levies (2) Limited resources that act as market coordinators in the Gorontalo Regency area and (3) The collection of the number of traders in each market is quite large so that this hampers the process of collecting levies. The problems found by the researcher during the initial observation and are outlined in the researcher's study by connecting the theory of the top-down perspective policy implementation model developed by George C. Edward III. Edward III named his public policy implementation model Direct and Indirect Impact on Implementation. In this theoretical approach, there are four variables that influence the success of a policy implementation, namely Communication, Resources, Disposition and Bureaucratic Structure.

### **Communication**

The success of policy implementation depends heavily on the implementer's understanding of what needs to be done. Policy goals and objectives must be clearly communicated to the target group to minimize implementation distortions (Howlett, 2018). If policy goals and objectives are unclear or unknown to the target group, they are likely to experience resistance. With the implementation of regional autonomy, the authority for government affairs, previously held by the Central Government, is now delegated to Regional Governments. This is regulated in Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Fiscal Balance between the Central Government and Regional Governments. Regional governments are now required to manage their own finances and seek funding sources to maintain government operations. Funding sources that can be accepted and managed by Regional Governments include regional taxes and regional levies. The ability of regional governments to absorb regional levies is a crucial factor in the implementation of regional autonomy (Asih, 2019; Kii & Sumtaky, 2022).

In accordance with Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, sources of regional revenue consist of revenue sharing funds with the Central Government and Regional Original Income (PAD) generated by the regional government itself. PAD includes Regional Taxes and Regional Levies. According to the law, Regional Taxes are mandatory contributions to the region owed by individuals or bodies, are mandatory based on the Law, without direct compensation, and are used for regional needs for the greatest prosperity of the people. Meanwhile, Regional Levies are regional levies as payment for services or granting certain permits specifically provided and/or granted by the regional government for the benefit of individuals or bodies. In an effort to increase local revenue through market levies, Gorontalo Regency has enacted Regional Regulation No. 6 of 2017. This regulation has been disseminated to the general public, particularly market vendors throughout Gorontalo Regency.

Research findings indicate that the communication process established by the Regional Government, particularly the Gorontalo Regency Industry and Trade Office, to increase local revenue through market levies has not yet achieved the expected target, following an evaluation. Therefore, the Regional Government is intensively disseminating information about the regulation, namely Regional Regulation No. 6 of 2017 concerning Levies. This regulation specifically addresses provisions related to market levies. Through the Industry and Trade Office, the Regional Government is disseminating information to the public, particularly

vendors, regarding the obligation to pay levies and other provisions related to the technical aspects of collection and tariffs. However, this dissemination process has not been optimal due to a lack of public understanding of the regulatory language conveyed by the relevant agencies. This is one of the obstacles to increasing levies. Therefore, the Gorontalo Regency Industry and Trade Office needs to make a breakthrough in providing information about Regional Regulations regarding market levies in a way that is easy for the public to understand. Furthermore, researchers found that some residents, particularly traders, understand their obligation to pay market levies, but they need clarity regarding the role of market area coordinators in determining the levy rates, the officers authorized to collect levies, and the complaint procedure for market facilities that need repair.

### **Resources**

The successful implementation of a policy is inseparable from the availability of adequate resources. Even if the policy's content has been clearly and consistently communicated, if the implementer lacks the resources to implement it, implementation will not be effective. One crucial resource is human resources (HR), because without adequate human resources, a policy will remain merely a paper document. The increase in market levies in Gorontalo Regency must be supported by the availability of adequate resources to manage these levies. This includes improving the quality of human resources involved in managing regional levies.

Improving the quality of human resources managing regional levies aims to ensure that employees possess the appropriate competencies for their duties. According to Anggraini et al. (2024), human resource management is the process of managing, motivating, and developing human resources to support organizational activities effectively and efficiently in accordance with the organization's strategic objectives. Furthermore, improving the quality of public services is also crucial, including upgrading the facilities and infrastructure that support the implementation of public services involving levy collection. Based on the research findings, the availability of resources to support the increase in regional levies, particularly in markets in Gorontalo Regency, indicates the need for additional resources in market levy management.

This is evident in the limited number of human resources within the Gorontalo Regency Industry and Trade Office, particularly the limited number of market levy collection coordinators, which are divided across market areas in Gorontalo Regency. This number is insufficient to manage all markets in Gorontalo Regency, thus constituting a barrier to achieving the levy target in the region. Furthermore, at the research site, traders also found that they desired clarity regarding the market coordination team that would conduct reviews and levy collection processes. This indicates that traders highly desire clear coordination and oversight in levy collection to ensure fairness and transparency in the process. Therefore, increasing human resources and improving clarity in market coordination could be crucial steps in improving the effectiveness of market levy management in Gorontalo Regency.

### **Disposition**

Disposition is a characteristic possessed by policy implementers, such as commitment, honesty, and democratic character. When implementers have a positive disposition, they can implement policies according to the policymaker's intentions. However, if implementers have attitudes or views that differ from those of policymakers, the policy implementation process becomes ineffective. Evidence from the research locations indicates that the authority disposition process is not yet fully optimized. This is evident in the formation of a coordination team that

does not align with the number of markets spread across Gorontalo Regency, which is a factor hindering the delay in market levy collection.

The oversight function of relevant agencies is a crucial concern to address this issue. The disposition process, which should improve market levy collection, has instead resulted in inadequate levy collection. Several field observations indicate that the team delegated by the agency as market coordinator is overwhelmed in handling levy matters due to a lack of personnel, given that almost all areas in Gorontalo Regency have markets. Furthermore, the public, particularly vendors, feel there is no clarity from the agency regarding the officers collecting the levies, and they are even unable to produce assignment letters from the relevant agencies. One example found at Pulubala Market is that officers who collect fees are inconsistent, so that the public feels that the officers are not official coordinators, which ultimately leads to the inability of the public, especially traders, to pay the fees.

### **Bureaucratic Structure**

The organizational structure tasked with implementing policies plays a crucial role in the implementation process. One crucial aspect of this organizational structure is the existence of Standard Operating Procedures (SOPs) that serve as guidelines for each implementer. However, an overly complex organizational structure can result in red tape, which is complicated and complex bureaucratic procedures, which ultimately reduces organizational flexibility. The study results indicate that the implementation of Regional Regulation Number 6 of 2017 concerning levies has been carried out in accordance with the established SOPs. The Regional Regulation aims to increase the number of levies collected in Gorontalo Regency, although its implementation still faces several obstacles. Through these regulations, the socialization and implementation processes are well-organized. The Department of Industry and Trade carries out its duties based on the tasks and functions stipulated in the SOP. From the socialization stage to the collection and management of levies in markets, all steps are carried out in accordance with the SOP. However, one current obstacle is the stagnant backlog of merchant deposits, which hinders the reporting of levies. This indicates that although the implementation process follows the SOP, there are still challenges in its implementation that need to be addressed to improve the effectiveness of policy implementation.

### **Conclusion**

Based on the research results, it can be concluded that the purpose of implementing Regional Regulation Number 6 of 2017 is to regulate the adjustment of maximum rates for several types of regional taxes, including market levies, in order to provide greater flexibility for the Gorontalo Regency Government in collecting regional taxes in accordance with regional policies and conditions. However, the expected increase in the amount of levies has not been optimal. Several factors contribute to this, including a lack of public understanding and awareness of the obligation to pay levies, limited human resources, specifically the market coordination team, both in terms of quantity and quality, and the suboptimal implementation of sanctions against those who fail to comply with the obligation to pay levies. As a result, the achievement of levy targets in the trade sector falls short of the established targets each year. This has resulted in the ineffective implementation of the Regional Regulation, in line with the policy implementation theory developed by George C. Edward III, who proposed a public policy implementation model based on the concept of direct and indirect impacts of the policy implementation process. This demonstrates that a policy cannot be considered successful if it does not meet the four indicators of successful policy implementation.

## Suggestions

Collecting data on potential levies serves as a basis for setting revenue targets. This data collection can be conducted in accordance with the comprehensive rational theory, which considers various factors influencing potential levies and compares them with previous years' realizations based on incremental theory. With this approach, the government can set more realistic and measurable targets. Allocate a budget for the maintenance and renovation of market facilities to improve the quality of services to the public. Maintenance and renovation of market facilities are crucial for increasing market attractiveness and comfort for vendors and visitors. This will positively impact the increase in market levies. Conduct intensive public outreach on levies regulations. Intensive outreach will help increase public understanding and awareness regarding the obligation to pay levies and the importance of levies in market development and management. Provide training to levies administrators to improve human resource quality. This training is essential to ensure that levies administrators have the adequate skills and knowledge to carry out their duties effectively and efficiently.

## References

- Anggraini, E., Alqoisya, N., Nuraeny, I., Fauziah, L. F., Huda, M., & Hadiati, E. (2024, December). Human Resource Management Concept. In *Proceeding Of International Conference On Education, Society And Humanity* (Vol. 2, No. 2, pp. 1456-1465). <https://doi.org/10.55299/ijec.v3i2.1097>
- Arikunto, S. (2010). *Prosedur Penelitian Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta.
- Asih, S. (2019). The effect of the contribution of local taxes, local original income, regional levies and tax revenue sharing on regional spending with economic growth as a moderating variable government and district government. *Accounting and Business Journal*, 1(2), 36-50. <https://doi.org/10.54248/abj.v1i2.972>
- Gobel, R. T. S., & Muhtar, M. H. (2022). Efficiency of regional development (Study for establishing regional regulations in South Bolaang Mongondow Regency on cooperation between local governments). *Protection: Journal Of Land And Environmental Law*, 1(1), 17-25. <https://doi.org/10.38142/pjlel.v1i1.311>
- Howlett, M. (2018). Matching policy tools and their targets: Beyond nudges and utility maximisation in policy design. *Policy & politics*, 46(1), 101-124. <https://doi.org/10.1332/030557317X15053060139376>
- Irwansyah, I. (2021). Adhocracy as a model for organizing government institution in simplifying Indonesian bureaucracy. *Jurnal Borneo Administrator*, 17(2), 241-258. <https://doi.org/10.24258/jba.v17i2.832>
- Kii, H. E., & Sumtaky, M. (2022). The Effect of Regional Taxes, Regional Levies, Balancing Funds, and other Legitimate Regional Revenues on Regional Independence Through Direct Expenditure (Empire Study: District/City Governments in East Nusa Tenggara Province). *European Journal of Business and Management Research*, 7(6), 204-213. <https://doi.org/10.24018/ejbmr.2022.7.6.1719>
- Masdar, R., Furqan, A. C., Masruddin, M., & Meldawaty, L. (2021). The role of transparency and professional assistance in regional financial management in the Indonesian regional governments. *Journal of Public Affairs*, 21(3), e2666. <https://doi.org/10.1002/pa.2666>

- Putra, I. P. A., Wirata, I. G., & Junaedy, I. K. D. (2024). Application of Communication in the General Field to Improve the Clean River Program Service in the Public Works and Housing Agency of Denpasar City. *Jurnal DIALEKTIKA: Jurnal Ilmu Sosial*, 22(3), 78-89. <https://doi.org/10.63309/dialektika.v22i3.319>
- Rochmansjah, H. (2019). Impact regional autonomy in improving public services quality. *International Journal of Science and Society*, 1(2), 173-180.
- Simon, B. U. T. T. (2019). The Indonesian Constitutional Court: Reconfiguring Decentralization for Better or Worse?. *Asian Journal of Comparative Law*, 14(1), 147-174. <https://doi.org/10.1017/asjcl.2018.19>
- Solarino, A. M., & Aguinis, H. (2021). Challenges and best-practice recommendations for designing and conducting interviews with elite informants. *Journal of Management Studies*, 58(3), 649-672. <https://doi.org/10.1111/joms.12620>
- Sugiyono. (2013). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, dan R&D*. Bandung: Alfabeta.
- Sung, M. H., & Hakim, H. A. (2019). Unitary, Federalized, or Decentralized?: The Case Study of Daerah Istimewa Yogyakarta as the Special Autonomous Regions in Indonesia. *Indonesian Comparative Law Review*, 1(2), 103-121. <https://doi.org/10.18196/iclr.1210>
- Suprayitno, S., Tulis, R. S., & Zuraida, I. (2019). The Strategy to Increase the Regional Revenue (PAD) of the Government of Central Kalimantan through the Governor Regulation No. 16/2018. *Policy & Governance Review*, 2(3), 245-260. <https://doi.org/10.30589/pgr.v2i3.100>
- Teremetskyi, V., Velychko, V., Lialiuk, O., Gutsul, I., Smereka, S., & Sidliar, V. (2021). Challenges for local authorities: the politics and practice of financial management in the way for Sustainable Development. *J. Legal Ethical & Regul. Issues*, 24, 1.
- Thalib, N. P., Mopangga, H., & Dai, S. I. S. (2024). Analysis of Local Original Income Components in Gorontalo Province. In *Proceedings of International Conference of Graduate School on Sustainability* (Vol. 9, pp. 211-219). <https://doi.org/10.26905/icgss.v9i1.15794>