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Implementation of Original Local Government Revenue Policy in Tomohon City Regional Environment Service

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Abstract. Garbage and cleaning retribution in Tomohon City are one of the potential regional income or Original Local Government Revenues (PAD). Which in the collection process must be carried out optimally to optimize regional retribution receipts every year which will also improve cleaning services in the city of Tomohon. The Tomohon City Regional Environmental Service as the field that monitors the collection of garbage and cleaning fees. In its implementation, the acceptance of garbage and cleaning fees for the City of Tomohon in 2020 where in 2020 has decreased due to the Covid-19 pandemic, besides that there are also obstacles in the collection process which has resulted in the process of collecting garbage and cleaning fees not being optimal carried out by the City Environment Service Tomohon. The purpose of the research conducted by researchers is to find out the efforts to optimize the collection of garbage and cleaning fees in Tomohon City, as well as to find out the obstacles in the process of collecting garbage and cleaning fees carried out by the Environmental Service. This study used qualitative research methods. Data collection techniques were carried out by means of interviews, observation, and documentation. The data analysis technique used is data reduction, data presentation and conclusion. The results of the research conducted show that efforts to optimize the collection of garbage and cleaning fees carried out by the Tomohon City Environmental Service have never carried out sudden inspections in an effort to increase supervision, have not been able to cooperate with other parties in the process of facilitating payments. Apart from that, there are still obstacles which are the lack of awareness of mandatory retribution. As for overcoming these obstacles, what can be done by the Tomohon City Environmental Service is by continuing to socialize to the community/compulsory retribution and will also continue to improve the administration system to make it more effective.

Keywords. Implementation, Policy, Original Local Government Revenues (PAD)

A. Introduction

In general, solid waste retribution is a source of regional income which is expected to help finance the region to carry out its autonomy, namely being able to regulate and manage its own household in addition to receipts from the government in the form of subsidies/assistance (Supit dan Lumingkewas, 2023) [1]. The implementation of regional autonomy that is broad, real and responsible as outlined in Law Number 23 of 2014 concerning Regional Government has formed a new system for governance in the regions, conditions continue to open up opportunities, challenges and obstacles, especially for districts and cities to be more flexible

managing development in their respective regions in accordance with the aspirations of the community (Masengi et al., 2023) [2]. One of the opportunities, challenges and constraints faced by the region is the problem of the readiness of sources of revenue and the ability to finance the area in carrying out household affairs independently. Regional financing capabilities are largely determined by the size of the receipts and sources of regional income (Dilapanga et al., 2023) [3]. The source of the levy is expected to be a source of financing for government administration and regional development to increase the distribution of people's welfare.

In various studies, literature and existing reports, it is revealed that there are still many types of regional income sources that have not been managed properly, while those that have not been managed optimally. Among other things, the results of a study by the Department of Home Affairs on 26 regencies and cities in Indonesia found that the value of fees has not benefited the region because they do not yet have encouraging prospects (Tupamahu et al., 2019)[4].

The funding capability of a region to finance its activities in carrying out regional development and services to the community is very vital. Therefore, regional autonomy without being supported by capabilities in the field of funding is very unlikely to run well. Huge amounts of funds are not only needed to pay for personnel expenditures, but they are also needed in the framework of operational financing for local government administration, including financing programs and projects in the regions.

The ability to collect garbage in each region is an indicator of the readiness of the local government for regional autonomy (Jaya et al., 2022) [5]. For this reason, the acquisition of regional levies is directed at increasing the PAD used to carry out regional autonomy, which is conceptually expected to have real capabilities, this is expected to originate from the ability to deal with the receipt of regional levies through efforts that can be made so that there is an increase from year to year.

According to Mardiasmo (2002) in Ramadhan (2019) maximizing Original Local Government Revenues (PAD) will have implications for increasing regional tax collections and regional levies, because the biggest contributors to Original Local Government Revenues (PAD) are these two components [6]. Furthermore, it is also stated that local governments should not add tax levies (add new taxes). If you want to increase levies, they should be retribution, while taxes are actually sought as "the last effort". The policy not to increase tax collections increases fees based on several considerations, including Levies are directly related to public service users received the same quality and quantity. Thus, local governments are challenged to improve their performance in providing services to the public.

In the management of PAD, especially waste fees in the city of Tomohon, there are basic rules, namely Regional Regulation of Tomohon City Number 9 of 2017 concerning Amendments to regions no.8 of 2012 Public Service Retribution, Mayor Regulation No.10 of 2012 concerning Certain Licensing Fees and for waste management are regulated in Mayor Regulation No. 30 of 2019 concerning policies and strategies for the city of Tomohon in managing household waste and household-like waste. At the beginning of 2020 the Government of Tomohon City, in this case the Regional Environmental Service of Tomohon City, is holding a study related to cleaning/garbage levies at the Tomohon City Environmental Service because development in the city of Tomohon continues to cover all aspects of life with the aim of creating a prosperous, just society. and prosperous. These efforts are increased through improving regional income through increasing public awareness of the importance of development and playing an active role in it. In this effort, the City Government of Tomohon is given the opportunity and full rights to explore and optimize the potential of its financial

resources, one of which is Garbage/Cleaning Retribution. Garbage Retribution has a very important function for the Local Revenue (PAD) of Tomohon City. Where if the function is successful, it can be seen from the targets and achievements of the levy. Regional levies, hereinafter referred to as levies, are regional levies as payments for services or the granting of certain permits specifically provided and/or granted by the local government for the benefit of the community.

Original Local Government Revenue (PAD) is one of the basic capital for regional governments to obtain development funds and fulfill regional expenditures. Original Local Government Revenues is a regional effort to reduce dependence on obtaining funds from the central government (Sinaga et al., 2020) [7]. The Tomohon City Government has given authority to the Tomohon City Regional Environmental Service to manage waste service fees. However, there are still problems in its management and the procedure for collecting retribution rates which results in the receipt of retribution for waste services not being optimal and has not directly affected the local revenue of Tomohon City. Obstacles or problems that the author can observe are seen in the decreased realization of targets and setting existing targets. Retribution target data from 2017 to 2021 can be seen in table 1 as follows:

Table 1. Target and Realization Data of Garbage Retribution

No.	Year	Target (IDR)	Realization (IDR)	%
1	2017	2.000.000.000	893.648.000	45%
2	2018	3.000.000.000	1.643.485.000	55%
3	2019	3.000.000.000	1.707.568.849	57%
4	2020	1.907.568.849	1.254.980.000	66%
5	2021	2.000.000.000	1.185.310.037	59%

Source: Obtained from secondary data

Observing the table above, it can be seen that the number of targets has decreased, and this was justified by one of the employees at the Tomohon City Regional Environmental Service. Influenced by the existence of a pandemic, there are several levy objects that are closed or not billed, this causes the levy target to decrease, namely IDR 1,907,568,849, - (one billion nine hundred seven million five hundred sixty eight thousand eight hundred and forty nine rupiahs), With an achievement of 66%, namely IDR 1,254,980,000, - (one billion two hundred fifty four thousand nine hundred and eighty thousand rupiah).

Taking into account the target data and realization from 2017 to 2021, it is necessary to make efforts and efforts that can be carried out by the local government of Tomohon City so that each receipt of garbage/cleaning service fees can be in accordance with the budgeted targets and to increase receipt of garbage/cleaning service fees towards increasing local revenue (PAD), which is increasing the effectiveness of sources of receiving retribution for garbage/cleaning services. Because the higher the acceptance of waste service fees, the higher the receipt of Original Local Government Revenues that will be obtained.

Development in Tomohon City continues to cover all aspects of life with the aim of creating a prosperous, just and prosperous society. These efforts are increased through improving regional income through increasing public awareness of the importance of development and playing an active role in it.

In this effort, the City Government of Tomohon is given the opportunity and full rights to explore and optimize the potential of its financial resources, one of which is the Garbage Retribution. Although the garbage levy is not the only PAD motorcycle taxi, the garbage retribution has a very important function for Tomohon City's Local Revenue (PAD). Where if the function is successful it can be seen from the targets and achievements of the levy.

In relation to the economy of Tomohon City as a whole, retribution has several functions, including 1) a source of regional income, 2) a regulator of regional economic activity, 3) a means of regional economic stability, and 4) equitable distribution of development and community income. With these aims and objectives, there are obstacles faced because the people of Tomohon City have a variety of mindsets and behaviors, this is very influential in terms of income, especially waste fees. As for the obstacles encountered, namely: a) Reluctance of some obligated retribution to pay solid waste retribution. b) The target set is not in accordance with the potential data. c) Frequent changes in business location are subject to retribution. For example, traders often move trading locations, making the collection process difficult. d) There is still a lack of staff to collect/collect fees from the Regional Apparatuses for residential areas/residential areas.

From the things that are the obstacles above, the Tomohon city government is seriously concerned about letter b of the explanation above. Because as a result of the realization from 2016 to 2019 from the target set at IDR 2,000,000,000 in the amount of (IDR 1,643,485,000), in 2019 it was (IDR 1,707,568,849). So that in 2019 the Tomohon city government with a target of IDR 3,000,000,000 (3 billion rupiah) will take several strategies/innovations to achieve the targets set.

Residents in the city of Tomohon, of course, from year to year there has been an increase in the addition and volume of waste produced, of course in the determination and realization there must be an increase from year to year. Therefore, this study will evaluate the acceptance of garbage/cleaning service fees in increasing the local revenue of Tomohon City from 2017 to 2021. Based on the problems above, the researcher is interested in researching the "Implementation of Original Local Government Revenues (PAD) Policies Managed by the Regional Environmental Service" Tomohon City. The purpose of the research conducted by researchers is to find out the efforts to optimize the collection of garbage and cleaning fees in Tomohon City, as well as to find out the obstacles in the process of collecting garbage and cleaning fees carried out by the Environmental Service.

B. Literature review

Public Policy Concept

Policy is one of the government's products in providing services to the community (Masengi et al., 2023)[8]. Policies are established so that the tasks and services provided are more focused and have clear rules and objectives. For example, the garbage retribution policy is aimed at serving the community in the form of regulation, supervision, protection of safety, security, smoothness and comfort in life, the form of service is through this policy. Meanwhile, public policy is a policy that is intended for the public, so that from the start it puts elements of public interest above other interests, including business interests and political interests of both individuals or groups or certain organizations. Therefore, public policy must put the principles of collaboration and empathy with the public, starting from the formal, cognitive, to value dimensions (Muhartono, 2018) [9]. Public policy is a system of public policies. This system will be superior if it succeeds in becoming a national public policy entity consisting of superior,

complementary, mutually supportive and mutually reinforcing sectoral and regional public policies.

The scope of the study of public policy is very broad because it covers various fields and sectors such as economics, politics, social, culture, law, and so on. Besides that, judging from the hierarchy of public policies, they can be national, regional or local, such as laws, government regulations, presidential regulations, ministerial regulations, regional/provincial government regulations, governor decisions, district/city regional regulations, and regent/mayor decisions.

Holwet and M. Ramesh in Yendra and Wetsi (2021) state that the process of preparing public policy consists of several stages, namely a) the agenda setting stage, b) the policy formulation stage, c) the policy adoption stage, d) the policy implementation stage, and e) policy evaluation stage [10].

Implementation of Public Policy

Poerwadar Minta (1990) in Mutiasari et al. (2016) stated that the term implementation is usually associated with an activity carried out to achieve certain goals [11]. Webster's dictionary, formulates briefly that implementation (implementing) means to provide the means for carrying out (providing the means to carry out something), to give practical effect to (causing an impact or effect on something). This understanding means that in order to implement something, it must be accompanied by supporting facilities which will later have an impact or result on that something. The definition of implementation above when linked to policy is that in fact the policy is not only formulated and then made in a positive form such as a law and then silenced and not implemented or implemented, but a policy must be implemented or implemented so that it has the desired impact or goal.

Van Meter and Van Horn in Akib (2010) state that the implementation process is actions taken by individuals or officials or government or private groups directed at achieving the goals outlined in policy decisions [12].

According to George Edward III in Setiawan and Srihardjono (2016) the factors that support policy implementation, namely communication, consistency, resources, disposition, and bureaucratic structure [13]. Meanwhile, according to Sunggono in AS (2019), policy implementation has several inhibiting factors, namely policy content, information, support, and sharing potential [14].

Optimalization

The concept of Optimization is the results achieved in accordance with the wishes. So optimization is the achievement of results as expected in an effective and efficient manner. In some management literature, the meaning of optimization is not explicitly explained, but this has been stated by Poerwardar Minta in Pardede et al. (2022) that optimization is also widely interpreted as a measure where all needs can be met from the activities carried out [15]. According to Winardi in Rusadi and Setiawan (2021) Optimization is a measure that causes goals to be achieved whereas when viewed from a business perspective, Optimization is an attempt to maximize activities so as to realize the desired or desired benefits [16].

In relation to the Optimization of Garbage Retribution in Supporting Original Local Government Revenues (PAD) Revenue in the City of Tomohon is very much determined by the number of costs required and incurred as collection fees and the use of the number of cleaning / garbage collection officers, as well as the availability of facilities and infrastructure used in carrying out activities efficient collection of levies. Based on this description,

optimization in an activity is an illustration of the form of efficiency and effectiveness that is carried out and is very closely related, because optimization of activities will not be realized if efficiency and effectiveness cannot be realized first.

Retribution

Kunarjo (1996) in Safrita (2014) explains that Retribution is the collection of money and also as payment for the use or acquisition of work services or businesses belonging to the local government, whether those with an interest or based on general local government regulations [17]. Meanwhile, according to Kaho (1997) in Putri (2013), Retribution is a regional levy as a payment for use or for obtaining employment services belonging to the region for the public interest, either directly or indirectly [18].

In essence, the main function of collecting levies is almost similar to taxes, namely as a source of regional budgets, regional economic stability and equal distribution of regional community income. Retribution which acts as a source of Original Local Government Revenues (PAD) functions as a budget to finance all the daily needs of the government and also regional development (Sendouw et al., 2023) [19].

Retribution policies in Tomohon City are regulated in Law No. 28 of 2009 concerning Regional Taxes and Public Service Retribution, Mayor Regulation No. 10 of 2012 concerning Certain Licensing Retribution and for waste management are regulated in Mayor Regulation No. 30 of 2019 concerning policies and strategies Tomohon city in the management of household waste and household-like waste.

C. Method

This study uses a qualitative descriptive research method. Descriptive research is research conducted with the aim of making systematic, factual, and accurate predictions about the facts and characteristics of a particular population or area. The research location is the Tomohon City Regional Environmental Service.

The focus of this research is Optimization of Garbage Retribution in Supporting Original Local Government Revenues (PAD) Receipt in the city of Tomohon, as well as to find out factually and accurately the nature of PAD revenue itself in terms of Cleaning/ Garbage Retribution. The indicators used are 1) the procedure for determining Data on Potential Levies, 2) Monitoring of Resources, and 3) Targets and realization of Levies. The data collection techniques used are observation, interviews and document studies.

D. Results and discussion

Determination of Potential Data

Regional Retribution according to Law no. 28 of 2009 in Wibowo and Utami (2017) are regional levies provided or given by the Regional Government for the benefit of individuals or entities for payment of services or granting certain permits [20]. This levy is different from Income Tax or Value Added Tax which is directly managed by the Directorate General of Taxes, this levy which can also be referred to as regional taxes is managed by the Regional Tax and Retribution Management Office.

From the findings in the field, in determining potential data, the Tomohon city government conducted several studies to classify the waste fees managed by the Tomohon City Regional Environmental Service. Determination of potential levy data in the city of Tomohon still uses data from the previous year, so that the existing realization has not developed. In addition, there is a shortage of data collection officers to determine potential data.

This is due to various reasons related to the nature of the problem, the surrounding situation, or the organization as the administrative machine in charge of implementing it, the programs may not be implemented as intended. This is a reality in implementation, which deviates from set goals and predetermined procedures to achieve those goals. This is very important for us to be aware of the limitations, and encourages us to understand how the public policy process works.

The nature of the problems themselves influences the implementation of programs designed to solve these problems in various ways. According to Dr. H. Tahjan there are 3 characteristics of the problem of Public Policy Implementation, namely 1) Policy decisions include various levels of technical difficulty during implementation, some of which are more difficult than others; 2) The diversity of problems that are the target of a government program can make implementing the program difficult; 3) The level of change in the behavior of the target group to be achieved through a policy will determine the level of difficulty encountered in implementing the policy.

In addition to the nature of the problems to be solved through policies, the implementation of these policies is also influenced by the social, economic, technological and political context of these policies. First, changes in social conditions can affect the interpretation of problems and thus affect the way programs are implemented. Second, changes in economic conditions have the same impact on policy implementation. Third, the availability of new technology can also be expected to lead to changes in policy.

According to the researcher, from the findings in the field, in determining data on potential waste retribution, one must use the latest data every month, and increase capacity through better planning. The environmental service must have an employee with a special duty to collect the latest data.

Resources

There are several problems that researchers found in the field, including: a) there is still a lack of resources in billing and recapitulation of retribution, namely the existing human resources at the Tomohon city environmental service; b) HR in supervising waste services and retribution collection still lacks resources in terms of supervision; c) There is still a lack of resources in the form of transport vehicles and vehicles used in the billing process. Therefore, the management of Garbage Retribution at the Tomohon City Regional Environmental Service to support PAD really needs adequate resources. According to the researchers, the resource factor, in this case employees and janitors, is very important for the implementation of good retribution management.

Regarding these human resource problems, the Tomohon City Regional Environmental Service must also think about employee management so that they can carry out their duties and functions properly. Terry's theory (2016) in Awaluddin and Hendra (2018) namely management is divided into 4 parts which is abbreviated as POAC (Planing, Orginezing, Actuating, and Controlling) [21].

Planning is an activity that determines the goals to be achieved, and thinks about ways and determines the use of facilities in achieving these facilities. Allocation of very limited resources is the basic principle and foundation in formulating planning and organizing. In preparing the plan, it must be determined in advance what must be done, how to do it and who will carry out the activities in an organization. Good planning certainly requires cooperation and hard work in achieving a goal of this service, the relationship between leaders and subordinates must always be maintained so that in achieving goals can be met. Organizing or

organizing is managing and structuring all available resources within the organization, both human resources and material resources. Structuring organizational resources is based on the right concept through each function such as task requirements, work procedures, person in charge, and relations between functions. These functions form a relationship in the system, where one part supports another and one line depends on another. Thus, organizing is the activity of establishing relationships between all work activities, the use of labor, and the utilization of all resources, through a formal structure with their respective authorities..

Actuating is the activity of moving and controlling all organizational resources in an effort to achieve goals. In actuating, unification of all activities and creation of cooperation from all lines is carried out, so that organizational goals can be achieved smoothly and efficiently..

Controlling, is something that needs to be implemented so that members of the organization can work together well, and the same movement towards achieving the goals and general goals of the organization. Supervision is carried out to measure the results of work, to avoid deviations, and if necessary, immediately take firm action against various deviations that occur.

Thus it can be said that management is the ability or power to manage a business, and is responsible for the success and failure of the business. The planning that is carried out, of course, does not immediately succeed, there must be something called an obstacle, for that you need to always evaluate every performance of human resources and non-human resources that are used every day.

The Tomohon City Regional Environmental Service as a service responsible for the cleanliness of the city and is also responsible for local revenue, in this case retribution, must have adequate facilities and infrastructure.

Based on the findings in the field, it is not enough for vehicles to transport garbage and for operating retribution billing, even though the need increases every year. For this reason, the officials at the Tomohon City Regional Environmental Service, and the managers of facilities and infrastructure, should be more organized, starting from how to use it to maintenance, so that the existing facilities and infrastructure can be managed properly. Then the submission of facilities and infrastructure must be added considering the needs that always increase every year.

Retribution Target and Realization

Based on the findings, it was found that there were several obstacles that affected the achievement of the realization of the solid waste retribution, namely; Targets set are not in accordance with existing potential data, targets set are too high, lack of public awareness to pay. Grindle's view (2017) explains that a policy can be implemented properly and in accordance with the objectives of the policy intervention area if the decision making of a policy pays attention to internal and external factors that will be faced later after the policy takes effect [22]. According to Winardi in Rusadi and Setiawan (2021) Optimization is a measure that causes goals to be achieved whereas when viewed from a business perspective, Optimization is an attempt to maximize activities so as to realize the desired or desired benefits.

Based on the data in table 1 above, it can be seen that there is a need for optimization in the management of waste fees, especially in supporting PAD in the city of Tomohon. It is not only the realization that must be optimized but also in determining the levy target. The city of Tomohon, which has a population that is always increasing every year, of course this affects the volume of waste produced as well as the levy target which should have increased instead of decreased.

In details of the monthly realization in 2017, the waste levy totaling IDR 892,203,000 (eight hundred and ninety-two million two hundred and three thousand rupiah) is targeted at IDR 2,000,000,000 (two billion rupiah), or reaching 45% of realization targets. In 2018 the Tomohon City Regional Environmental Service, by reviewing existing potential data and then carrying out several innovations in charging fees, there will certainly be an increase in realization achievements for waste fees, namely with the target given IDR 3,000,000,000, - (three billion rupiah), get realization achievement of IDR 1.640.800.000,- (one billion six hundred forty million eight hundred thousand rupiah). The achievement of the 2018 levy was 55% of the existing target even though it had not reached the specified target, of course this is a good increase to support Original Local Government Revenues in the city of Tomohon. By paying attention to the targets and realization in 2018, in 2019 the Tomohon City Environmental Service has received the same target, namely IDR 3,000,000,000 (three billion rupiah) and achieved 57% of the target, namely IDR 1,707,568,849. - (one billion seven hundred seven million five hundred sixty eight thousand eight hundred forty nine rupiah). In 2020, based on existing potential data and being affected by the pandemic, there are several retribution objects that are closed or not billed, this causes the levy target to decrease to IDR 1,907,568,849,- (one billion nine hundred seven million five hundred sixty eight thousand eight hundred forty nine rupiah), with an achievement of 66%, namely IDR 1,254,980,000, - (one billion two hundred fifty four thousand nine hundred and eighty thousand rupiah). Based on the details of the actual target data in 2021, where there has been a decrease in levy achievements, the Tomohon City Regional Environmental Service should make efforts to make the realization achievements run optimally.

According to the researcher, the efforts that have been made by the environmental service to maximize local revenue receipts in the city of Tomohon, in this case garbage fees, are considered to still need to be optimized and presumably all supporting aspects can be considered, such as paying attention to the welfare of officers, maintaining facilities and infrastructure, conduct outreach and surveillance.

E. Conclusion

Based on the results of the research and discussion described above, it can be concluded as follows:

1. Determination of data on potential retribution for waste in the city of Tomohon still uses data from previous years, so there are still potentials that cannot be reached for collection of retribution.
2. Resources that become facilities and infrastructure in supporting the process of collecting fees and waste services, as well as supervision and maintenance of facilities and infrastructure are still lacking.
3. Garbage levies in the city of Tomohon are not optimal, this is because the realization of levies does not reach the specified target, even the realization of levies has decreased achievements.

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