

Strategic Evaluation for Increasing Reception of Market Retribution of Industrial, Trade and Cooperative Services: Case Study in Paya Ilang Market, Aceh Central District

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Abstract. Strategies to increase market revenue receipts always planned every year, especially in Central Aceh District. This research was conducted to evaluate the strategy of receiving market levies in Central Aceh District, especially in the Paya Ilang Market. The data obtained from interviews with the government officials and local market officials, secondary data in the form of PAD data, market levies, market potential, wage fees and the Market Retribution Perda. The results of the study that in 2016 the market retribution revenue has not been managed optimally, the achievement of the retribution revenue target of Rp. 948,000,000, - to the realization of Rp. 774,689,000. Positive and negative factors that affect the receipt of retirement market fees in Aceh Tengah Regency. First, the organizational structure in implementing the levy policy is related to SOPs or work procedures. Second, the resources and facilities in the implementation of market levies. Third, communication in conveying information the official of the government to the market staff regarding the implementation of market retribution rules. Fourth, the disposition of policy makers in carrying out market levies activities of commitment and honesty in implementing a program.

Keyword: Evaluation · Strategy · Market Levy

1 Introduction

Market levies management is interesting in terms of Local Revenue (PAD). Based on data available at the Central Aceh District Office, Industry, Trade and Cooperatives, during the last 4 years the receipt of Market Levies has always been prepared fluctuating. The data can be seen in 2013 Rp. 1,136,354,000, in 2014 Rp. 1,280,041,000, in 2015 Rp. 1,970,849,594 and in 2016 Rp. 1,520,966,424. This shows that the acceptance of market fees has not been able to increase revenue of the PAD well. This research was conducted because no research had been conducted on Market Levy in Central Aceh District. This research is expected to have an important meaning, because the research will be a useful input for the Central Aceh District in increasing Local Revenue (PAD).

Regional autonomy is one of the instruments that is considered effective in the implementation of equitable development in each region, which hopes that efficiency

and effectiveness in the implementation of governance in the region and be able to be a solution to the needs of the region. The policy is of course to reduce regional dependence on central subsidies and on the other hand regions are required to be able to carefully answer fundamental problems, identify development resources, explore and exploit the potential of the region in the context of governance, development and services to the community. Law Number 33 of 2004 concerning Financial Balance between Central and Regional Governments, in this case the regions are demanded to be more independent in managing resources optimally. Law No. 23 of 2014 concerning Regional Development, explains that regional development as an integral part of national development is an effort to optimize the use of human resources and other potentials to realize prosperity and welfare of the people as the aspirations of the Indonesian Nation in accordance with Pancasila and the 1945 Constitution Another factor that is crucial for the success of regional development in addition to human resources is the availability of adequate finance, both sourced from central subsidies and extracted from Regional Original Revenues (PAD) such as local taxes, regional companies, regional levies and other regional original revenues.

The original source of regional income was not yet able to support the implementation of regional development because the source of funds from the central subsidy was still greater than the potential extracted from Regional Original Revenues (Benyamin Haris, 1995). As the data available in Central Aceh District, namely in 2012 the Original Regional Income of Rp. 10,983,027,828 while the state budget funds of Rp. 520 Billion. The contribution of the Regional Own Revenue (PAD) to the current regional revenue and expenditure budget is still relatively very low. Thus it still depends very much on the balance coming from the central government, which in this case is more dominated by the General Allocation Fund (DAU) which is quite large in number. Facing the phenomenon of low regional financial capability, which is characterized by, among others, the still low taxes and regional levies.

Efforts to optimize Local Revenue, Regional Retribution sector is a sector that has the potential to be explored and expanded its management. Regional retribution in Central Aceh Regency is a significant source of revenue, which will also determine the level of independence of a region in the sense that the region is able to fund all regional autonomy matters. Regional Retribution contributes significantly to regional revenue in Central Aceh District. The Central Aceh District Government continues to strive to increase Local Revenue through intensification and extensification of subjects and objects of income. These efforts include increasing supervision, coordination and simplifying the collection administration process. Levies in Central Aceh District show a significant contribution to PAD because they are supported by five leading levy sectors, namely: (1) Health service levies (2) Market levies (3) Regional wealth levies (4) Building permit levies. (Source: Data from the Central Aceh Regional Financial and Wealth Management Office)

Paya Ilang Market has a very strategic place in the center of the city of Central Aceh District. The community is a coffee farmer and vegetable farmer and also the availability of freshwater fish which is a merchandise that can be traded at the Paya Ilang market. Paya Ilang Market is a wholesale center for agricultural products, thus enabling Paya Ilang Market to continue to increase market revenue retribution, with

this phenomenon Paya Ilang Market should be able to generate maximum retribution revenue. But the acceptance of Market Levy until 2016 is still not optimal.

Some identification problems that underlie this research include:

- a. The small realization of market retribution receipts can be seen from the calculation of the difference between the target and the realization of market charges that are included in the postal revenue.
- b. The efforts of intensification and extensification by the Central Aceh District Government are not yet optimal in increasing market revenue retribution.
- c. The unclear management of market levies is carried out by the Government of Central Aceh District in order to boost local revenue.

From some of the above identification, the researchers feel interested in evaluating the issue of market charges to increase market retribution acceptance because of the availability of an area (take base) at the center of Paya Ilang Market through extensification activities and what are the inhibiting factors or supporting acceptance of Market Retribution Market Retribution Paya Ilang at the Central Aceh District Industry, Trade and Cooperatives Office. With this research can be an evaluation and input in increasing the acceptance of market charges can be improved management.

2 Literature Review

2.1 Evaluation

According to Mintzberg (1996) there are 4 (four) types of evaluations, namely: Single after only program, which is a type of evaluation that measures conditions or evaluates the program after examining each stage as program criteria. So the analyst does not know the good or bad response of the target group to the program. Single program before-after, is a refinement of the first type, namely the existence of data about the target program at the time before and after the program takes place. Comparative after only, is a refinement of the second evaluation but not for the first and the analyst only looks at the state of the target rather than the target. Comparative before-after, is a combination of the three designs so that the information obtained is the effect of the program on the target group.

2.2 Strategy

Strategy is a tool to achieve the final goal or target to be achieved, but the strategy is a unified plan and the strategy can bind all parts of the government organizer into one strategy that is comprehensive and the strategy covers all important aspects of governance and the strategy is integrated all parts of the plan harmonious with each other and in accordance (Hunger JD, 2006). According to Mintzberg (2002) the concept of the strategy includes at least 5 interrelated meanings where the strategy consists of several components, namely as follows:

- a. Arrangement which is an effort to further clarify the direction of development to be achieved by an organization in a rational and proportional way.

- b. Reference with respect to the assessment of consistency or inconsistency of behavior and actions taken by the organization in order to realize the objectives to be achieved.
- c. Positioning of employees or staff in accordance with the abilities and expertise chosen by the organization when carrying out its activities.
- d. A perspective concerns the vision of an integrated organization between the organization and its environment that becomes the boundaries for the activities of an organization.
- e. Strategic issue strategy, its main function is to control the environment, both the known environment such as the issue of an increase in retribution without conducting field surveys about the ability of traders and situations that are not yet known such as protests by traders due to the distribution of shanties where not according to the rules because prefers close people to officers.
- f. Strategy is a step that has really been calculated to achieve a desired goal.

2.3 Regional Finance

Based on Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, regional finance is managed through regional financial management. Regional financial management is the organization and management of resources or wealth in an area to achieve the desired goals of the region. In order to achieve these results, a good and perfect regional financial management is needed which is essentially an embodiment of regional financial administration. One indicator to determine the ability of the region to regulate and manage its household, Regional financial management is motivated by the following things:

- a. Increasing public demands for transparent management of public finances.
- b. The system, formal procedures and APBD structure that have been in effect so far have been unable to support the demands for change so a systematic and structured planning is needed.
- c. There is an effort to synergize the relationship between the regional budget, the system and procedures for regional financial management, management institutions and public service management units in policy making (Mardiasno, 2002).

2.4 Locally-generated Revenue

Regional Original Income (PAD) is all regional revenue that comes from regional economic sources. The types of Regional Original Income consist of four types of income:

1. Local Taxes: compulsory contributions made by individuals and entities to the regions without balanced direct benefits, which can be imposed based on the applicable laws and regulations, which are used to finance regional government implementation and regional development.
2. Regional levies: regional levies as payments for certain services or permits provided or granted by local governments for personal or corporate interests.

3. Results of Separated Regional Wealth Management: regional revenue derived from the results of companies belonging to separated regions and management of separated regional assets. (Halim, 2004)

2.5 Regional Retribution

Regional levies are regional levies as payments for the use of services or for obtaining employment, business or property owned by the area concerned or due to services provided by the region. Law Number 34 of 2000 concerning Regional Levies, regional levies are regional levies as payments for certain services or permits that are specifically provided and or granted by local governments for the benefit of individuals or entities according to statutory regulations. There are three regional user fees: (a) public service fees; (b) business service fees; (c) licensing service fees.

Regional levies are regional levies as payments for the use of services or for obtaining employment, business or property services in an area of interest or due to services provided by the region. Local user fees have the following main characteristics:

- a. Levies are levied by the regions
- b. In the levy there are achievements given the area that can be directly appointed.
- c. A levy is imposed on anyone who utilizes or receives services provided by the local government.

2.6 Market Retribution

Market levies are levies imposed on traders by local governments as payment for the use of places in the form of shops / kiosks / counters / booths, bases and market pages provided in the market or other traders who are around the market (Mardiasno, 2009). There are two principles for the imposition of user fees, the first is that those who receive direct benefits from a service must be paid according to their needs. Second is the imposition of fees based on the ability of the required fees. The lower the income, the smaller the price charged.

3 Research Methods

3.1 Development of Hipotesis

Regional user fees, hereinafter referred to as user fees, are compulsory contributions made by individuals or entities to regions that receive a balanced direct benefit that can be imposed based on applicable laws and regulations, which are used to finance the implementation of regional government and regional development. The contribution of market levies to local user fees contributed to the market retribution to the PAD although it was relatively small but quite significant in financing the administration of

government. Regional Original Income is income derived from the Regional original results to include Regional cash.

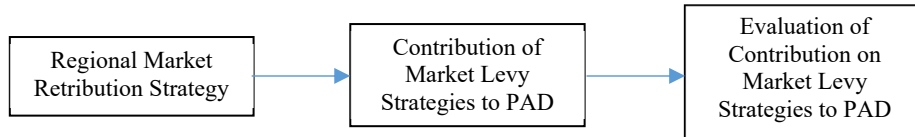


Fig. 1. Operational Concept.

The strategy to increase levies collection as well as management strategies includes strategies that can be carried out by government management with a macro strategy development orientation for market development strategies, in this case evaluating the application of market development strategies to the contribution of its PAD.

3.2 Participants and Data Collection

The data collection in this study was conducted by interview, observation and documentation methods carried out in several related organizations in this study, namely at the Central Aceh District Industry, Trade and Cooperatives Agency, Central Aceh District Financial and Wealth Management Agency, Central Aceh District Sanitation Office .and the Central Aceh District Transportation Agency.

3.3 Model and Method Analysis

To analyze data about the management of market levies at the Central Aceh District Industry, Trade and Cooperatives Office, a qualitative analysis method is used to describe and explain the data that has been obtained and then describe it in the form of an actual explanation. The analysis process or technique used is an interactive model that uses a cycle method between data collection, data reduction, data presentation and drawing conclusions.

4 Result

Strategies are things or steps companies / organizations that want to take to achieve the goals (vision and mission) that have been set previously, namely increasing revenue from Central Aceh Regency Market Levy. The strategies adopted by the Department of Industry, Trade include the following:

1. Implementation of structuring in the Paya Ilang Market at the Central Aceh Industry, Trade and Cooperatives Office in accordance with the National Standardization Agency has established the Indonesian National Standard (SNI) Number. 8152: 2015 concerning Development and Management of People's Markets and Regulation of the Minister of Trade No. 48 of 2013 concerning Guidelines for the Development and Management of Trade Distribution Facilities. Based on the coordination of a number of legal products above, the Central Aceh

District Office of Industry and Cooperatives made arrangements towards the development and physical transformation of the people's markets:

- a. Controlling proof of ownership documents and increasing the construction of market facilities that are easily accessible, and in accordance with market spatial planning.
 - b. Improved hygiene and health of the market and surrounding areas.
 - c. Increased market order and security.
 - d. Market spatial planning and market zoning for types of merchandise.
 - e. There are separators between parking areas and market areas.
 - f. Availability of a market management office that is in accordance with Standard Operating Procedures that are documented and easily accessed by the authorities.
2. Structuring the Organization Structure of the Paya Ilang Market and the mechanism of withdrawal of the right distribution to be able to test the vision and mission of achieving the target of increasing revenue from Central Aceh Regency Market Retribution.

From the strategy to increase market revenue from Central Aceh regency carried out, an evaluation of the strategy can be carried out. Broadly speaking, it can be said that evaluation is giving value to the quality of something. Apart from that, evaluation can also be seen as a process of planning, obtaining and providing information that is very necessary to make alternative decisions. The following are the process / evaluation steps for strategies to increase market levies.

- a. Evaluate the Market Levy Section which has the main task of carrying out the preparation of market revenue targets, intensification of collection, supervision, depositing, and reporting on the realization of market revenue receipts.
- b. Evaluate the preparation of market levies management activity plans that include management of market levies, management of public toilets, management of market cleanliness, management of parking in the market environment, licensing and regional wealth and targets for receiving market levies and regional wealth by processing data on actual potential and evaluating material preparation / material in the assessment of the determination and object / imposition of market fees.
- c. Evaluate the management of market levies / collection fees, market MCK management, market cleanliness management, parking management in the market environment, licensing and regional wealth as well as the implementation of intensification and extensification of market levies and regional wealth.
- d. Evaluate the implementation of supervision and payment of market levies and the reporting of the realization of market levies and the planning and supervision of the procedures for collecting market levies and monitoring reporting in the implementation of activities.
- e. Evaluating the implementation of other tasks given by superiors in accordance with the field of duties and functions.

Regional retribution in Central Aceh Regency is a significant source of revenue, which will also determine the level of independence of a region in the sense that the region is able to fund all regional autonomy matters. Market fees contribute to the second regional retribution after receiving health services. Based on sources from the Central Aceh District Financial Management Agency that the five largest components of the regional levies sector we saw in 2016 were (1) health service levies Rp.1,995,503,680, (2) market fees Rp.1,520,966,424, (3) retribution of regional wealth Rp.656,423,000,

(4) retribution of Rp.281,965,000 waste services, (5) retribution of parking services on the edge of public roads Rp.218,952,000. For a period of 5 years, from 2012 to 2016, market fees contributed less than other receipts. For more details, see Table 1 below:

Table 1. Acceptance of Market Levy and Market Contribution to PAD Central Aceh Regency in 2012 until 2016.

| No | Year | Regional Market Retribution | PAD | Contribution (%) |
|----|-------|-----------------------------|--------------------|------------------|
| 1 | 2012 | Rp 1.068.895.000 | Rp. 10.983.027.828 | 1.5 |
| 2 | 2013 | Rp 1.136.354.000 | Rp 12.854.703.986 | 1.5 |
| 3 | 2014 | Rp 1.280.041.000 | Rp 16.395.126.122 | 2.1 |
| 4 | 2015 | Rp 1.970.849.594 | Rp 17.027.948.531 | 3.4 |
| 5 | 2016. | Rp 1.520.966.424 | Rp 16.421.171.841 | 2,5 |

Table 1 shows the market retribution receipt every year the sudden increase in revenue is so good that it needs efforts to increase in revenue. Market levies in Central Aceh Regency are classified into two categories, namely (1) Market Kiosk Levies, (2) Market Stalls / Excise Levies. Based on data sources from the Central Aceh District Revenue and Assets in 2016. The weak acceptance of this levy is due to several factors which include the reduction of traders who rent the places or shanties provided, this condition can occur because the economic capacity of the buyers has weakened. The decline in the community's economy was also caused by the production of superior commodities of the people of Central Aceh, which is coffee as the majority income of the people of Central Aceh. This decrease in market retribution was also influenced by the lack of services provided by the officers in the field, although they were often given supplies to the officers in the field.

The people (buyers) at certain times do not want to go to the market to shop because now goods such as fish and vegetables brought from other districts such as from Bireun Regency are directly brought to the villages. So the public will benefit more from shopping like this, it doesn't have to cost a lot of transportation costs. This is also one of the obstacles to revenue collection.

Table 2. The plan and realization of revenue for the retirement market in 2016 is based on the Central Aceh Regency Qanun / Regional Regulation.

Number 35 of 2016 concerning Regional Retribution

| NO | LAPAK/ KIOS | AMOUNT LAPAK | PLAN A YEAR (Rp) | PLAN A MONTH (Rp) | REALIZATION |
|----|-----------------|--------------|------------------|--------------------|--------------------|
| 1 | Lapak Chicken | 16 | | | |
| 2 | Lapak Vegetable | 68 | | | |
| 3 | Lapak Fish | 13 | | | |
| 4 | Lapak Meat | 10 | | | |
| | Lapak Tumpah | - | | 300.000.000 | 253.689.000 |
| 5 | Kios | 48 | 3.500.000 | 168.000.000 | 161.000.000 |
| 6 | Ruko | 16 | 30.000000 | 480.000.000 | 360.000.000 |
| | JUMLAH | 125 | | 948.000.000 | 774.689.000 |

Table 2 above shows the 2016 target for one year of Rp. 948,000,000, based on these data that the Paya Ilang Market realized revenue in 2016 of Rp.774,689,000, this means that the receipt of the Paya Ilang Market retribution was not optimal. We can clearly see this from the low rate of receipt of fees compared to existing targets. This can be caused by the fact that there are still lapak users who do not want to pay on time for various reasons. And also there are some shop houses and stalls that are still empty or there are no tenants.

To find out the level of efficiency in the management of Paya Ilang Market retribution revenue can be done by utilizing data information in the form of how much operational costs the Paya Ilang Market requires and the realization of market retribution revenue in the relevant year. By comparing the two, we will get information on the efficiency of market retribution management by Pasar Paya Ilang. This means that the smaller the costs incurred compared to the results obtained means more efficient activities carried out at Paya Ilang Market. The following will be presented in Table 3.

Table 3. Operating Costs and Realization of Retribution Revenues Paya Ilang Market in 2016.

| No | Information | Operating Costs | Realization | Efficiency |
|----|------------------------------|-----------------------|------------------------|-------------|
| 1 | Electricity | Rp. 36.000.000 | | |
| 2 | Water | Rp. 12.000.000 | | |
| 3 | Wifi | Rp. 6.000.000 | | |
| 4 | Contract Worker 14 people | Rp. 11.200.000 | | |
| | Total | Rp. 65.200.000 | Rp. 774.689.000 | 5.05 |

Table 3 shows that the average efficiency value over the past five years shows a rate of 5.05%, meaning that the Paya Ilang Market to realize market revenue receipts of one rupiah requires a fee of 5.05 rupiah (thirty-four cents). Ideally, if the smaller the value of efficiency produced, the better the level of efficiency in managing market charges, because the smaller the market charge, the more efficient it will be. In determining the classification of high and low levels of efficiency of market levies management is to look at the trend of efficiency figures obtained by comparing the cost of collection levies with the realization that can be achieved by the Paya Ilang Market within a certain period of time and if the smaller the value of efficiency, the more efficient the management of retribution is done by Paya Ilang Market.

The strategic issues faced by Pasar Paya Ilang in realizing the organization's mission are as follows:

- a. The low ability and skills of Paya Ilang Market Employees in regional financial management especially in the management of market retribution which is reflected in the lack of formal and functional education of employees in the Paya Ilang Market environment, resulting in a gap between the personnel resources in the Paya Ilang Market and the development of good scientific disciplines technical knowledge and management of regional financial management and the use of computer technology in managing regional finances especially the management of market fees. The low performance of the Paya Ilang Market, for example both in service and in an effort to increase market retribution acceptance is a result of the low ability of employees currently owned by the Paya Ilang Market which in turn will affect the work of the

organization. The low ability and skills of Paya Ilang Market employees in this study is the first strategic issue that must get the attention of the organization, in an effort to improve organizational performance, so that the organization's mission to increase acceptance of market retribution will be realized.

- b. Lack of supervision and law enforcement in the Paya Ilang Market environment, thereby affecting the performance of the organization and efforts to optimize the acceptance of market fees. Weak organizational oversight carried out in the Paya Ilang Market environment, the Central Aceh District Office of Trade, Industry and Cooperatives. Unauthorized head of the Market assesses that DP3 at the end of each year on Paya Ilang market staff is one proof of the weakness of supervision conducted by the organization so that it will greatly affect the performance of the management of market retribution receipts because of the low supervision procedures will allow leakage in the management of market retribution receipts. Supervision from structural officials is also difficult to implement because officials who assess do not supervise every day the process of implementing market levies collection. This condition is not conducive to the efforts to optimize the acceptance of market charges, because preventive supervision is difficult.
- c. The still low level of awareness and sensitivity of the community and traders towards the norms / rules that apply. The low level of awareness of traders about the obligation to pay market fees as a logical consequence of the facilities and services received is a strategic issue that must be immediately anticipated by the organization because the impact will be directly related to the level of market retribution acceptance. If the organization fails to respond to this issue then efforts to increase acceptance of market retribution. If the organization fails to respond to this issue, efforts to increase acceptance of the Paya Ilang Market retribution will be hampered.
- d. The lack of awareness of traders and the public about the norms and rules can also be seen from the way they dispose of garbage, most of the traders dispose of waste improperly even though they have provided garbage bins near them to sell. If it continues to be carried out, the impact will affect the process of achieving organizational goals, because if rubbish littered will look dirty and dirty thereby reducing the comfort of visitors / buyers to shop at Paya Ilang Market.

Paya Ilang Market Organization as a public organization is difficult to adjust or adapt to changes that occur in the community, this is all because of the long bureaucracy in making changes as happened in Perda No. 35 of 2014 concerning Levitation of Auction Points, Market Service Levies and Terminal Levies. To make changes to changes in market levy rates many must be involved with the relevant agencies, this was justified by the Head of the Central Aceh District Revenue Service. This opinion explains that to make changes to the structure of the market levy tariffs require a long time and can not adjust at any time to changes in the community. This shows that often the regulations are not very suitable with the current conditions, the Pasar Paya Ilang organization is difficult to adjust to these changes. This relatively long procedure and relatively long time are coupled with poor planning to make adjustments to the changes that should have been made to realize the mission of the Central Aceh District Paya Ilang organization. One of them is by increasing market retribution revenue which is hampered.

The implementation of market services provided by the market technical service apparatus in general has not been going well, this is due to the attitude of the apparatus who are not yet aware of their role as traders' servants and tend to be arrogant and oriented towards superior officials, this situation has caused delays in the service process because the apparatus tend to meet the target demands through the formal report to the supervisor, so that consideration of the interests of the community is disregarded.

The perception of bureaucracy (apparatus) towards the service process to the community (traders) is still limited to a normative understanding of the process which is more likely to show a rigid and task-oriented understanding in order to achieve targets, this kind of thing was also said by the Head of Trade, that generally government organizations often face several problems, namely, less effective, less efficient and poor service quality.

Based on the opinion above, it was revealed that attitudes and management practices that lack reference to results, as well as culture which has become a factor causing the low quality of services provided by government bureaucracy. To overcome this culture, the attitude of view that is too oriented towards activities and accountability needs to be combined with the orientation of results that is in accordance with the needs of the community.

The level of effectiveness of market charges between 2013 and 2016 can be seen in table 4 below:

Table 4. Effectiveness of market.

| No | Year | Realization of Market's Retribution | Planning of Market's Retribution | Efectiveness (%) |
|----|------|-------------------------------------|----------------------------------|------------------|
| 1 | 2013 | 1.136.354.000 | 1.200.000.000 | 95 |
| 2 | 2014 | 1.280.041.000 | 1.520.000.000 | 84 |
| 3 | 2015 | 1.970.849.594 | 2.000.000.000 | 98 |
| 4 | 2016 | 1.520.966.424 | 1.800.000.000 | 85 |

From the results of the calculation of table 3 it can be seen that the effectiveness level of the overall market retribution is less effective. This is reflected in the realization of revenue that is always less or lower than the target set. The average value of achieving the target for the past 4 (four) years is 90.5%. This shows that the level of effectiveness of market levies is still less effective.

5 Discussion

From the results of the research and discussion that has been described behind it can be concluded that the effectiveness level of the overall market retribution is less effective. This is reflected in the realization of revenue that is always less or lower than the target set. In general, government organizations face several problems in fulfilling plans (targets) to increase market retribution revenue, namely, less effective, less efficient and poor service quality. Bureaucratic perception (apparatus) of the service process to the community (traders) is still limited to normative understanding of the process which is more likely to show a rigid understanding.

Pasar Paya Ilang organization as a public organization is difficult to adjust or adapt to changes that occur in society, this is all because of the long bureaucracy in making changes. The low ability and skills of Paya Ilang Market Employees in the management of regional finances, especially the management of market retribution acceptance, which is reflected in the lack of formal and functional education of employees in the Paya Ilang Market environment, resulting in a gap between personnel resources in the Paya Ilang Market and the development of good scientific disciplines technical knowledge and management of regional financial management and the use of computer technology in managing regional finances especially the management of market fees.

Based on the results of the study it can be concluded that the collection strategy to increase market revenue retribution in the Central Aceh Regency Market Office includes five indicators, namely: 1. expanding the revenue base, 2. strengthening the collection process, 3. increasing supervision, 4. increasing administrative efficiency and 5. suppressing collection costs and increase capacity through better planning.

6 Conclusion

Conclusion from this study that:

1. For payers of levies (traders), they should always pay market service fees, because the levies will basically be used by payers of levies (traders) themselves, namely as funds to repair damaged market facilities.
2. For officers, levies should be carried out in a meaningful way done with the correct procedure, so that it does not cause intake leakage. Concrete steps that can be done are by raising awareness to attract retribution always provide proof of payment, and report honestly earned retribution.

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