

Analysis of the Contribution and Effectiveness of Receiving Market Service Retributions to Regional Genuine Income in Yogyakarta City

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Abstract

Regional autonomy entails the rights, authorities, and responsibilities granted to autonomous regions, allowing them to oversee and manage their own government affairs and address local community interests in accordance with established laws and regulations. This research aims to identify the entities responsible for collecting market service fees and directing them to the local revenue office. The discussion is based on previous research findings. From these discussions, it becomes evident that several factors influence the contribution of market retribution collection to locally generated revenue. The research employs a descriptive qualitative analysis method to interpret various conditions and situations. Data collection includes interviews conducted at the Yogyakarta city regional revenue service and Yogyakarta city market. With this approach, it is anticipated that the contribution from market service levies to local revenue services will be realized. The research results conclude that by using market fees as one of the main sources of income, local governments can reduce their dependence on fund transfers from the central government.

Keywords

Market Retribution, Regional Income, Contribution, Effectiveness, Regional Autonomy

1. Introduction

In accordance with Article 1 Paragraph 5 of Chapter 1 General Provisions of Law Number 32 of 2004 on Regional Government, it is stated that "Regional autonomy is the right, authority, and

obligation of autonomous regions to manage and administer their own government affairs and local community interests in accordance with the laws and regulations." This principle, known as decentralization, is also applied by Indonesia in the governance process. Therefore, decentralization provides an opportunity for a specific region to carry out Regional Autonomy as mentioned in Law Number 32 of 2004. Decentralization, as reflected in the legal framework, signifies a shift of authority and responsibility from a central government to local governments (Hastuti, 2018). This concept empowers autonomous regions to independently handle matters of governance and community interests within the framework of the existing legal system. By delegating decision-making powers and administrative responsibilities to local levels, decentralization aims to ensure a more effective and responsive governance structure that is attuned to the unique needs and conditions of each region (Fitriana, 2018).

The principle of decentralization is essential in promoting effective governance and fostering local development (Jaya et al., 2020). It acknowledges the diversity of regions within a country and recognizes that different areas may require tailored approaches to address their specific challenges and opportunities. By granting regions the ability to manage their own affairs, decentralization enhances local participation and accountability, as decisions are made by those who are more familiar with the local context (Abdullah, 2005). Moreover, decentralization can contribute to more efficient resource allocation and utilization. Local governments are better positioned to identify and prioritize the needs of their communities, leading to more targeted and effective use of available resources. This can result in improved public services, infrastructure development, and overall quality of life for residents.

The principle of granting autonomy to a region entails that the government delegates authority to individual regions to govern themselves, encompassing various aspects such as delivering services to the community, implementing development initiatives, and ensuring social, political, and economic stability as well as national unity (Sunarso, 2006). This principle aims to decentralize governance, enabling regions to effectively manage their own affairs while contributing to the overall development of the nation (Harsasto, 2020). This approach is underpinned by the understanding that regions have unique characteristics, needs, and challenges that can be better addressed through local decision-making and administration. One of the key elements in ensuring the success of regional autonomy is providing regions with the necessary financial resources to carry out their functions effectively (Erawan et al., 2018). One significant source of regional funding is the Local Own-Source Revenue (*Pendapatan Asli Daerah* or PAD) (Sudarmana & Sudiarta, 2020). This revenue is generated by regions themselves and contributes significantly to their ability to carry out development projects, provide services, and ensure stability.

Local own-source revenue comprises various components, with two primary categories being local taxes and local levies. Local taxes include taxes imposed on various economic activities, such as property taxes and entertainment taxes (Putra, 2019). These taxes are collected by the local government and contribute to the region's revenue stream. On the other hand, local levies encompass fees charged for specific services provided by the local government, such as market fees or parking fees (Rajab, 2020). The utilization of local own-source revenue promotes financial independence and responsibility among regions. By generating their own revenue, regions become less reliant on central government funding, which in turn enables them to tailor their

development priorities and policies to meet the specific needs of their communities. This financial autonomy also encourages regions to enhance their revenue collection mechanisms and improve overall governance efficiency (Bardhan, 2002). Local levies refer to the charges imposed by a local government for specific services or permissions provided for the benefit of individuals or entities. These levies play a critical role in generating revenue to support local infrastructure development, service provisions, and regulatory functions. The concept of local levies is designed to ensure that those who directly benefit from certain services or permissions bear the associated costs, thus contributing to the sustainable financing of local initiatives (Islam et al., 2014).

Local levies encompass a diverse range of services and permissions that the local government provides to residents, businesses, and other entities within its jurisdiction. This mechanism enables the local government to generate funds while ensuring that the costs of services are distributed fairly among those who utilize them. By establishing local levies, local governments can enhance their financial autonomy and reduce their dependence on central government funding, allowing them to better address the specific needs and demands of their community (Haning, 2018). One notable category of local levies is the fee associated with traditional or simple markets, known as the market service fee. This fee is charged for the use of facilities within traditional markets, such as open spaces, stalls, or kiosks managed by the local government and designated for traders (Suryono, 2001). The rapid urbanization of many areas has amplified the need for improved services across various sectors, including market services and competitive business environments. To address this, local governments are focusing on optimizing the management and development of their marketplaces, creating a platform for enhanced service delivery and efficient utilization of market spaces (Bitner et al., 2000)

Recognizing the significance of effective market management, many local governments have taken steps to streamline market administration. In some cases, local governments have established local enterprises to oversee market management, transitioning from traditional administrative structures to more professional and efficient systems (Fitri & Syafrudin, 2021). A local enterprise is established with the primary intention of managing and overseeing markets and associated utilities, aiming to contribute to regional economic development and support both the local budget and the national economic growth (Asih & Syarifudin, 2020). The creation of a local enterprise is driven by the recognition of the pivotal role that markets play in economic activities and community welfare. These enterprises are tasked with core responsibilities that revolve around the provision of public services within the marketplace, the facilitation of trader development, and the active participation in maintaining price stability and ensuring the smooth distribution of goods and services within the market (Erawan et al., 2018).

The establishment of a local enterprise signifies a strategic move by local governments to optimize market management for economic prosperity. By centralizing and professionalizing the management of market facilities and services, local governments can better address the multifaceted challenges and opportunities posed by the dynamic market environment. The local enterprise assumes a central role in ensuring that markets function as efficient hubs of economic activity, fostering a conducive environment for traders, consumers, and the broader community (Rajab, 2020). One of the key responsibilities of a local enterprise is to provide essential public services in the realm of market operations. This involves managing the physical infrastructure of the market, such as stalls, kiosks, and other facilities, to ensure they are well-maintained and

properly utilized (Safitri & Sari, 2022). Moreover, the local enterprise is actively involved in supporting traders and vendors by offering guidance, training, and assistance to enhance their competitiveness and economic prospects. This approach aligns with the overarching goal of stimulating local economic growth and promoting entrepreneurship within the community. In addition to market-centric functions, a Local Enterprise also contributes to the macroeconomic stability of the region (Suryono, 2001). By actively participating in ensuring price stability and a smooth flow of goods and services within the market, the enterprise indirectly influences the broader economic landscape. This is particularly significant in maintaining a balanced and equitable distribution of goods, fostering consumer trust, and contributing to regional economic resilience. This research was conducted to analyze the contribution and effectiveness of receiving market service fees on local revenue in the Yogyakarta city. This study discusses the factors that influence the contribution of market retribution receipts to locally generated revenues.

2. Literature Review

2.1. Regional Genuine Income

Tax, as defined serves as a compulsory financial contribution imposed by the government on individuals or entities, with a legal obligation, and is non-voluntary in nature (Sinaga, 2018). This obligatory payment is mandated by law and doesn't yield direct benefits or immediate returns to the taxpayers. The funds collected from taxes are directed towards various governmental purposes, chiefly aimed at enhancing the overall welfare and prosperity of the citizens. The concept of taxation has evolved significantly over time, transitioning from being a mere fiscal tool to fund government operations to becoming a crucial instrument for socioeconomic development and public service provisioning (Blom-Hansen, 2019). Taxes, in their essence, embody a shared financial responsibility among the members of a society to contribute to the common good. This collective contribution mechanism enables governments to generate funds that are subsequently allocated to areas such as healthcare, education, infrastructure development, public safety, and social welfare programs (Lipsky, 1984)

Taxes serve a dual purpose in modern societies. On one hand, they serve as a critical source of revenue for the government, ensuring its ability to fulfill its functions and obligations. On the other hand, taxes play a role in wealth redistribution and income equality, as progressive tax systems often require higher-income individuals or entities to pay a larger share of their income in taxes, thus indirectly contributing to addressing social disparities. Governments leverage taxation policies as a means to regulate economic activities, influence consumer behavior, and encourage certain investments or industries. Tax incentives, deductions, and exemptions are tools used to drive desired economic outcomes, such as stimulating entrepreneurship, promoting green technologies, or boosting research and development (Nepal et al., 2021)

Local own source revenue refers to the revenue that flows into the local government's treasury and originates from the region's own resources. It encompasses various sources of income that are generated within the locality itself and play a pivotal role in sustaining the financial health of the local government. The concept of local own source revenue underscores the idea of self-sufficiency and financial autonomy for local administrations (Sari, 2017). One of the primary

components of local own source revenue is local taxes. These are levies imposed on individuals, businesses, and properties within the jurisdiction of the local government (Prawitra & Lutfi, 2021). These taxes can take various forms, such as property taxes, business taxes, and sales taxes, among others. Local taxes are essential contributors to the local revenue pool and play a crucial role in financing essential public services and development projects at the regional level. Another significant aspect of local own source revenue is the revenue generated from the management of local assets and resources. This could involve income generated from land leases, mining operations, natural resources exploitation, and other ventures that are undertaken within the region (Asih & Syarifudin, 2020). These earnings directly contribute to the financial sustenance of the local government and can be earmarked for specific projects that benefit the community. Furthermore, local own source revenue includes other legally sanctioned sources of revenue that are stipulated by prevailing laws and regulations. These can range from fines and penalties imposed for regulatory violations to licensing fees for various activities and services. Such revenues serve as a direct outcome of the local government's regulatory role and underscore its ability to maintain order, ensure compliance, and provide essential services to the public (Payne et al., 2018)

The concept of local own source revenue is not only about financial sustenance but also about promoting regional self-reliance and accountability. By generating revenue internally, local governments reduce their dependence on central government funding and gain greater control over their fiscal affairs. This fiscal autonomy enables local administrations to tailor their development strategies and allocate resources according to the unique needs and priorities of their communities (Sucipto, 2022). The definition of regional original revenue is based on Law Number 33 of 2004 concerning financial balance between the center and the Regions Article 1 number 18 that: "Regional own revenue, is income obtained by the region which is collected based on regional regulations in accordance with regional regulations in accordance with statutory regulations". According to Halim (2011) regarding the definition of regional original income, namely: "Regional Own Revenue (*Pendapatan Asli Daerah/PAD*) is all receipts from local tax payments, regional levies resulting from regional property, separated regional wealth management results and other regional original revenues are regional revenues originating from various regional original economic sources, it is hoped that each local government can build good economic infrastructure in their respective regions in order to increase their income".

Regional original income consists of four types of income originating from various regional groups, with the following details (Rajab, 2020): First, income from local taxes. This includes various types of taxes such as Hotel Tax, Restaurant and Diner Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, as well as Group C Issued Material Tax and Groundwater and Household Clean Water Utilization Tax. All of these taxes are important sources of income for local governments and are obtained from economic activities in the region. Second, there is income from regional levies. This includes Public Service Levy, Business Service Levy, and Certain Licensing Levy. This levy is a fee charged for various public and business services provided by local governments to communities and companies in the region. Third, there is Separated Regional Wealth Management Income. This refers to income obtained from the management of regional assets or wealth that are managed separately. This income can come from investment or management of natural resources and is a strategic source of income for the

area. Fourth, there is Other Legal Income. This includes various types of legitimate income that do not fall into the previous categories. This income can come from sources such as grants, central government funds, or other sources that are legally recognized as income for local governments. This local revenue is a very important source of funds for local governments to support various public programs and services, as well as to finance various development needs and projects at the regional level.

2.2. Market Service Retributions

The research conducted by Kumendong et al. (2019) sheds light on the notable advancements in the development of potential market service fees over the years. Their findings reveal a consistent increase in these fees from previous years up to the present. This trend underscores the importance of market service fees as a significant source of local revenue. The study suggests that the local government's commitment to improving and expanding market facilities and services has contributed to this upward trajectory in revenue generation. As markets play a crucial role in urban life by providing essential goods and services, enhancing their efficiency and quality has a direct positive impact on both traders and the general public (Haning, 2018). The increase in market service fees might indicate a corresponding improvement in the overall state of markets, including enhanced infrastructure, sanitation, security, and other amenities that attract more traders and customers. As local markets become more conducive for conducting business, they naturally draw higher footfall, leading to increased revenue for the local government (Iswanti, 2021).

Moreover, the research by Rajab (2020) reflects a collaborative effort between the local government and market stakeholders to foster sustainable economic growth. By optimizing the management of market services, the local government not only generates revenue but also creates an environment that supports the growth of local businesses and uplifts the living standards of the community. This study underscores the significance of continuously monitoring and enhancing market service fees as part of an overarching strategy to boost local revenue streams. As these fees directly impact both market operators and consumers, their effective management and fair distribution play a crucial role in building a thriving local economy and enhancing the quality of life for residents (Asih & Syarifudin, 2020).

The research conducted by Murniati & Kasasih (2017) provides insights into the dynamics of the contribution of market service fees to the local revenue. The study reveals that there has been a noticeable increase in the realization of market service fee contributions to the local revenue over the years. However, according to Blom-Hansen (2019), the effective use of these contributions has not yet reached an optimal level. The research highlights certain challenges that need attention. One such challenge is related to the increasing personnel costs due to the growth in the number of employees. This cost escalation might have implications for the overall financial efficiency of the local government's revenue management strategy. Furthermore, the study underlines the fact that the effectiveness of the market service fee contributions is contingent upon the local government's capacity to handle these funds judiciously (Safitri & Sari, 2022). While there has been an increase in revenue generation from these fees, the study suggests that the local government's management and utilization of these funds need to be more strategically aligned with community needs and development priorities. An interesting aspect raised by the

research pertains to the absence of sanctions for traders who default on paying the stipulated market service fees (Sucipto, 2022; Haning, 2018). This can hinder effective revenue collection and lead to potential financial imbalances. Establishing clear consequences for non-payment could be an important step towards ensuring a more consistent flow of revenue.

3. Research Method

The research employs a qualitative descriptive analysis method to explore and depict various conditions and situations related to the data collected through interviews concerning the examined issue at the local revenue agency of Yogyakarta city and the city market of Yogyakarta. The qualitative descriptive analysis method involves analyzing and describing a range of data collected from these sources. The research process consists of several key stages. Firstly, data collection occurs, drawing information from both the local revenue agency of Yogyakarta city and the city market of Yogyakarta. This initial stage lays the foundation for the subsequent analytical steps. Secondly, the study delves into the analysis of the contribution of market service fees to the local revenue. This step involves evaluating the financial impact of the collected fees on the local revenue pool, providing insights into the revenue generated from the market service fees. Simultaneously, the research conducts an analysis of the effectiveness of revenue collection from market service fees. This analytical phase aims to assess how efficiently the local government collects these fees and allocates them for the intended purposes, revealing the efficiency of the revenue collection process and its subsequent utilization.

4. Analysis Results and Discussion

This study analyzes how this contribution can be interpreted or said as a contribution given by market service retribution to the local revenue of the Yogyakarta city. Also, to be able to find out how big the market service retribution is to regional original revenue, therefore a formula can also be used to be able to find out the results of its realization, the formula used is:

$$\frac{\text{Realization of Market Service Retribution}}{\text{PAD realization}} \times 100\%$$

The researcher also intends to assess the contribution of the actual implementation of market service fees to the local revenue over a span of five years, gauging its effectiveness. This evaluation aims to determine whether the percentage of the obtained results exhibits an increase compared to the preceding years. Anticipating an increase in the contribution of market levies to local revenue is an important step in strengthening regional autonomy and increasing the ability of local governments to meet their various needs and responsibilities. The increase in income from this sector reflects the increasingly mature regional economy and the ability to manage local resources efficiently. This also creates various positive implications (Luo, 2000). By relying on market fees as one of the main sources of income, local governments can reduce their dependence on fund transfers from the central government. This gives regions more control over their own

budgets, minimizes the risk of uncertainty that may arise from changes in central policy, and allows for more adaptive decision making and responsiveness to local needs.

Additionally, local governments can allocate these additional resources to finance projects that improve residents' quality of life, such as improving access to education, health, transportation, and other public facilities. It can also encourage local economic growth by creating jobs and encouraging investment. By expecting additional income from market levies, local governments tend to strengthen their financial monitoring, accountability and reporting systems. This helps build community and investor confidence, which in turn can generate more opportunities for local economic growth. This creates opportunities to more effectively meet the needs of local communities, strengthen regional economies, and build a solid foundation for sustainable growth.

Furthermore, this audit has the main aim of stimulating regional growth and development by more effectively utilizing and managing funds originating from regional income sources. In this case, the main focus is on income originating from market service levies. However, it should also be noted that the realization of income from this levy may not always be in line with the income plan that has been set as a target from year to year. Therefore, it is important to evaluate the targets set by the Yogyakarta city government, with the aim of ensuring that these targets comply with the provisions of the applicable laws and regulations. By carefully reviewing the conformity of revenue targets with applicable regulations, regions can ensure that regional revenues can be maximized legally and transparently, which in turn will support sustainable growth and development in the Yogyakarta city.

This research is an important effort to assess the effectiveness of the system in the context of regional income, by comparing the realization of market service receipts and the realization of market service costs. The concept of effectiveness in this research refers to the extent to which a plan or approach can achieve the desired results, which ultimately reflects the level of success that has been achieved in achieving the stated goals. In the context of regional income, understanding this effectiveness indirectly indicates the extent to which the region has succeeded in optimizing income from its potential sources. This effectiveness assessment is not just about achieving higher revenues, but also about ensuring that these revenues are generated in an efficient manner and in accordance with legal requirements. In other words, this research not only pursues achieving revenue targets, but also assesses the extent to which these revenues can meet regional needs in an appropriate manner, ensuring that service costs do not exceed the revenues obtained. The results of this research will provide a clearer view of how local governments can improve the management and use of local income sources more effectively. This can also help in designing more targeted policies to maximize regional income, which will ultimately support development and better public services for the community. By measuring the effectiveness of local revenue systems, regions can better understand their financial performance and make better decisions in managing local assets and resources for community welfare.

5. Conclusion and Suggestion

Based on the discussion above, what the researcher described was sourced from the results of the research and data collection that the researchers obtained during the research at the regional

revenue service of the Yogyakarta city and the city market of Yogyakarta. Can see about the contribution of realization of market retribution to regional original income from year to year, then there are efforts that researchers have made in optimizing receipt of market service fees by intensifying increasing the number of markets in the Yogyakarta city. The city market of Yogyakarta formed a team to collect, improve supervision, revoke rental permits for traders who were in arrears and improve the quality of human resources.

The study's findings yield several recommendations for both the government and researchers. The government is advised to undertake proactive efforts, including making necessary adaptations to address evolving circumstances, such as tariff modifications and adjustments to regional regulations or new mayor regulations. Intensifying counseling sessions for traders regarding market service fee payments is crucial. Additionally, the government should consider fortifying existing regulations by incorporating penalties for traders who fall into arrears or delay fee payments. Furthermore, it's suggested that the government revises levy rates in alignment with market trends and traders' situations. The regional office is encouraged to enhance its supervision over the fee collection process on the ground, ensuring that all charges are accurately reported to reflect the real scenario.

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