

THE IMPLEMENTATION OF REGIONAL REGULATION OF GORONTALO CITY NUMBER 17 OF 2011 CONCERNING THE RETRIBUTION OF MARKET SERVICES IN GORONTALO CITY

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ABSTRACT

The aims of this study are to analyze the implementation of regional regulation of Gorontalo City Number 17 of 2011 concerning The Retribution of Market Services in Gorontalo City, and the factors that determine the implementation of the Regional Regulation. The research method used is descriptive qualitative. Data collection techniques through interviews, observation and documentation. Data analysis techniques through data reduction, data display and conclusion.

The results showed that the implementation of Gorontalo City Regional Regulation Number 17 of 2011 concerning Retribution of Market Services in Gorontalo City was carried out through a systematic strategy based on planning, implementing and monitoring that was carried out was not as expected. The inhibiting factors for the implementation of Regional Regulations are the number of human resource retributors who are not in accordance with the volume of work required, the utilization of accounting information systems that are not yet integrated, and the attitude of retributors and traders who are not enthusiastic in supporting the implementation process. The supporting factors for the implementation of Regional Regulations are effective communication between policy implementers and bureaucratic structures supported by clear SOPs and short fragmentation in the distribution of responsibilities.

Keywords: implementation, retribution, market services.

INTRODUCTION

Retribution of Market Service is a levy as payment for the provision of traditional/ simple market facilities, in the form of courts, booths, kiosks, which are managed by the Regional Government of Gorontalo City, and specifically provided for traders. Retribution for market services, the level of use of market services, based on area, type of place, period of use of market facilities and market class. With that, traders are required to pay a levy in accordance with the place occupied. The principle of determining service levy rates takes into

account the costs of providing market facilities which include operational costs, maintenance and volume of services that take into account the capacity of the community, aspects of justice, and effectiveness of service control.

Related to the management of market levies by the Regional Government of Gorontalo City, which is the implementor in the management of market charges, the Gorontalo City Industry and Trade Office has built cooperation with the Gorontalo City Revenue, Financial and Regional Asset Management Agency (DPPKAD), Market Managers, and the community as

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traders in that market. The hope is that with the implementation of Regional Regulation Number 17 of 2011 concerning the retribution of market services, market retribution services can run optimally and satisfy the public, because basically the implementation of policies in market services in the implementation and supervision of market retribution management is intended to maintain activities in a market levy management system according to the specified plan. In addition, this supervision is intended to determine the weaknesses faced in the voting, thus affecting the level of acceptance.

The implementation of the policy on Retribution of Market Services as stipulated in Regional Regulation Number 17 of 2011 has not been optimally implemented. This can be seen from the incomplete planning, implementation, monitoring and evaluation. In terms of planning, the market service charge policy in Gorontalo City shows that the planned and targeted levies have not yet been matched. Another thing that has not been optimal in implementing the retribution of market services policy in Gorontalo City is that the implementation of market service fees has not been effective. It appears that the traders are inaccurate when they are required to charge fees to deposit fees to the retributors. Often when the mandatory fees are collected to deposit fees, there are still those who procrastinate and are late in paying them. There are even traders who are obliged to retribution who do not want to pay administrative sanctions for delays. There are some traders who are obliged to retribution who do not pay the amount they are obliged to pay. In addition, monitoring and evaluation of market service charges in Gorontalo City are not routinely carried out. Monitoring and evaluation is carried out only once a month.

The implementation of Regional Regulation Number 17 of 2011 regarding the market service levy policy in Gorontalo City has not been optimal due to the attitude of the implementer, communication, resources and bureaucratic structures. The attitude of the implementers is caused by the quantity factor, the lack of the number of market managers who collect fees compared to the number of booths. The number of retributors is less than the volume of work assigned to them. Retributors cannot complete their main tasks and functions to complete the collection work for all mandatory retributions every day. This results in delays in collecting fees. Retributors tend to be slow in collecting fees, and some even use their working time to talk more with traders rather than directly collecting fees.

Communication has not been developed effectively among implementers. Not all of the information regarding market service fees in Gorontalo City is understood by the community and traders. This is because the socialization of the Gorontalo City Regional Government to the community and traders regarding the management of market service fees is rarely carried out, even for some traders it is almost never done. For some traders, this information is only obtained by word of mouth between traders. Some traders feel that they have never been collected to listen to various information about what market levies are, what the mechanism is and how it is managed.

The resources of the integrated information system have not been utilized to facilitate and support the activities of managing market service fees. Recording of the results of collection of user fees is still done manually. The not yet functioning of the integrated accounting information system in the management of market charges affects the smoothness of financial reporting. In addition, this could result in inac-

curate recording of the fee amount. Mistakes in manual addition can occur, so that the amount obtained is also not in accordance with the actual situation.

The bureaucratic structure in market service fees in Gorontalo City is inconsistent, in this case the implementing actors of the policy do not implement what is in the regulations which results in a lack of realization of market service levy revenue against predetermined retribution targets. Several provisions regarding the process of market service fees that are in Regional Regulation No. 17/2011 have not been implemented consistently by several implementers. Commitment from the top leaders is still weak in implementing existing regulations. Likewise, the subordinates also do not have a strong commitment in its application.

Public Administration Concept

Public administration consists of two syllables, namely administration and public. Administration is helping or serving intensively. Public means general, State and society or people at large. Public administration is a collaborative process carried out by a group of people who are members of a public organization rationally carrying out planning, organizing, mobilizing, and supervising people and infrastructure to achieve public goals, namely providing the best service to the community [1]. Public administration is all actions taken to implement government policies in providing services to the community, regarding the formulation and implementation of policies carried out by the bureaucracy on a large scale, and for the public interest [2].

The administration of all public interests and public affairs (public interest and public affairs) in a country is the scope of public administration activities. The wide range of issues covered by public administration activities does not only cover the activities of the executive branch, but also includes activities related to public mat-

ters held by the executive, legislative and judiciary bodies [3].

Public policy

Public policy in the international literature is referred to as public policy, as stated by Nugroho, which is a rule that regulates life together which must be obeyed and bind all citizens. Each violation will be given a sanction according to the weight of the violation committed and the sanction imposed in front of the community by an institution that has the task of imposing sanctions [4]. These rules or regulations can simply be understood as public policy, so this public policy can be interpreted as a law. But it is not just law but must understand it completely and correctly. When an issue involving common interests is deemed necessary to be regulated, the formulation of the issue becomes a public policy that must be carried out and formulated and agreed upon by the authorized officials. When the public policy is determined to be a public policy; whether it becomes a law, whether it becomes a government regulation or a presidential regulation including a regional regulation, then the public policy turns into a law that must be obeyed.

Broader public policies can be defined as actions taken by local governments that have an impact on many people. It is the same as Mac Rae and Wilde said that public policy is a series of actions chosen by the government which has an important influence on a large number of people. This definition implies that the policy consists of various activities that are linked, which are the choices of the government, so that the policy has an impact on a large number of people [5].

Retribution of Market Policy

Market levies are one of the regional levies that have the potential to increase regional income. Market is a certain area or location provided / determined by the

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regional government as a place for direct and regular sale and purchase of goods and services, consisting of courtyards, buildings in the form of kiosks, booths and other forms of buildings. Market retribution is a payment for the services of providing market facilities in the form of yards and booths which are managed by local governments and specially provided for traders [6]. Market retribution is a levy on traditional/simple market facilities in the form of yards or booths managed by the regional government and specifically provided for traders, not including those managed by regional market companies [7]. Market levies or market service charges are one type of public service levy whose existence is quite utilized by the community. According to the explanation of Government Regulation Number 66 of 2001, what is meant by market services are traditional or simple market facilities in the form of courts, booths managed by the regional government, which are specially provided for traders, excluding those managed by Regional Owned Enterprises and Private Parties. Other facilities managed by the local government for traders are security, public lighting, water supply, telephones, cleanliness and provision of fire extinguishers.

RESEARCH METHODS

This research was conducted with a qualitative approach. This type of research is descriptive qualitative which will analyze the implementation of Gorontalo City Regional Regulation Number 17 of 2011 concerning Market Service Charges in Gorontalo City seen from planning, implementation and monitoring evaluation. The factors inhibiting and supporting the implementation of the Perda are seen from the factors of communication, resources, the attitude of the implementer and the bureaucratic structure.

The sampling technique used to determine the number of informants is non-probability sampling which does not pro-

vide opportunities or opportunities for all implementers to become sample members. The non-probability sampling technique used to determine the number of key informants is purposive sampling or consideration sampling.

Data collection techniques in this study were through interview techniques, observation techniques, and documentary techniques. Data analysis techniques are carried out through data reduction, data presentation and conclusion / verification. Doubts about the research results are resolved by examining the validity of the research data through credibility and transferability.

RESEARCH RESULT

The results of this study are focused on two aspects: first, the implementation of Gorontalo City Regional Regulation Number 17 of 2011 concerning Market Service Charges in Gorontalo City. Second, the factors that determine the implementation of the Regional Regulation.

The implementation of Gorontalo City Regional Regulation Number 17 of 2011 is carried out through a systematic strategy based on planning, implementing and monitoring evaluation. At the planning stage, it can be seen that the planning of market service charges in Gorontalo City based on Regional Regulation No. 17 of 2011 is implemented with a top down-bottom up strategy approach. The top down strategy refers to the Regional Regulation Number 17 of 2011 as a derivative of the laws and regulations above which regulate the market service levy policy, which is then translated into the Annual Plan for Trade at the Gorontalo City Industry and Trade Office to be implemented in an integrated manner in all existing markets. in Gorontalo City. The bottom up strategy refers to the formulation of levy rates based on considerations of community capacity and aspects of justice. However, the planning stage has not been effective in achieving the tar-

get of realization of annual revenue from market service levies in Gorontalo City.

The implementation stage in the implementation of Gorontalo City Regional Regulation Number 17 of 2011 can be seen that the market service fees in Gorontalo City in terms of payment for the provision of market facilities in the form of yards, booths and/or kiosks managed by the Regional Government and specifically provided for traders are implemented in accordance with The provisions in Regional Regulation No. 17 of 2011. However, the implementation of the collection of the market service levies is not optimal in terms of the receipt of the retribution has not met the target achievement as planned in the annual plan.

Monitoring and evaluation in the implementation of Gorontalo City Regional Regulation Number 17 of 2011 is intended to match whether operational activities in the field are in accordance with the predetermined plans in achieving the objectives of the market service levy policy. The monitoring and evaluation stage in the implementation of the Gorontalo City Regional Regulation Number 17 of 2011 can be seen that the action of examining various irregularities, errors or mistakes and even inappropriate policies in market service fees in Gorontalo City, as well as an assessment of steps towards continuous improvement The implementation of market service levy management policies by related parties, namely the Head of Service, Head of Fields and Section Heads has been implemented in accordance with the provisions in Regional Regulation Number 17 of 2011 and the Annual Activity Program Plan of the Gorontalo City Industry and Trade Office 2019. However, daily monitoring by retributors has not been maximized, which is done once a week than it should be every day.

The factors that determine the implementation of Gorontalo City Regional Regulation Number 17 of 2011 are seen from

the communication, resources, attitudes of the implementer and the structure of the bureaucracy. These four factors were identified as inhibiting and driving factors in the policy implementation process.

Communication is a model of information exchange that occurs in the implementation of Gorontalo City Regional Regulation Number 17 of 2011. The approach model is carried out in a persuasive and personal manner where the contributors socialize various information on market service levies to traders regarding the amount of payments, arrears, other general notifications including guidance to merchants who are in arrears. The importance of socialization in the market service charge policy in Gorontalo City is to get support from traders for further policy steps from the Regional Government. This socialization is efficient because the traders gather in a meeting and then get the same information directly from the party who has authority over market management in Gorontalo City. Two-way communication between the Gorontalo City Industry and Trade Office as the market management authority and market traders in Gorontalo City has been running well, becoming a supporting factor in the implementation of Gorontalo City Regional Regulation Number 17 of 2011.

Resources consist of retributors and the means used in the implementation of Gorontalo City Regional Regulation Number 17 of 2011. From the aspect of retributors, it is known that the number of contributors has not fulfilled the volume of work in collecting market service fees in all markets in Gorontalo City. The number of contributors is inadequate, so that it is not yet able to accommodate the collection activities for all traders who are obliged to retain fees. In accordance with the results of a documentation study through the LAKIP of the Gorontalo City Industry and Trade Office in 2019, the achievement of an increase in the quantity

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(number) of market retribution officers reached 0 percent which means there is no increase in the number of officers because there is no recruitment for collectors or it can be stated that the human resources of officers still insufficient / adequate for the job needs of market service levies. Lack of number of contributory resources hampers the smooth performance and achievement of market service fees in Gorontalo.

In terms of facility resources, the market service levy policy in Gorontalo City experiences various obstacles because the current system is still semi-computerized, so that the data inputting process takes a long time and often an imbalance in the amount of fees received by regional revenues in making the retribution receipt report requires a long time, so the process of submitting reports to the leadership is ineffective and inefficient. The unutilized use of an integrated accounting information system in recording the collection and depositing of market fees hinders the reporting of data related to these charges to both the Head of the Gorontalo City Industry and Trade Office and to agencies related to regional income.

Resources are an inhibiting factor in the implementation of Gorontalo City Regional Regulation Number 17 of 2011, both human resources and facility resources. The insufficient number of human resource retributors hampers the achievement of the daily target. Accounting information system facilities have not been used in an integrated manner, thus hindering the recording and reporting of collection and payment of market service levies to leaders.

The attitude of the implementers is the way for policy implementers to respond to the policies of Gorontalo City Regional Regulation Number 17 of 2011. At the level of policy actors at the user level, they already know and understand the importance of the main task in

collecting user fees. The elements of training and coaching are an important part of the effort to realize the optimal attitude of the executor. There is a connection between the lack of enthusiasm of the retributors and the lack of smoothness of the incentives they receive.

Basically, the incentives received by retributors who experience tardiness also influence the morale of these retributors. Some traders who are also less orderly in depositing retribution show a lack of enthusiasm and low awareness in supporting market service charges. The attitude of the retributors is still not enthusiastic about invoicing and the attitude of traders who are still not enthusiastic about cooperating in timely payments is an inhibiting factor in the implementation of Gorontalo City Regional Regulation Number 17 of 2011.

The bureaucratic structure is the clarity of the Standard Operating Procedure (SOP) and the distribution of responsibilities among parties related to the implementation of the Gorontalo City Regional Regulation Number 17 of 2011. The SOP which is clearly stated in Regional Regulation Number 17 of 2011 becomes a reference and guideline in implementing levy policies market services in Gorontalo City. The procedures for collecting fees, depositing, invoicing, calculating and returning levies are carried out by referring to Regional Regulation No. 17 of 2011. In addition to SOPs, the distribution of authority and responsibility in implementing market service levy policies in Gorontalo City is carried out through coordination based on the main tasks and functions each. In the bureaucratic structure, the implementation of the market service levy policy in Gorontalo City shows a little fragmentation where the party directly involved is the Gorontalo City Industry and Trade Office. With the existence of SOP which is clearly a supporting factor in the smooth

implementation of the Gorontalo City Regional Regulation Number 17 of 2011, all implementers involved in this policy become easy in implementing the policy. Meanwhile, some fragmentation has supported communication and increased the capacity of existing officials to coordinate.

DISCUSSION

Planning in the implementation of Regional Regulation Number 17 of 2011 concerning Market Service Charges in Gorontalo City which has been implemented top-down and bottom-up, according to Bryson's theory [8] and the research results of Andika, et al. [9], government agencies in this case Gorontalo City Industry and Trade Office needs to implement a dynamic strategic management process so that the objectives of the strategy are in accordance with the strategic planning that has been carried out. It does not rule out the possibility of strategic planning being carried out continuously in accordance with the changing external-internal situation facing the organization. Referring to the opinion of Kadji [10], the top down and bottom up approach can encourage organizational change to increase efficiency or achieve better outcomes, because a careful planning process will have an impact on the running of work programs well. In accordance with the results of Siregar's research [11], that without careful planning something cannot go according to what is expected. Planning is very important in starting activities. Planning is a direction that determines the course of activities. Therefore, without proper planning carried out by the Gorontalo City Industry and Trade Office, all activities in the implementation of market service retribution policies in Gorontalo City will run irregularly. The annual planning for market service fees in Gorontalo City in 2021 and the following years is made based on observations and information on what has passed in 2020 and the previous year. Thus, the Municipi-

pal Government, especially the Gorontalo City Industry and Trade Office, can find out where the mistakes are to be eliminated and the strengths that must be maintained.

The implementation stage in the implementation of Gorontalo City Regional Regulation Number 17 of 2011 is in accordance with the provisions of the Perda, so according to Elwan's research [12], the implementation of Regional Regulation Number 17 of 2011 concerning Market Service Charges has been able to mobilize officials in the Industry and Trade Service. Gorontalo City starts from the top leadership, namely the Head of the Department to implementers in the field to carry out activities in the market service retribution. This means that the main essence of the implementation of the market service levy policy is the implementors' understanding of what should be done after Regional Regulation Number 17 of 2011 is declared in effect. This understanding includes efforts to administer it and have a real impact on society or impact on achieving the objectives of the implemented market service levy policy. In relation to the implementation of the market service levy policy in Gorontalo City, the implementation stage can be seen from the motivation of the Head of the Gorontalo City Industry and Trade Office to mobilize all implementor components in implementing policies to carry out their obligations appropriately and diligently, so as to achieve the targets set by the organization. Thus in implementing the collection of market service charges in Gorontalo City, it is not optimal in terms of receiving levies not meeting the target achievement as planned in the annual plan, the leadership of the Gorontalo City Industry and Trade Office needs to optimize the motivational efforts of the implementers. In this case, it is necessary to increase incentives for retributors, so that

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they can be more enthusiastic in pursuing the target acquisition.

The monitoring and evaluation phase in the implementation of Gorontalo City Regional Regulation Number 17 of 2011 has been carried out in accordance with the provisions in Regional Regulation Number 17 of 2011 and the Annual Activity Program Plan of the Gorontalo City Industry and Trade Office 2019. However, in daily monitoring by retributors not optimal where it is done once a week than it should be every day. In accordance with Siregar's research [11], the main essence of monitoring and evaluation by the Gorontalo City Industry and Trade Office has been directed to find out whether implementation, in this case the implementers are able to realize the previously planned targets and how the monitoring and evaluation itself is able to carry out its functions. in order to increase the Original Regional Income of Gorontalo City which is then used to finance the implementation of development in the regions, especially improving market services in Gorontalo City. Monitoring and evaluation needs to be carried out by the Gorontalo City Industry and Trade Office on a regular, periodic and continuous basis to prevent irregularities that could harm the Regional Government of Gorontalo City. One of the routine checks every day is checking the control card as authentic proof that the mandatory retribution has paid the levy and to whom the levy has been paid. In addition to conducting routine control card checks, the Gorontalo City Industry and Trade Office needs to improve the monitoring and evaluation process that has been implemented so far. This effort is to minimize the existence of violations and fraud in the field, as well as to optimize the collection of market fees that are carried out regularly and incidentally to the implementation of market charges. In line with Elwan's research [12], monitoring and evaluation of the market ser-

vice levy policy at the Gorontalo City Central Market is carried out by always conducting work evaluations through routine checks whether the implementation is in accordance with the plan or not. In this case, monitoring and evaluation need to be carried out intensively by the leadership of the Gorontalo City Industry and Trade Office by always monitoring the retributors in the market so that they can find out if there are deviations that occur in the existing planning according to existing standards.

Supporting factors in the implementation of Gorontalo City Regional Regulation Number 17 of 2011, namely First, smooth and good communication between all parties involved. Second, the bureaucratic structure through clear SOPs that makes it easier for actors to implement policies and has less flexibility in the distribution of responsibilities. In accordance with Edwards III's theory cited by Subarsono [13], this effective implementation was realized due to the knowledge of decision makers, in this case the Regional Government, namely the DPRD and the Mayor of Gorontalo and the implementers at the Gorontalo City Industry and Trade Office to the traders in market against what will be done in the market service levies. With the knowledge about the implementation of the market service levy management policy in Gorontalo City, it can run if communication goes well, so that any information related to this policy needs to be informed or communicated to all implementers appropriately, accurately and consistently. Thus all parties involved in the market service charge policy in Gorontalo City are increasingly consistent in implementing this policy.

In the process of implementing Regional Regulation Number 17 of 2011, it has been running according to what is stated in the Perda. The bureaucratic procedures for market service retribution policies are

indicated by the coordination between each sector/section in the Gorontalo City Industry and Trade Office. Routine coordination has also been carried out as part of the supervisory process in implementing the policy. In order for coordination to run well, each sector/section must understand the various duties and relationships between the fields / sections, so that misunderstandings do not arise. Therefore, the clarity of the SOP plays an important role as a reference that directs the tasks of the fields/sections to be easy and optimal. In accordance with Edwards III's theory cited by Subarsono [13], the bureaucratic structure has a positive and significant impact on the implementation of market service retribution policies in Gorontalo City, this has been supported, among other things, by the clarity of SOPs which serve as guidelines for every implementor in action.

The slight degree of fragmentation in the distribution of responsibility for implementing Regional Regulation No. 17/2011 shows flexibility in coordination. This is of course very supportive of the successful implementation of the market service levy policy in Gorontalo City because an organizational structure that is too long will tend to weaken supervision and cause red tape, namely complicated and complex bureaucratic procedures, which makes market service levy policy activities in Gorontalo City inflexible. The Gorontalo City Industry and Trade Office needs to avoid a fragmented (fragmented or scattered) bureaucratic structure that can increase communication failures, because the opportunity for distorted instructions is enormous. The more distorted in policy implementation, the more intensive coordination is needed.

Inhibiting factors in the implementation of Gorontalo City Regional Regulation Number 17 of 2011, namely First, good resources are limited in the number of human resources as contributors and

the integrated accounting information system has not been used in collecting and depositing market service fees. Second, the attitude of both retributors and traders is less enthusiastic.

The existence of resources in the implementation of Gorontalo City Regional Regulation Number 17 of 2011 is very important. In accordance with Edwards III's theory cited by Subarsono [13], even though the content of the market service levy management policy in Gorontalo City has been clearly and consistently communicated, if the implementor lacks the resources to implement it, the implementation will not be effective. Without the policy resources will only stay on paper and become documents. Humans are the most important resource in determining a successful implementation process. The success of the policy implementation process is highly dependent on the ability to use available resources. The limited number of human resources who collect fees for the implementation of market service levy management policies in Gorontalo City will affect the smooth implementation of these policies in the field. In order for the market service levy policy in Gorontalo City to be implemented accurately, consistently and optimally, it is necessary to increase the quantity of charge collectors to balance it with the needs of work in the field.

Equipment resources are a means used to operationalize the implementation of a policy that makes it easier to provide services in implementing the market service levy policy in Gorontalo City. The situation that the integrated accounting information system has not been utilized in the collection and depositing of market service fees in Gorontalo City will hinder the successful implementation of this policy because even though the quantity and quality of the contributors are adequate in carrying out their duties, this will not mean anything if not supported by

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adequate facilities. especially the use of information technology. Therefore, to achieve the success of the market service levy policy in Gorontalo City in an optimal and effective manner, the provision of an integrated accounting information system in recording and reporting market service fees is important to be carried out by the Gorontalo City Industry and Trade Office.

The attitude of both retributors and traders in implementing Gorontalo City Regulation Number 17 Year 2011, which is less enthusiastic in the process of collecting and paying fees, will hinder the success of policy implementation. In accordance with Edward III in Widodo [14], the willingness, desire and tendency of policy actors to implement policies is really needed, so that what is the goal of the policy can be realized. Thus, it is not enough for retributors and traders in Gorontalo City to only know what to do and have the ability to carry out the policy, but they must also have the will to implement the policy.

In order for the implementation of Gorontalo City Regional Regulation Number 17 of 2011 to be successful, the Regional Government of Gorontalo City through the Personnel Division and the Gorontalo City Industry and Trade Office needs to pay attention to the appointment of the bureaucracy, namely the appointment and selection of personnel implementing the market service levy policy in Gorontalo City. people who are dedicated to the policies that have been determined, more specifically to the interests of the Gorontalo people. Thus the attitude of the contributors will not cause real obstacles to policy implementation if the existing personnel carry out the policies desired by the higher-ranking officials.

In addition, the appropriateness of the payment of incentives for retributors needs to pay attention to the Regional Government of Gorontalo City to overcome

the problem of attitude of policy implementers. Given that people basically move based on their own interests, incentives influence the actions of policy implementers. By adding incentives and paying them on time, it will be a driving factor that makes executors carry out orders well. This is done as an effort to fulfill personal or organizational interests.

CONCLUSION

1. The implementation of Regional Regulation of Gorontalo City Number 17 of 2011 concerning The Retribution of Market Service in Gorontalo City is carried out through a systematic strategy based on planning, implementing and monitoring the evaluation that has not been implemented as expected.
2. Inhibiting factors for the implementation of Regional Regulations, namely the number of human resource retributors who are not in accordance with the volume of work required, the utilization of accounting information systems that are not yet integrated, and the attitude of retributors and traders who are not enthusiastic in supporting the implementation process.
3. Factors supporting the implementation of Regional Regulations, namely effective communication between policy implementers and bureaucratic structures supported by clear SOPs and short fragmentation in the distribution of responsibilities.

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