

CRITICAL PERSPECTIVE ON MANAGEMENT OF MARKET RETRIBUTION COLLECTION

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Abstract

The aim of this study is to discuss the issues of change in the management of market retribution collection in Sumbawa Regency. This study is a qualitative study, using the critical paradigm of Burrell and Morgan which is radical structuralist paradigm that emphasizes dominance, structural conflict and contradiction. The data analysis methods adopt Comstock critical research methods. The findings of this research are within the phase of planning and implementation of market retribution collection in Sumbawa regency there are problems occurred. And the problems are inaccurate of determination on retribution target, the lack of integrity of officers, the number of inadequate employees, and the absence of Operational System and Procedure (SOP). Therefore, the changes that can be take on are recalculation based on valid and comprehensive data in the determination of targets, mental reinforcement of officers with spiritual approach and understanding main duty and function, evaluation of employee needs based on workload, and the stipulation of Operational Systems and Procedures in the management of market retribution collection.

Keywords: Local Original Income (PAD), Market, Retribution, Critical Perspective

INTRODUCTION

One of the indicator of successful Local Governments in regional autonomy knowing by the minimalization of their depending to the central government, prioritizing regional revenues to perform governance. Regional Revenue consists of: a. Local Original Income (PAD) includes: 1). Local tax, 2). Local retribution, 3). Income of separated local wealth management, and 4). Other legitimate local revenue, b. Transfer revenue; and c. Other legitimate local income. The ability of Local Government in exploring and developing regional potency becomes a strategic action in realizing the goals of regional autonomy. The policy of regional autonomy is also supported by central government regulation by issuing Law no. 28/2009 on Regional Tax and Regional Retribution (PDRD). The regulation encourages the strengthening of regional autonomy through increasing regional income as well as the legal basis for the collection of regional income.

The implication of the decree of the PDRD Law enforce the Regional Government to align the regulation of local taxes and local retribution. The Government of Sumbawa Regency which is one of the districts of West Nusa Tenggara Province, Indonesia, is related to the local retribution, responding to the PDRD Law by defining the Regional Regulation (Perda) No. 1/2012 on Public Service Levy, Regional Regulation (Perda) No. 2/2012 on Business Services Levy, and Regional Regulation (Perda) No. 3/2012 on Specific Licensing Levies. According to Yudistria (2015) one of the potential revenue of retribution comes from the levy of market services. So it is also in Sumbawa regency, as the authority to collect retribution, stipulate traditional market levies as one of the source of local financial revenue in addition to other income. Market retribution in Sumbawa regency are classified: 1. public service levy, divided into trash services/sanitation levies and market services levies (subdivided to tradeswomen front-yard market and long partition) 2. business service levy, divided into local government assets levies (inform Bath, Wash, and Closet (MCK) on a market), and wholesale markets/shops-shops (subdivided to permanent stall and simple stall).

The management of market retribution collection, similar as well as regency financial management which is begins with planning activities. The target planning the management of market retribution collection in Sumbawa Regency is determined by the market leading sector with legislative approval. The Regional People's Representatives Council (DPRD) of Commission II has authority. Before setting the market retribution target, market leading sector (Department of Industrial Cooperatives and Trade (Diskoperindag) of Sumbawa Regency in 2016 and before, since 2017, in the hand of Regional Income Board (Bapenda) of Sumbawa Regency calculates the potency of market retribution in based on Regional Regulation (Perda) No. 1/2012 and Regional Regulation (Perda) No. 2/2012.

According to the four years data of planning market retribution target in Sumbawa Regency, begin 2013 until 2016, are always increased. It state in 2013 Rp. 2.594.115.100,00, 2014 Rp. 2.939.822.300,00, 2015 Rp. 3.074.914.300,00, and 2016 Rp. 3,075,018,756.00. The planning phase in the organization is essential, because planning is the basic process in which management decides the goals and the way to achieve it (Handoko, 2009: 77-78; Robbin et al., 2000: 247 in Rusniati and Haq, 2014). Furthermore, Hasibuan (2006: 91) in Rusniati and Haq (2014) planning becomes the basis of control / supervision because without any control / supervision plan cannot be done. In line with Halim (2012) states that when supervision is improved the effectiveness of retribution management will also increase. However in the phase of implementation, the data target realization is only Rp. 1.772.576.304,00 (68.33%) in 2013, Rp. 1,952,994,209,00 (66,43%) in 2014, Rp. 2,079,819,135,00 (67,64%) in 2015, and Rp. 1.950.486.973,00 (63.43%) in 2016. The average percentage of realization market retribution for four years its about 66%. This data show that the ineffectiveness of the management of market retribution collection in Sumbawa Regency. In the context the management of market retribution collection, when the target can be fully realized (100%) it can be assessed that the management is effective.

The ineffective target realization can be caused by inaccurate planning. Target set too high over than the resource capacity, and it suspected happen in planning phase the management market retribution collection in Sumbawa Regency. Base from the trend of the increasing target, while the potency remain still. Moreover, according to explanation of the Head of Trade (at the time of Diskoperindag as a market leading sector) every year the DPRD wish for the target to be higher than in previous years, without any logic potency calculation. This situation sometimes led to conflict between the executive-in this case represented by Diskoperindag, with the legislative-DPRD, at the time of setting the target market retribution. The act of DPRD shows the legislative domination over the executive. On the other hand, when the target has been set UPT Market and its staff, as the field staff of collection of market retribution, competing to be able to realize the set targets. The target realization will always be monitored by the direct chief, in that case is Head of Market Division. It will be monitor weekly and monthly, and there is regular evaluation attended by Chief of Bapenda. The Chief will strictly supervise both the Head of Market Division and KUPT Market with its staff, and start to push until the limit in order to achieve 100% target realization. Circumstantially, this condition could triggers a structural conflict, Head of Market Division gives pressure on KUPT Market with its staff, while Chief of Bapenda gives pressure to Head of Market Division. That is the phenomenon happening at the planning phase and its implication the management of market retribution collection.

Subsequently, at the implementation phase the management of market retribution collection, one of the causing factors that the target was not fully achieve in that years is the findings of the Inspection Report (LHP) of Sumbawa Regency. The findings was the lack of retribution deposits from merchant doing by unscrupulous coordinator of levies picker. One example in that case, LHP in 2017 for fiscal year 2016, there was coordinator of levies picker UPT Market Region I, from 2014 until 2016, commanded to immediately deposit the lack of market retribution of Rp. 27.561.000,00.

This phenomenon is also almost occurring in the other markets. The misappropriation by the coordinator picker indicated that quality in the human resource integrity of the management of market retribution collection still weak. In addition, in quantity of human resources, the lack of the number of retribution collectors, this can be seen from the double job as collectors. The sweeper empowering as seconded picker. The impact when a sweeper is seconded pickpocket was an unhandled market waste, and the further effect is dirty market with an unpleasant aroma. Unhygienic market conditions will certainly lead to reluctance of visitors and prospective buyers to go to the market. Another impact insufficient quantity of human resources was criminal acts, such as larceny and thievery and the victims were merchants, visitors and prospective buyers. This happened because there was very limited market security guard available in Sumbawa Regency. This reality so contradictive, because the retribution collection target that rises every year was not followed by an increasing quality and quantity in human resources managing the market.

This study aims to examine the issues of change in the management of market retribution collection in Sumbawa Regency, with an analysis that emphasizes dominance, structural conflict and contradictions. Researchers try to seek and involve into research setting, to emancipate and empower the actors in the management of market retribution collection. This study conducted in Sumbawa Regency for two reasons: first, there are 12 traditional markets which become object of retribution, spread in 3 area of UPT that is UPT Pasar Region I (which include Pasar Empang, Plampang Market, Pasar Labangka and Pasar Kabuyit), UPT Pasar Wilayah II Pasar Seketeng, Brang Bara Market, Brang Biji Market, Labuhan Market, and Lenangguar Market), and UPT Pasar Wilayah III (Pasar Utan, Pasar Pernang, and Alas Market). Second, according to data from the Regional Revenue and Financial Management (DPPK) of Sumbawa Regency, market retribution is the second largest source of retribution after health retribution.

LITERATURE REVIEW

Retribution in Regulatory and Theory

In the General Provisions of Law no. 28/2009 on PDRD, local retribution is regional levies as payment for certain services or licenses specially provided and / or presented by the Regional Government for the benefit of individuals or board. According to Samudra (1995: 273-274) local retribution is a regional levy as payment of usage or giving services provided by the government, except, such as the payment to the region as the organizer of a company or business regarded as a company is not intended as a levy area. According Budiono (2001: 14) retribution is a payment by whom using state services directly. Ilyas and Burton (2001: 6) explain the four elements attach to the meaning of retribution are: 1). Levied by law; 2). The characteristic of the charges can be forced; 3). The charges doing by the state; 4). Used for public expenses; and direct rewards by payers.

Classification of Local Retribution and Types of Market Retribution

Local retribution consist of three categories, that are: 1. Public Service Levy, levies on services provided or presented by the local government for the public purpose and can be used by individuals or board; 2. Business Services Levy, levies on services provided by local governments with commercial principles which are: a. services by utilizing the idle asset of local government; and / or b. services by local governments can not be provided by the private sector, and 3. Specific Licensing Retribution, levies on particular licensing services by local governments to individuals or board intended for the regulation and control of spatial use, use of natural resources, goods, infrastructure, facilities or specific facilities to protect the public purpose and preserve the environment. The market retribution collected by the Sumbawa Government part both of public service levy and business services levy. Public service levy (Regional Regulation / Perda No. 1/2012), the type of market levies are classified on trash services/sanitation levies and market services levies (having a form of: 1. tradeswomen front-yard market; 2. long partition). 2. Business service levy (Regional Regulation / Perda No. 2/2012), types of market levies are classified on local government assets levies (having a form Bath, Wash, and Closet (MCK) on a market), and wholesale markets/shops (having a form: 1. shops, 2. permanent stall, and 3. simple stall).

RESEARCH METHOD

This research design adopted Denzin and Lincoln's (1994) step. Firstly, this research approach using qualitative research, Moleong (2015) explains qualitative research is the study to understand the phenomena about the subjects experience such as behavior, perception,

motivation, actions and others, holistically, and descriptions in the form of words and languages, in a specific natural context by utilizing various natural methods. Secondly, the selection of research theoretical paradigms / perspectives that can inform and guide the research process. This study uses a critical paradigm / perspective, that aims "to emancipate" and "to transform" (Burrell and Morgan, 1979; Chua, 1986; Sarantakos, 1993; Roslender, 1992; Triyuwono, 2003 in Hartono, 2012). The critical paradigm inhabit on top two quadrants in the categorization of the scientific paradigm developed by Burrell and Morgan (1979), these two quadrants which are radical humanist paradigm and radical structuralist paradigm. The critical paradigm used in this research is radical structuralist paradigm.

Radical structuralism is committed to *radical change, emancipation, and potentiality*, in an analysis which emphasizes *structural conflict, modes of domination, contradiction and deprivation* (Burrell and Morgan, 1979: 34). The changes undertaken through observation of social or organizational conditions and the development of theory involves a process of rethinking on the basis of existing data and analyzed using different perspectives (Gioia and Pitre, 1993 in Chariri, 2009). Thirdly, connecting the research perspective with the empirical world method through methodology. A critical perspective according Salim (2001) in Malik and Nugroho (2016) emphasizes empathy and dialectical interaction between researchers and informants to reconstruct the reality through qualitative methods. The trait of the research quality criteria is *authentic and reflectivity*, meaning the findings are authentic reflections and reality are lived by the subject, so methodologically is *dialogic and dialectical*.

Fourth, the process of data collection methods, doing on the leading sector of the management market retribution collection in Sumbawa regency. This location setting is taken because the researcher is part of the market collection management activities and has been involved in the process. Patton (2002) states that qualitative research strategies include two things: *going in to field* (directly and involved with people in research in their environment) and *emphatic neutrality* (in terms of cognitive and emotional capacity of researchers in accessing data with confidence and authenticity). The informants in this study are based on the tasks, functions and responsibilities that are involved in the process of collecting market retribution. The informants were selected purposively, so informants were selected to obtain specific information in accordance with the research objectives (Asmony, 2015). In order to test the validity of the data, using data triangulation techniques, by utilizing parties outside the data as a comparison of the data. Parties closely related to market levies are the subject of such levies which are traders. Ari Kamayanti (2015) states interviews, observations, documentation, taking notes in the field and shooting or video of the most suitable method. Fifth, the data analysis method adopted the critical research methods by Comstock (1980), using a dialogue method

that requires actors involved in research use their potency as active actors to create history. Analytical critical research should be able to create dynamic relationships between subjects in social situations. Comstock presents critical research methods in seven stages. First, identify groups, identify dominant groups. Second, establishing an intersubjective relationship, critical research begins with a study of the subject's world to understand their lives, especially social rules, values and certain motivations that encourage them to behave. Third, knowledge of the historical development of social conditions. Fourth, build relationships between social conditions. Fifth, unraveling the contradiction, shows how the social conditions of the day were created to benefit only a certain group of people and suppress other groups. Sixth, participation to see new ways to make sense of the reality of the group. Seventh, participation for change. When depicted on the chart it will look like the chart below:

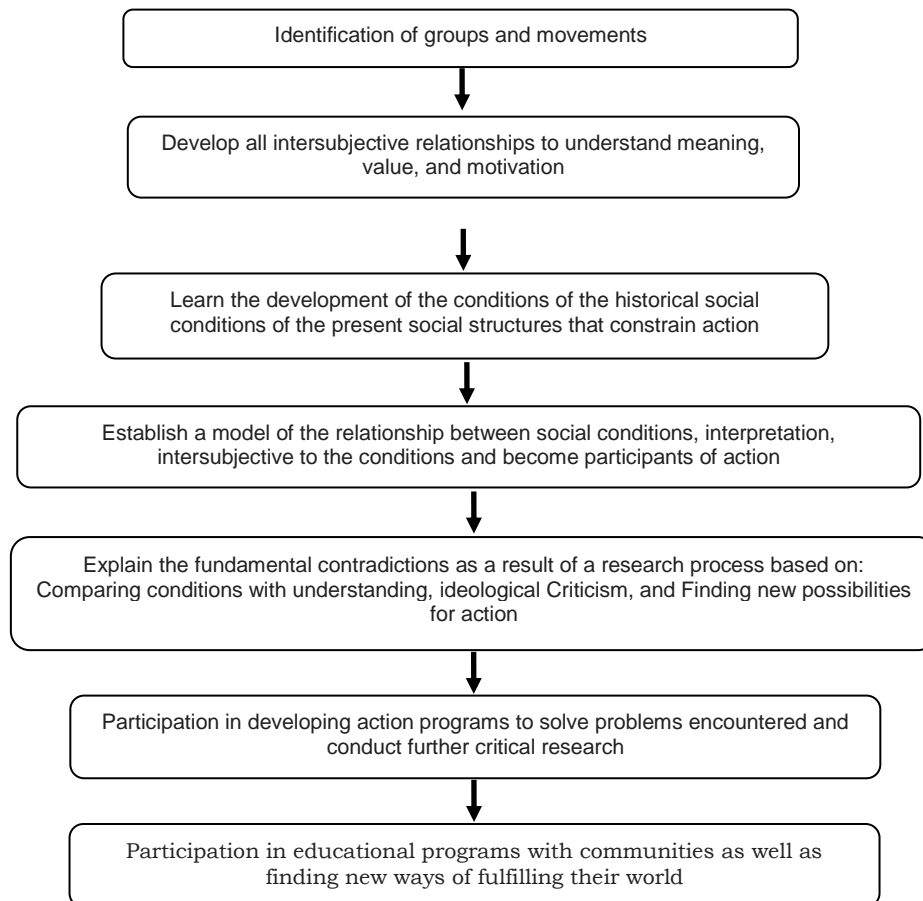


Figure 1. Stages in Data Analysis of Critical Research Methods
Comstock (1980)

FINDINGS AND DISCUSSION

Group Identification

Management of market retribution collection activities a part of local financial management activities, activities begin with the planning, implementation, administration, reporting, accountability and local financial controls. Planning is one important functions in management and its closely related to other functions, planning is a process that defining the organization's objectives or goals, establishing an overall strategy for achieving those goals, and developing a comprehensive hierarchy of plans to integrate and coordinate activities (Robbin et al., 2000: 247).

In the management of market retribution collection context, the planning process is carried out by the executive that is the Sumbawa Regency Government through the Organization of Regional Devices (OPD) as the *leading sector* of market levies namely the Regional Income Board (Bapenda) of Sumbawa Regency. In accordance with The Rule of Minister of Home Affair (Permendagri) No. 13/2006 on Guidelines for Regional Financial Management, the Head of Bapenda evaluates the results of the program and activities of the previous two fiscal years up to the first half of the current fiscal year. The purpose of this evaluation is to assess the achievement of defined performance and funding needs to be budgeted in the planned year, or in the budget language to assess the realization of target (market retribution) and expenditure (expenditure used to achieve target). Thereafter, the OPD shall prepare a Work Plan and Budget (RKA), all of which noted in the Regional Revenue and Budget Draft (RAPBD), and established together with the legislative / Regional People's Representatives Council (DPRD) into the Regional Revenue and Budget (APBD) by the issuance of Regional Regulations.

The groups involved in the process of management of market retribution collection are Bapenda Sumbawa Regency (executive) and DPRD of Sumbawa Regency (legislative), especially Commission II which handles market problem. In the planning process, the result of the process is market retribution target within one budget year, along with the budget of programs and activities, related with market division in Bapenda Sumbawa Regency. The target calculated based on the levy potential of each market multiplied by the tariff of retribution as stated in Regional Regulation no. 1/2012 and Regional Regulation No. 2/2012.

In implementation process of the management of market retribution collection, the field staff handle the important role, especially Technical Implementation Unit (UPT) of the Market and its staff. The legal standing about forming UPT Market, based on Regent Regulation (Perbub) No. 1/2007, concerning the Establishment of UPT at the District Office of Sumbawa Regency. The regulation was the old one, since Koperindag as the market *leading sector*. UPT

Market is divided into three Regions; Regional Market I (Kabuyit / Langam Market, Plampang Market, Labangka Market, and Empang Market), UPT Market Region II (Seketeng Market, Brang Biji Market, Brang Bara Market, Labuhan Market, and Lenangguar Market), and UPT Pasar Wilayah III (Alas Market, Pernang Market, and Utan Market). Structurally, UPT Market led by UPT Head (KUPT) assisted by Sub Division of Administration (Subbag TU) UPT. KUPT oversees the Coordinator of the levies picker, the levies picker, the sweeper and security guard. The security guard just only in Seketeng market, and none of it in others market.

Intersubjective Relationships

The Rule of Minister of Home Affair (Permendagri) No. 13/2006 about Guidelines for Regional Financial Management was a derivative regulation of Government Regulation no. 58/2005 on Regional Financial Management. Based on Permendagri No. 13/2006, the collection of market levies beginning with planning involving the legislative and the executive, sets out the planning in the form of levy target for one fiscal year. This process should be a vital process, because in planning there is a process of setting goals and a strategy to achieve these goals (Stoner et al., 1996: 265). The reality in the management of market retribution collection in Sumbawa regency, the legislature as the authority seem "to force" to set the target figure in the "over estimate" number, regardless of the calculations by OPD leading sector based the potency of each market. Like the Coordinator levies picker of Seketeng market said;

"Actually the target is still over, still high, with the rule it is still difficult, with the regulation we have been applied", the field staff never been involved in the target setting. The amount of merchants is still not accurately count"

Added by Head of Market Division Bapenda as follows;

"The real facts of existing traders that should be the potency of Seketeng market no more than 1300 traders per day. The number that show up in the market target was 1900 per day, especially in the tradeswomen front-yard market levy"

Once again he admitted about the market target planning;

"Yes, inaccurate, not very accurate"

When the target has been set in the next phase, the implementation, the UPT Market and its staff of each region must be able to achieve the target. Especially, the coordinator and levies picker as the front line of the collection of market levies. And the phenomenon related the coordinator and levies picker is their status were mostly contract workers. Less of them as the State Civil Apparatus (ASN). As a stated by Head of Market Division Bapenda;

"Many of them are contracts worker, aren't they Mr. Din? (while asking the Head of Market Management Section) are they contract worker? "(ask again to ensure) and answered "yes" by the Head of Market Management Section"

Contract worker established by the Decision Letter (SK) along with the Letter of Assignment of Chief of Bapenda which will be renewed every year, as stated by Market Alas levies picker:

"Extended in every year pack by Chief of Bapenda with Decision Letter"

In the perspective of agency theory this called "nexus" /relationship between *the principal* (Bupati) which gives authority and responsibility to *the agent* (contract worker) arranged in the contract of work on the agreement between both parties (Jensen & Meckling, 1976). The Bupati as principal through the Chief of Bapenda delegates to contract worker as picker to collect market levies from merchants. The relationship between agent and principal created "asymmetry information", in form of "adverse selection"-if the agents hide the information and "moral hazard"-if the agent hide their actions (Gilardi, 2001 in Halim and Abdullah, 2009). One of "adverse selection" doing by agent is hiding actual information on the number of traders, especially tradeswomen front-yard market / bakulan which fluctuating every day. Meanwhile, one of moral hazard action is the market levy amount paid the merchant does not complete deposit to the Regional Cash Account. As pointed out by Head of Market Division Bapenda; "But there are also deviation, cliches, the amount they've collected is not the same amount with they've deposit to"

as Alas Market picker statement, namely;

"Honestly there'll always be deviation, for example just to buy ice for their child or for whatever, it would be untrue if said zero of deviation "

Another reality is double task on a job, the SK as a sweeper, but assisted as picker. As explained by KUPT Pasar Alas:

"we double the duty function (tupoksi), he is a sweeper, he also as a picker"

The development of social conditions and the present social structure

In 2016 is the last year the management of market retribution collection handled by the Dinas Koperindag, because in 2017 its management transferred to Bapenda. Since then there have been several policy changes related to the management of market retribution collection, like ASN allowance on UPT Market staff, the increasing of compensation received by contract workers. The allowance call listless allowance (UL) and there is incentive paid per quarter. The increasing of compensation received by contract workers, because Bapenda assessed that the lack of proportionate calculation of compensation based on working days, as disclosed by the Head of Market Division;

"I think in 2017 is good enough, since handle by Bapenda there are a welfare staff change, we think about increasing the staff welfare, our friends with ASN status whether as levies picker, the sweeper and security guard there is an additional income based to the group and duty responsibilities in every month. In 2016 Dinas Koperindag there was no additional income, there was just salary and retribution incentive only. In fact in 2015 and 2016 contract workers work 30 days only counted 20 days work and their price was Rp. 35.000,- per day, since 2017 the daily wage increase to Rp. 50.000,- within 30 days work."

This policy influences the behavior of the coordinator and levies picker, in line with the disclosure of the Head of Market Division;

"There is a motivation that I see, they work better"

In the perspective of Expectancy Theory (Vroom, 1938 in Ivancevich et al., 2007; 287), expectancy refers to individual beliefs regarding subjective possibilities or probabilities, that a particular behavior will be followed by a particular outcome. In individual work environments holding business-performance expectations, in addition, there are also performance-performance expectations. Individual thinking, every behavior is associated with outcomes (rewards or punishments).

On the other hand, being a levies picker has a beneficial impact and a coveted position, as a stated by KUPT Pasar Alas:

"The levies picker will be a bone of contention, the beneficial of levies picker just like, if the onion is Rp. 20.000,- prize, the levies picker will only pay for Rp. 10.000,-, and the other factor motivate to be the levies picker, the proud of wearing uniform as civil servant"

Building a relationship model, Explaining the fundamental contradictions

According to Law 32/2004 on Regional Government article 19 verse 2 mentioned that the Regional People's Representatives Council (DPRD) and Regional Government as equal partners who both perform the duties as local government officials. This means that neither one of the two is subordinated, no role can be substituted, so it is fitting for both to establish an ideal and harmonious relationship. There is no superiority between DPRD and Local Government that dominates one among others. DPRD is also one of government element in the region has three main functions which are; 1. legislation function, DPRD together with the Regional Head to create and enact regional regulations, 2. budget functions, DPRD together with Local Government prepare and establish APBD, 3. supervisory function, which is manifested from the mechanism of "check and balances" in democratic system, in form of oversight of the implementation of regulations both by central government and local governments themselves.

Bapenda of Sumbawa Regency through Market Division with UPT Market and its staffs, administratively has independent legal authority to perform actions whether in the market, market policy, and administration. In the context of retribution management, Market Division with UPT Market and its staffs, perform their duties and authorities base on law. The system and procedure of collecting taxes, retribution, and other revenue receipts are still based on the old regulation of the Minister of Home Affairs Decree no. 43/1999, the same fact applied on retribution market collection in Sumbawa Regency. Because the System Operation and Procedure (SOP) explicitly does not exist yet. This fact is reinforced by the statement of Head of Market Division, as follows:

"The SOP is being process and fix it, SOP from Koperindag Office does not seem exist, nothing (in a soft voice), but the system/the management of retribution market collection runs itself. However I do have plan for a new SOP, which we adopt from the standard of modern markets from the Ministry of Commerce "

The statement from the Head of Market Division shows that during this time, the collection has been going on still with no SOP, in terms of the transparency and accountability of regional financial management, this condition susceptible to dishonest and fraud (Fadilah and Riharjo, 2013). The absence of SOP shows the weakness of Internal Control System (SPI). According to Mulyadi (2008: 163) the main purpose of SPI, are; safeguarding the organization's assets, checking the precise and reliability of accounting data, encouraging efficiency, and encouraging compliance management policies. The very weak point on SPI the management of market retribution collection is on the aspect of protecting the assets of the organization. It can be indicated by there were dishonest and fraud of coordinator dan levies picker.

Participation of educational programs for understanding the situation and social change social

The lousy planning process resulting inaccurate target. The implementation process supported by inadequate human resources both in quantity and quality, working days and workload problems, the unavailability of SOP become the main problems happened in process of management of retribution market collection in Sumbawa Regency.

At the analysis stage of this research, researchers criticize the community in terms of the level of common understanding and action taken but by using community language (Sandberg, 1976: 227, in Comstock, 1989). The weakness or problems in the process of market retribution collection in Sumbawa Regency that has been identified, it is actually understood by actor of the research. Researchers along with market involving actors on market management criticize the

circumstances to make a changes towards better conditions. The weakness or problems that conducted over process the management of market retribution collection in Sumbawa Regency:

1. Inaccurate target decision of market retribution, required recalculation of market potential along with valid and comprehensive data based to the real condition of the market, instead by involving the market officer. Then the calculation result multiplied by the tariff of each object according to the criteria of each market that becomes final target of market retribution.

2. The lack of human resource integrity, a Head of Market Division Bapenda state that integrity is related to mental human resources, therefore a spiritual approach is needed to strengthen integrity. The pressure is to give levies picker insight which one eligible as an income and which is not. In addition, the strengthening of the main duties of each officer's function, especially the coordinator levies picker and levies picker itself. The "reward and punishment" policy is also applied so that it will motivate officers to work harder with awards, and provide a deterrent effect with punishment for dishonest and fraud. Likewise, as stated by levies picker of Seketeng Market, in the levies picking process need to be strict monitoring, with the determination of the amount of each levies picker in each location. If there is deficit collection, is a must for the coordinator to "cross check" what is occurring. This step applies to levy objects of tradeswomen front-yard market.

3. Lack of human resources, in the case a double job of sweeper becomes levies picker. The need for an evaluation of workload and the amount of labor required, and the solution by calculating the proportion of the productive observation of work activity. In addition, the arrangement of working hours and compensation in accordance with working hours should be reviewed so none of side is dominated and disservice by the situation.

4. The management that runs based to old habits. There is no SOP establish becomes a vital issue, the biggest obstruction to realizing *Good Governance*. According to Wati, et al., (2014) there are seven urgencies of Good Governance and there are three highly relevant in the context of the management of market retribution collection, namely; a. eradicate KKN in the administration of government, b. improve the governance system and c. better public services. As many mentioned in *Good Governance* include the principles of transparency and accountability. Transparency according to United Nations Development Program (UNDP) access to more open information provided adequately and easily understood, so it can be used as a monitoring and evaluation tool. Accountability (UNDP) accountability of the work to the stakeholders.

CONCLUSION AND RESEARCH LIMITATIONS

The management of market retribution collection in Sumbawa Regency at the planning stage and implementation stage has not been well under way. It can be identified that the issue of dominance, structural conflict and contradictions occurred. The legislative (DPRD) with the authority pressure to executive (Bapenda) of Sumbawa Regency in the determination of target market retribution in the planning stage. Field officers who know the real condition of the market, are not involved in targeting, thus affecting target accuracy. The calculation of retribution potency tends to over estimate. The implication when the implementation stage, KUPT and its staff must make every effort to realize the target. At the time when the realization did not reach the target, there will be a structural conflict happened between the coordinator or levies picker with the Head of Market Division, in the next level, with the Chief of Bapenda. The trigger because the realization of the target becomes one of the benchmarks of Bapenda's performance as a leading sector of market retribution management.

At the implementation stage also, the reality in term of quality, about the weakness of integrity from the coordinator and levies picker in carrying out their duties and responsibilities, encourage the occurrence of fraudulent retribution levies. In terms of quantity, the number of levies picker is still inadequate, this can be shown with the help of sweeper, worker outside the tupoksi of levies picker. In addition, workload, number of working days and officer compensation becomes the point of one bevy dominance to the other. The management of market retribution collection that is part of the regional financial management, is carried out according to the old habits, following the system of the previous leading sector.

These problems and weaknesses shows that at the planning stage a valid and comprehensive data is required regarding the determination of market potential as the basis for setting market retribution targets. Participation of market officers is also very necessary because they are the ones who understand about the field conditions. At the implementation stage, the lack of integrity of the coordinator and levies picker, it is necessary to strengthen the spirituality of the officer with the emphasis on which one eligible as an income and which is not. Intensively strengthening the main task and function (tupoksi) for the coordinator and levies picker is an urgent, there be understanding about their respective roles. The inadequacy of levies picker required to evaluate the workload and the amount of labor required, by calculating the productive percentage of work activity observation, in addition to the working hours arrangement and the determination of the appropriate compensation amount is also required.

The need of Operational Standards and Procedures (SOPs) is also vital, to actualize of good governance. SOP which is part of Internal Control System (SPI), Mulyadi (2008: 163) mentioned that the main purpose of SPI, are: safeguarding the organization's assets, checking

the precise and reliability of accounting data, encouraging efficiency, and encouraging compliance management policies. Thus the principle of transparency and accountability in good governance can be complete.

This study conducted by Bapenda Sumbawa Regency as the leading sector, highlighted the management of market retribution collection. The study explore the behavior, perceptions, motivations and actions undertaken by the officers and stakeholders (DPRD) as internal side of government in Sumbawa regency. The management of market retribution collection is inseparable from the role of traders as mandatory retribution and other parties such as, Village Government in the market environment, UPTD Hygiene and Garbage, and the surrounding community or can be called an external party in the management of market retribution collection. The attainment of the target market levy is also strongly influenced by the traders, it was stated from the interview process, several times explained that the arrears and unlawful traders who do not pay retribution. That's why the realization of market retribution is reduced. For future research it is suggested to explore more the role of traders and other related parties, as mentioned above, so that more relevant and comprehensive information can be obtained. Further steps will be more accurate changes to improve to the management of market retribution collection in Sumbawa regency.

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