

RINGKASAN

Penelitian ini dilatarbelakangi dari Pasar Wage Purwokerto sebagai pasar rakyat terbesar dan tertua di Kabupaten Banyumas yang dimanfaatkan agar dapat memberikan kontribusi dalam peningkatan sumber retribusi daerah. Namun dalam implementasinya masih mengalami kendala yang menyebabkan pemungutan retribusi pelayanan pasar tidak sepenuhnya berjalan optimal. Dilihat dari realisasi penerimaan pendapatan retribusi pelayanan pasar di Pasar Wage Purwokerto periode 2017 – 2021 mengalami fluktuasi dan terdapat target retribusi pelayanan pasar yang belum tercapai. Kemudian ditinjau dari kontribusi retribusi pelayanan pasar di Pasar Wage Purwokerto periode 2017 – 2021 terhadap penerimaan retribusi daerah Kabupaten Banyumas hanya berkisar antara 2,31% – 2,91%.

Penelitian ini bertujuan untuk mendeskripsikan dan mengetahui faktor-faktor pendorong dan penghambat dalam implementasi kebijakan pemungutan retribusi pelayanan pasar di Pasar Wage Purwokerto dalam meningkatkan retribusi daerah Kabupaten Banyumas. Metode penelitian yang digunakan adalah kualitatif deskriptif. Teknik penentuan informan menggunakan *purposive sampling*. Metode pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Metode analisis data yang digunakan dalam penelitian ini adalah model analisis interaktif menurut Miles, Huberman, Saldana (2014)

Hasil penelitian menunjukkan implementasi kebijakan pemungutan retribusi pelayanan pasar di Pasar Wage Purwokerto tidak sepenuhnya berjalan optimal dilihat dari perspektif *what's happening*. Pelaksanaan sistem pemungutan retribusi manual masih menimbulkan banyak kendala didalamnya. Hal ini dapat dilihat dari peran dan tupoksi aktor kebijakan belum maksimal, tujuan target retribusi sudah dibuat jelas mengacu pada petunjuk pelaksana namun data perhitungan potensi pasar kurang lengkap, terdapat kerumitan dalam menerapkan isi kebijakan berupa sanksi administrasi dan pencabutan surat penempatan/pembatalan surat perjanjian, koordinasi dan rekonsiliasi sudah rutin namun partisipasi aktor masih rendah dalam monitoring dan evaluasi setiap kegiatan pengelolaan pasar dan mengawasi dan memantau hasil pemungutan retribusi sedangkan partisipasi kelompok sasaran masih rendah karena ditemukan pedagang yang membayar tidak sesuai tarif retribusi, rendahnya kompetensi juru pungut retribusi dan ditemukan oknum juru pungut retribusi yang melakukan penyimpangan sehingga berdampak pada kebocoran pendapatan namun SDM non manusia dari tersedianya anggaran dan fasilitas sudah cukup memadai sedangkan komunikasi antara pelaksana kebijakan dengan kelompok sasaran sudah cukup baik namun belum ada penyelenggaraan sosialisasi kebijakan.

Faktor pendorong meliputi: (a) koordinasi dan rekonsiliasi rutin antara pelaksana kebijakan (b) adanya petunjuk pelaksana sebagai pedoman kebijakan (c) ketersediaan sumber anggaran dan fasilitas untuk menunjang kelancaran tugas. Faktor penghambat meliputi: (a) rendahnya kuantitas dan kualitas SDM juru pungut retribusi (b) tidak lengkapnya data potensi perhitungan pasar (c) laporan administrasi keuangan tidak lengkap (d) rendahnya mekanisme pengawasan kepala unit pasar terhadap hasil pemungutan retribusi pelayanan pasar.

Kata kunci: Implementasi Kebijakan, Retribusi Pelayanan Pasar dan Pasar Wage Purwokerto.

SUMMARY

This research is motivated by Purwokerto Wage Market as the largest and oldest public market in Banyumas Regency which is utilized in order to contribute to the increase of regional retribution sources. However, in its implementation, it still experiences obstacles that cause the collection of market service levies to not fully run optimally. Judging from the realization of market service levy revenue at Pasar Wage Purwokerto for the period 2017-2021, it fluctuates and there are market service levy targets that have not been achieved. Then in terms of the contribution of market service levy at Pasar Wage Purwokerto for the period 2017-2021 to the regional levy revenue of Banyumas Regency only ranges from 2.31% - 2.91%.

This research aims to describe and find out the driving and inhibiting factors in the implementation of market service levy collection policy in Purwokerto Wage Market in increasing local retribution of Banyumas Regency. The research method used is descriptive qualitative. The technique of determining informants using purposive sampling. The data collection methods used were interview, observation and documentation. The data analysis method used in this research is an interactive analysis model according to Miles, Huberman, Saldana (2014)

The results showed that the implementation of market service levy collection policy in Purwokerto Wage Market was not fully optimized from the perspective of what's happening. The implementation of manual retribution collection system still causes many obstacles in it. This can be seen from the roles and duties of policy actors have not been maximized, the objectives of the retribution target have been made clear referring to the implementing instructions but the data on the calculation of market potential is incomplete, there are complexities in implementing the contents of the policy in the form of administrative sanctions and revocation of placement letters/cancellation of agreement letters, coordination and reconciliation are routine but the participation of actors is still low in monitoring and evaluating each market management activity and supervising and monitoring the results of retribution collection while the participation of the target group is still low because there are traders who pay not according to the retribution tariff, low competence of retribution collectors and found unscrupulous retribution collectors who commit irregularities that have an impact on revenue leakage but non-human resources from the availability of budgets and facilities are quite adequate while communication between policy implementers and target groups is quite good but there has been no implementation of policy socialization.

The driving factors include: (a) routine coordination and reconciliation between policy implementers (b) the existence of implementing instructions as policy guidelines (c) the availability of budget resources and facilities to support the smooth running of tasks. The inhibiting factors include: (a) low quantity and quality of human resources of retribution collectors (b) incomplete data on potential market calculations (c) incomplete financial administration reports (d) low supervision mechanism of the head of the market unit on the results of market service retribution collection.

Keywords: Policy Implementation, Market Service Levies and Purwokerto Wage Market.

