Strategies of Regional Levies of the Agriculture and Plantation Office of Central Java Province

By
Diah Setyorini Gunawan*, Icuk Rangga Bawono
Faculty of Economic and Business, Universitas Jenderal Soedirman
*Corresponding Author: diah.g@unsoed.ac.id

Submission: January 01, 2023; Accepted: March 13, 2023

ABSTRACT: The management of regional levies at the Regional Apparatus Organizations needs to be done optimally, including in this case the management of regional levies at the Agriculture and Plantation Office of Central Java Province. In this regard, it is necessary to prepare a Local Own-Source Revenue strategies from the regional levies sector. The preparation of the strategies based on the results of the identification of strengths, weaknesses, opportunities, and threats in terms of collecting regional levies. This study used primary data and secondary data. Primary data include the interviews results with key informants regarding the strengths, weaknesses, opportunities, and threats in terms of collecting regional levies while secondary data include data on regional levies and references related to the Agriculture and Plantation Office of Central Java Province. This study used SWOT analysis. From this study, it can be identified the strengths, weaknesses, opportunities, and threats in terms of collecting regional levies and the strategies for the regional levies at the Agriculture and Plantation Office of Central Java Province

Keywords: Strategies, Local Own-Source Revenue, Regional Levies.

ABSTRAK: Pengelolaan retribusi daerah di Organisasi Perangkat Daerah perlu dilakukan secara optimal termasuk dalam hal ini adalah pengelolaan retribusi daerah di Dinas Pertanian dan Perkebunan Provinsi Jawa Tengah. Terkait dengan hal ini, perlu dilakukan penyusunan strategi Pendapatan Asli Daerah dari sektor retribusi daerah. Penyusunan strategi didasarkan pada hasil identifikasi kekuatan, kelemahan, peluang, dan ancaman dalam hal pemungutan retribusi daerah. Data yang digunakan dalam penelitian ini meliputi data primer dan data sekunder. Data primer berupa hasil wawancara dengan informan kunci terkait kekuatan, kelemahan, peluang, dan ancaman dalam hal pemungutan retribusi daerah sedangkan data sekunder berupa data penerimaan retribusi daerah serta referensi-referensi terkait Dinas Pertanian dan Perkebunan Provinsi Jawa Tengah. Penelitian ini menggunakan alat analisis SWOT. Dari penelitian ini dapat diidentifikasi kekuatan, kelemahan, peluang, dan ancaman dalam hal pemungutan retribusi daerah serta strategi retribusi daerah Dinas Pertanian dan Perkebunan Provinsi Jawa Tengah

Kata Kunci: Strategi, Pendapatan Asli Daerah, Retribusi Daerah.
INTRODUCTION

Each region is expected to optimize financial capabilities. This aims to reduce regional dependence on the central government. In fact, many regions depend on central government transfer funds to finance regional expenditures. Several researches show that Local Own-Source Revenue contribution to independence in terms of regional finance in Indonesia is still low (Sari, Garvera, & Sihabudin, 2018). Research in several countries shows the same result regarding the independence in terms of regional finance. Research in Israel shows that local government dependence on central government transfer funds is still high (Baskaran, Brender, Blesse, & Reingewert, 2016). Meanwhile, at Poland, local government cannot maximize Local Own-Source Revenue, so it can be concluded that local government dependence on central government transfer funds is still high (Kotarba & Anna, 2014). This condition shows the importance of revenue reform. Regions need to optimize their regional revenues and also implement good governance. In general, revenue reform has a positive effect on the overall revenue structure (Bekoe, Danquah, & Senahey, 2016). The result of research in 95 developing countries in the period 1981-2015 shows that revenue reform is positively and significantly related to the performance of revenues in developing countries (Gnangnon & Brun, 2019). Revenue reform is an effort expected by parties related to regional taxes and regional levies (Hanlon, Hoopes, & Slemrod, 2019).

The quality of regional revenue and expenditure budgets can ensure the realization of good governance. Based on the Regulation of the Minister of State Apparatus and Bureaucratic Reform Number 25 of 2020 concerning Bureaucratic Reform Roadmap, good governance is important for national development. Governance quality influences the implementation of national development programs. The good governance will encourage the faster implementation of national or regional development. Efforts to improve governance are carried out by seeking the best paradigm that can be practiced.

The role of the regional government in exploring and developing various regional potentials will greatly determine the success of implementing governmental tasks, development and community services in the regions. The main characteristics that indicate an autonomous region that is capable of autonomy are that the autonomous region must have the authority and ability to explore its own financial resources, and decreased dependence on central government assistance, so that Local Own-Source Revenue must be the largest part of regional revenue (Rosmery, 2013).

The Directorate General of Fiscal Balance (Direktorat Jenderal Perimbangan Keuangan) defines Local Own-Source Revenue as revenue earned by the regions which is collected based on regional regulations in accordance with statutory regulations. The percentage of Local Own-Source Revenue to total regional revenue shows the magnitude of Local Own-Source Revenue contribution to total regional revenue. The greater the percentage of Local Own-Source Revenue to total revenue and to total expenditure, it is highly desirable in the context of implementing regional autonomy. Local Own-Source Revenue consists of regional taxes, regional levies, results of separate regional asset management, and other legitimate Local Own-Source Revenue (Direktorat Jenderal Perimbangan Keuangan, 2021).

Provincial, regency and city regional governments regulate and manage their own governmental affairs according to the principle of autonomy and co-administration in order to maximize the efficiency and effectiveness of providing services to the community. To carry out government affairs and provide services to the community, the regions are given a revenue assignment as one of the regional empowering functions. As autonomous regions, regions are given the authority to collect regional revenues as well as the authority to make loans. In addition to this authority, there is a transfer system between levels of government (intergovernmental transfer system). The granting of this authority is part of the implementation of fiscal decentralization. In fiscal decentralization, the greater the effort so the greater the outcome that will be obtained (Haribowo, 2019).

Regions are required to be financially independent. An independent region is a region that is not fully financially dependent on the central government. For this reason, regions are required to be able to optimize their revenue (Saputra, Amzar, & Purwaka, 2015).
Regional taxes and levies are important sources of funding for regional development. Optimization of regional revenue originating from regional taxes and regional levies is a hope and at the same time a way out of regional financial problems. Through Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the government expanded the objects of regional taxes and regional levies, and provided discretion in determining the rates. This is related to efforts to optimize regional revenue originating from regional taxes and regional levies.

According to Law Number 28 of 2009, regional levies are payments for services or the granting of certain permits specifically granted by the local government for the benefit of individuals or entities. This definition shows that the regional government has the right to receive compensation (regional levies) if there are services or services provided by the regional government to individuals or entities. Based on Article 108 Paragraph 1 of Law Number 28 of 2009, objects of regional levies include general services, business services and certain permits (Direktorat Jenderal Perimbangan Keuangan, 2021).

The management of regional levies must be carried out optimally. Based on data from 2018 to 2021, the average regional taxes contribution to Local Own-Source Revenue of Central Java Province is 82 percent, while the contribution of regional levies to Local Own-Source Revenue of Central Java Province is still below one percent. The contribution of regional levies to the Local Own-Source Revenue of Central Java Province is still in the range of 0.7 percent to 0.8 percent (Badan Pusat Statistik Provinsi Jawa Tengah, 2022). In this regard, it is necessary to prepare strategies of regional levies based on the results of the identification of strengths, weaknesses, opportunities, and threats faced by the Regional Apparatus Organization of Central Java Province in terms of collecting regional levies.

This research examines regional levies for the Agriculture and Plantation Office of Central Java Province (Dinas Pertanian dan Perkebunan Provinsi Jawa Tengah). Based on data from the Regional Revenue Management Agency of Central Java Province (Badan Pengelola Pendapatan Daerah Provinsi Jawa Tengah), the Agriculture and Plantation Office is the Regional Apparatus Organization with the second largest regional levies realization in Central Java Province in the 2016-2021 period. The Regional Apparatus Organization with the first largest regional levies realization is the Health Office. The Agriculture and Plantation Office has the potential to become a Regional Apparatus Organization with the largest regional levies realization in Central Java Province considering the relations between the Agriculture and Plantation Office and the food sector which has important value in human life. This Regional Apparatus Organization is expected to have strategies to optimize regional levies.

The Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments simplifies the types of regional taxes and regional levies that regulated in Law Number 28 of 2009. The Law on Financial Relations between the Central Government and Regional Governments reclassifies 16 types regional taxes into 14 types and rationalizing regional levies from 32 types of services to 18 types of services. Even though it has been made into law, the Law on Financial Relations between the Central Government and Regional Governments still provides space for local governments to adjust its implementation in the field. Local governments have two years to issue local regulations on their respective regional taxes and regional levies, as a derivative of the Law on Financial Relations between the Central Government and Regional Governments. Regional governments also need to prepare strategies that are right on target to secure their regional tax and regional levies revenue.

Researchers on regional levies has been conducted in Indonesia and other countries. Research conducted by Martini, Pambudi, & Mubarok (2019) analyzed the contribution of regional levies to Palembang City’s Local Own-Source Revenue by using contribution ratio analysis. Similar research conducted by Nusa & Panggalo (2022), this research analyzed the contribution of regional taxes and regional levies to Local Own-Source Revenue in Papua Province using multiple linear regression analysis.

Other researches related to regional levies analyzed from different points of view. Research conducted by Asatryan, Baskaran, & Heinemann (2017) analyzed the effect of direct democracy on the level and structure of local taxes in Germany. Research conducted by Amri, Masbar, & Hasdi (2019) analyzed the causal relationship between economic growth, regional taxes revenue, and regional levies revenue. Research conducted by Etel (2019) analyzed how to reduce costs of local tax collection...
in Poland, while research conducted by Glushchenko & Kozhalina (2019) analyzed the role of regional taxation in the system of regional budgets in Ukraine.

Research conducted by Arintoko & Bawono (2021) analyzed the optimization of regional taxes revenue for Tegal City using ratio analysis and Klassen Typology mapping, while research conducted by Liswatin (2022) analyzed innovations in regional taxes and regional levies management in Konawe Regency using qualitative analysis. Another research conducted by Fähriza, Lubis, & Az Zakiyyah (2022) analyzed factors affecting Local Own-Source Revenue in Nusa Tenggara Timur.

Previous research on regional levies did not identify strategies based on strengths, weaknesses, opportunities, and threats (SWOT) analysis. This research identified the strengths, weaknesses, opportunities, and threats faced by the Agriculture and Plantation Office of Central Java Province in terms of collecting regional levies. The strategies identified based on the results of the SWOT analysis. This is the novelty of this research.

METHODS
This study used primary data and secondary data. Primary data include the interviews results with key informants regarding the strengths, weaknesses, opportunities, and threats in terms of collecting regional levies, while secondary data include data on regional levies and references related to the Agriculture and Plantation Office of Central Java Province. The primary data and secondary data sources are the Agriculture and Plantation Office of Central Java Province and the Regional Revenue Management Agency of Central Java Province.

Related to key informants, there are four key informants from the Agriculture and Plantation Office of Central Java Province and four key informants from the Regional Revenue Management Agency of Central Java Province who were chosen because they were considered as the most knowledgeable about the strengths, weaknesses, opportunities, and threats in terms of collecting regional levies. The key informants include the heads of these Regional Apparatus Organizations.

Technical data collection was carried out by making three visits to the Regional Revenue Management Agency of Central Java Province office in Focus Group Discussion (FGD) events which was attended by the Head of Regional Revenue Management Agency of Central Java Province, three staff from the Regional Revenue Management Agency of Central Java Province who were on duty related to regional levies, the Head of Agriculture and Plantation Office of Central Java Province, and three staff from the Agriculture and Plantation Office of Central Java Province who were on duty related to regional levies. The participants who came to the three FGDs were the same participants. In the first FGD, a discussion was held to identify the strengths, weaknesses, opportunities, and threats in terms of collecting regional levies while in the second FGD, a discussion was held to confirm the strengths, weaknesses, opportunities, and threats faced by the Agriculture and Plantation Office of Central Java Province identification that had been prepared by the research team. The second FGD also discussed about the strategies based on the results of the SWOT analysis. In the third FGD, the strategies that had been prepared was discussed. Key points of the discussion were typed right away during the FGDs. Interviews were also conducted during the FGDs. All recorded using a recorder. In addition, after conducting the first FGD, the researchers were assisted by four research assistants on a visit to the Agriculture and Plantation Office of Central Java Province. On this occasion, the research team obtained additional information and additional data related to regional levies that were stored in an excel file from this Regional Apparatus Organization. Communication with key informants also ran intensively because there was a WhatsApp group that was used to discuss matters that needed to be confirmed with key informants.

In each FGD, the representatives from the Regional Financial and Asset Management Agency of Central Java Province; the Development Planning, Research and Regional Development Agency of Central Java Province; and the Legal Bureau of the Regional Secretariat of Central Java Province were invited. The presence of these representatives also contributes to the study of regional levies.

Researchers believe that the data is valid because researchers used the triangulation method in this study. The information and data obtained came from interviews with key informants who were
considered to know matters related to regional levies, direct visits to the Agriculture and Plantation Office of Central Java Province, annual data provided by the Agriculture and Plantation Office of Central Java Province and the Regional Revenue Management Agency of Central Java Province, as well as reference searches through these Regional Apparatus Organizations websites.

This study used SWOT analysis. The strengths, weaknesses, opportunities, and threats identification is carried out through the process of describing and summarizing from data or information obtained through interviews with key informants who are considered to have knowledge regarding the information needed. SWOT analysis can be used to assess business aspects in terms of strengths, weaknesses, opportunities, and threats. Strengths and weaknesses are internal aspects while opportunities and threats are external aspects (Benzaghta, Elwalda, & Mousa, 2021). Internal aspects are related to things that can be controlled by institutions or businesses, while external aspects are related to things that are beyond the control of the institutions or businesses (David, David, & David, 2017). Based on a mix of strengths, weaknesses, opportunities, and threats, SWOT analysis can be used to generate alternative choices for institutions or businesses.

The strategies identified based on the SWOT identification results in terms of collecting regional levies. Based on internal and also external factors, institutions or businesses can develop four strategies, namely SO (Strengths-Opportunities), ST (Strengths - Threats), WO (Weakness-Opportunities), and WT (Weakness-Threats) (David, Creek, & David, 2019).

RESULTS AND DISCUSSIONS
The Agriculture and Plantation Office of Central Java Province based on Central Java Governor Regulation Number 76 of 2016 concerning the Organization and Work Procedure of the Agriculture and Plantation Office of Central Java Province has the main task of carrying out government affairs in the Agriculture Sector, the Sub-affairs of Food Crops, Horticulture and Plantation which is the regional authority and assistance tasks assigned to the region. This Regional Apparatus Organization has the following functions (Dinas Pertanian dan Perkebunan Jawa Tengah, 2019):

a. Formulation of policies in the field of infrastructure and facilities, food crops, horticulture, plantations and counseling, post-harvest, and business development.

b. Implementation of policies on infrastructure and facilities, food crops, horticulture, plantations and counseling, post-harvest, and business development.

c. Implementation of evaluation and reporting in the field of infrastructure and facilities, food crops, horticulture, plantations and counseling, post-harvest, and business development.

d. Implementation of service administration in the field of infrastructure and facilities, food crops, horticulture, plantations and counseling, post-harvest, and business development.

e. Implementation of other functions given by the Governor, according to duties and functions.

Regional levies revenue from the Agriculture and Plantation Office of Central Java Province include several types of regional levies. Several types of regional levies, namely 1) Regional levies for Use of Regional Wealth-Leasing of Land and Buildings; 2) Regional levies for Room Usage consisting of Building/Room/Hall Rentals, Shop Rentals, and Canteen Rentals; 3) Laboratory Usage Levies; 4) Regional levies for Lodging/Inns/Villas; and 5) Regional Business Production Sales Levies.

Regional Business Production Sales Levies have contributed the most to the regional levies revenue of the Agriculture and Plantations Office of Central Java Province. Regional Business Production Sales Levies consist of the Center for Food Plant Seeds and Horticulture Banyumas Region Revenue, the Center for Food Plant Seeds and Horticulture Semarang Region Revenue, the the Center for Food Plant Seeds and Horticulture Surakarta Region Revenue, Revenue from the Plantation Seed Center, Revenue from the Coastal Resources Management Center Soropadan, Revenue from the Horticulture and Plantation Food Crops Protection Ungaran, Sales of Plantation Products, and Production Sales of Plantation Tools and Machinery. The Center for Food Plant Seeds and Horticulture Surakarta Region contributes more than 30 percent to Regional Business Production Sales Levies.
The SWOT analysis in this research is based on data and information provided by key informants. The result of the SWOT analysis regarding the collection of regional levies at the Agriculture and Plantation Office of Central Java Province are shown in Table 1.

Table 1. The SWOT Analysis Regarding the Collection of Regional Levies at the Agriculture and Plantation Office of Central Java Province

<table>
<thead>
<tr>
<th>Strengths</th>
<th>Weaknesses</th>
</tr>
</thead>
<tbody>
<tr>
<td>- The Agriculture and Plantation Office of Central Java Province has several types of regional levies that contribute greatly to regional levies.</td>
<td>- Unequal capacity and quality of human resources according to competency.</td>
</tr>
<tr>
<td>- Revenue from several types of regional levies at the Agriculture and Plantation Office of Central Java Province has an increasing trend.</td>
<td>- Internal coordination between work units/fields in carrying out tasks as their responsibilities is not optimal.</td>
</tr>
<tr>
<td>- The Agriculture and Plantation Office has the potential to become a Regional Apparatus Organization with the largest regional levies realization in Central Java Province considering the relations between the Agriculture and Plantation Office and the food sector which has important value in human life.</td>
<td>- Support for facilities and infrastructure to support the implementation of tasks and service functions is not optimal.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Opportunities</th>
<th>Threats</th>
</tr>
</thead>
<tbody>
<tr>
<td>- The Agriculture and Plantation Office of Central Java Province has quite a number of seed centers which can still be optimized.</td>
<td>- The need for development in terms of information technology.</td>
</tr>
<tr>
<td>– The value added and competitiveness of agricultural products are increasing.</td>
<td>- Existing regulations that have not been fully integrated synergistically so that it can cause obstacles in the implementation of duties and service functions.</td>
</tr>
<tr>
<td>- Information technology is growing which has the potential to increase regional levies.</td>
<td>- The competence of agricultural human resources is still low.</td>
</tr>
</tbody>
</table>

From Table 1 it can be seen the strengths, weaknesses, opportunities, and threats in collecting regional levies. Strengths emerged from the resources and capabilities of the Agriculture and Plantation Office of Central Java Province which can make this Regional Apparatus Organization superior to other Regional Apparatus Organizations in Central Java Province. Weaknesses show the internal problems, while threats show external problems. Problems in terms of collecting regional levies are classic problems that are also faced by other regions or countries. This is supported by research conducted by Bogacki & Martyniuk (2022) which has analyzed the collection of regional taxes and levies issues in Poland. This research focuses on administrative issues in terms of collecting regional taxes and regional levies. Opportunities are external conditions that are useful in terms of collecting regional levies. The greater the opportunities owned by a region, the greater the income received by the region (Icton & Mescall, 2021).

Based on the SWOT identification results in terms of collecting regional levies, strategies can be developed. Table 2 shows the strategies of regional levies of the Agriculture and Plantation Office of Central Java Province.
Table 2. Strategies of Regional Levies of the Agriculture and Plantation Office of Central Java Province

<table>
<thead>
<tr>
<th>Opportunities</th>
<th>Threats</th>
</tr>
</thead>
<tbody>
<tr>
<td>- The Agriculture and Plantation Office of Central Java Province has quite</td>
<td>- The need for development in terms of integrated information systems that can assist in</td>
</tr>
<tr>
<td>number of seed centers which can still be optimized.</td>
<td>collecting regional levies.</td>
</tr>
<tr>
<td>- The value added and competitiveness of agricultural products are increasing.</td>
<td>- Existing regulations that have not been fully integrated synergistically so that it can</td>
</tr>
<tr>
<td>- Information technology is growing which has the potential to increase</td>
<td>cause obstacles in the implementation of duties and service functions.</td>
</tr>
<tr>
<td>regional levies.</td>
<td>- The competence of agricultural human resources is still low.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Strengths</th>
<th>Strength-Opportunity Strategies</th>
<th>Strength-Threat Strategies</th>
</tr>
</thead>
<tbody>
<tr>
<td>- The Agriculture and Plantation Office of Central Java Province has several types of regional levies that contribute greatly to regional levies.</td>
<td>- Optimizing the management and operation of assets owned by the Agriculture and Plantation Office of Central Java Province.</td>
<td>- Formulate applications or integrated information systems that can assist in collecting regional levies.</td>
</tr>
<tr>
<td>- Revenue from several types of regional levies at the Agriculture and Plantation Office of Central Java Province has an increasing trend.</td>
<td>- Optimizing the promotion of agricultural and plantation products of Central Java Province, not only domestically but also abroad.</td>
<td>- Optimizing revenue from collecting regional levies and using integrated information technology.</td>
</tr>
<tr>
<td>- The Agriculture and Plantation Office has the potential to become a Regional Apparatus Organization with the largest regional levies realization in Central Java Province considering the relations between the Agriculture and Plantation Office and the food sector which has important value in human life.</td>
<td>- Developing information technology in collecting regional levies to increase regional levies revenue.</td>
<td>- Increasing the production and productivity of agricultural food crops, horticulture, and plantations through agricultural modernization in order to optimize the revenue of Regional Business Production Sales Levies.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Weaknesses</th>
<th>Weakness-Opportunity Strategies</th>
<th>Weakness-Threat Strategies</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Unequal capacity and quality of human resources according to competency.</td>
<td>- Collection of regional levies in collaboration with other Regional Apparatus Organizations and related stakeholders.</td>
<td>- Synchronization and harmonization of regulations governing regional levies which are under the authority of the Agriculture and Plantation Office of Central Java Province so that these regulations comply with the provisions of the laws and regulations and current conditions in the region.</td>
</tr>
<tr>
<td>- Internal coordination between work units/fields in carrying out tasks as their responsibilities is not optimal.</td>
<td>- Renovation and maintenance as well as optimizing the provision of assets, facilities and infrastructure so that they can function properly to maximize retribution at the Agriculture and Plantation Office of Central Java Province.</td>
<td>- Improving the quality and quantity of human resources in an effort to increase the competence of managers and</td>
</tr>
<tr>
<td>- Support for facilities and infrastructure to support the implementation of tasks and service functions is not optimal.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Strategy is important in efforts to collect regional levies. Regional Apparatus Organizations, local governments and the central government in various regions or countries always focus on strategies in an effort to optimize revenue. This is supported by research conducted by Brajnik, Prebilic, & Kronegger (2022) which has analyzed local tax collection strategies and regional levies in Slovenia. This research has focused on the characteristics of an area and the potential for regional taxes and regional levies owned by the region in an effort to optimize the collection of regional taxes and regional levies. This is also supported by research conducted by Liu, Wu, & Wu (2019) which has analyzed the regional taxes strategy in China.

The strategy to optimize revenue from regional levies is not only seen from the perspective of policy makers. Ideally, the strategy should also be viewed from the perspective of the regional levy payers. This is in line with a statement from Martyniuk & Wolowiec (2022) which states that strategies related to regional taxes and levies are viewed from two perspectives, namely the perspective of policy makers and the perspective of regional tax and levy payers. Strategies must be carefully designed and targeted in order to increase revenue (Chirico, Inman, Loeffler, MacDonald, & Sieg, 2016).

The Agriculture and Plantation Office of Central Java Province has the potential to become a Regional Apparatus Organization that has the largest regional levies revenue in Central Java Province. An increase in regional levies revenue will have a positive impact on Central Java Local Own-Source Revenue. Local Own-Source Revenue is one source of funding for providing public goods and services. This is supported by research conducted by Holbrook & Heideman (2021) and Shapovalov (2022). Research conducted by Holbrook & Heideman (2021) has analyzed the role of regional taxes and levies in the United States. Regional taxes and levies play an important role in the provision of public goods and services in the United States. Collection of regional taxes and regional levies has always been a central issue for local governments. Research conducted by Shapovalov (2022) has analyzed the role of regional taxes and regional levies in the era of decentralization in Ukraine. Regional taxes and regional levies have an important role in the era of decentralization.

The performance of regional levies management is important in the management of regional levies. Performance is not only about the process of collecting regional levies, but also the management. The efficient process of collecting and managing regional taxes and regional levies requires attention. Regional taxes and regional levies related to public sector services that are directly related to residents of an area (Belmonte-Martin, Ortiz, & Polo, 2021).

To maintain harmony, commitment and sustainability of the implementation of Local Own-Source Revenue reform from the regional levies sector in each line, it is important for each regional apparatus to align the Local Own-Source Revenue reform program from the regional levies sector with the agency’s medium-term and annual programs. Alignment needs to be maintained and its implementation controlled both by the relevant agencies that have responsibilities at the macro to micro levels.

CONCLUSIONS
Based on the results of the SWOT analysis can be identified strengths, weaknesses, opportunities, and threats in terms of collecting regional levies. The strengths in terms of collecting regional levies include:
1) The Agriculture and Plantation Office of Central Java Province has several types of regional levies that contribute greatly to regional levies; 2) Revenue from several types of regional levies has an increasing trend; and 3) The Agriculture and Plantation Office has the potential to become a Regional Apparatus Organization with the largest regional levies realization in Central Java Province considering the relations between the Agriculture and Plantation Office and the food sector which has important
value in human life. The weaknesses include: 1) Unequal capacity and quality of human resources according to competency; 2) Internal coordination between work units/fields in carrying out tasks as their responsibilities is not optimal; and 3) Support for facilities to support the implementation of service functions is not optimal. The opportunities include: 1) The Agriculture and Plantation Office of Central Java Province has quite number of seed centers which can still be optimized; 2) The value added and competitiveness of agricultural products are increasing; and 3) Information technology is growing which has the potential to increase regional levies. The threats include: 1) The need for development in terms of integrated information systems that can assist in collecting regional levies; 2) Existing regulations that have not been fully integrated synergistically so that it can cause obstacles in the implementation of duties and service functions, and 3) The competence of agricultural human resources is still low.

Based on the SWOT identification results in terms of collecting regional levies, strategies can be developed. The strategies that can be implemented include strength-opportunity strategies, strength-threat strategies, weakness-opportunity strategies, and weakness-threat strategies.

The implication of this research is recommendations for activities that need to be carried out by the Agriculture and Plantation Office of Central Java Province. Recommendations for these activities include: 1) Synchronization and harmonization of regulations governing regional levies so that these regulations comply with the provisions of the laws and regulations and current conditions in the region; 2) Improving the quality and quantity of human resources in an effort to increase the competence of managers and implementing staff related to the management and operation of assets so that they can support efforts to increase regional levies at the Agriculture and Plantation Office of Central Java Province; 3) Optimizing the promotion of agricultural and plantation products of Central Java Province, not only domestically but also abroad; 4) Renovation and maintenance as well as optimizing the provision of assets, facilities and infrastructure so that they can function properly to maximize retribution; 5) Optimizing the management and operation of assets owned by the Agriculture and Plantation Office of Central Java Province; 6) Increasing the production and productivity of agricultural food crops, horticulture, and plantations through agricultural modernization in order to optimize the revenue of Regional Business Production Sales Levies; 7) Developing information technology in collecting regional levies to increase regional levies revenue; 8) Formulate applications or integrated information systems that can assist in collecting regional levies; 9) Optimizing revenue from collecting regional levies and using integrated information technology; and 10) Collection of regional levies in collaboration with other Regional Apparatus Organizations and related stakeholders.

The limitation of this research is that this research has not analyzed regional levies revenue projections. Further research can analyze regional levies revenue projections to complement studies on regional levies. In addition, this research only examines regional levies in the Agriculture and Plantation office of Central Java Province. Further research can analyze regional levies on other Regional Apparatus Organizations.

REFERENCES


