
INHERENT SUPERVISION (WASKAT) TOWARDS GOOD GOVERNANCE: THE CASE IN LOCAL GOVERNMENTS IN INDONESIA

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Abstract: *This research is motivated by the growth of street vendors in various corners of open spaces in big cities in Indonesia which also have an impact on government-owned traditional markets. The purpose of this study is to identify and describe the inherent oversight of local revenues from traditional market service fees at the Cividadey Market Regional Technical Implementation Unit, Bandung Regency, Indonesia. The research method used is a qualitative approach with data collection techniques in the form of observation, interviews, and literature study. The results of the study revealed that supervision has not been running optimally, so that strictness is needed in its implementation in the field through clear, solutive and collaborative Standard Operating Procedures towards Good Governance.*

Keywords: *Inherent supervision (Waskat), Market Service Retribution, Good Governance.*

Introduction

Supervision is crucial for planning as described by Harold Kontz & Cyrill O'Donnel in (Muis I et al, 2019) that: "Planning and controlling are the two sides of the same coin". This means that planning and supervision are two halves of the same coin. Obviously, planning without supervision is impossible because there are no guidelines for carrying out such supervision. On the other hand, planning without supervision will result in serious deviations and/or irregularities without any means to prevent them.

Therefore, in the direction of "Good Governance", regional revenue planning that has been designed in such a way will be meaningless without supervision. As a result, supervision is required to ensure that plans remain on track with implementation in order to achieve local revenue results from the market service retribution sector. Collaboration, according to Kramer (Wijayanti A & Kasim A, 2021), is a thinking process in which the actors/stakeholders involved see the different dimensions of a

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problem they are facing and obtain solutions from these differences. As a result, the involvement of partners in problem-solving is critical in the field between the Regional Technical Implementation Unit (UPTD), market traders, and street vendors (PKL).

Indonesia is a trading nation. According to historical records, Indonesia has been doing business since ancient times and even had a heyday in international trade during the Sriwijaya kingdom in the 7th - 9th centuries (Mulianingsih S et al, 2022). Understandably, our country has an ethos of trading whenever and wherever. Even on certain days, such as Sunday mornings, every corner of big cities such as Bandung, Medan, and others is teeming with street vendors (PKL). Based on data records at the Trade and Industry Office of Bandung Regency in 2022, the number of street vendors around traditional markets in Bandung Regency is 2670 (Perdagin, 2022). "Good Governance" investigates how all of this can be optimized from the potential to become retribution that can support regional governance implementation. Of course, governance becomes more important with the involvement of both top government partners and implementing level partners, as well as other partners, while supervision is still required (Budiman et al, 2022).

Swasta in (Sakti FT et al, 2020), states that "Supervision is a function that guarantees that activities can produce the desired results". The type of supervision studied in this study is internal supervision performed by direct superiors, also known as inherent supervision (Waskat). The process of supervising, examining, and evaluating the utilization of all resources related to Ciwidey Market retribution by the leadership of the Trade and Industry Office of Bandung Regency is intended to identify weaknesses and strengths that can be used for Ciwidey market development in the future.

Inherent supervision in the management of revenue receipts from market retribution in Bandung Regency is necessary because of: (1) Changes in the ecology of the Ciwidey market organization. Various changes in the organizational environment occur continuously and cannot be avoided, such as the emergence of street vendors (PKL) around the market due to the hectic market day to day. In this case, the decision authority of the Ciwidey Market Regional Technical Implementation Unit (UPTD) has not been able to reach for the withdrawal of the levy, due to limited authority, and instructions that are still centralized (Martynenko VM et al, 2022), which is from the Bandung Regency Trade and Industry Service. (2). Span of control is increasingly limited, with increasing organizational complexity in managing traditional markets. The larger the organization, the more effective supervision is required to control irregularities as soon as possible. Likewise, traditional market problems in Bandung Regency are becoming increasingly complex. This resulted in less control coverage, which was unavoidable, and details of traditional market practices went unnoticed. (3). Error detection; if subordinates do not make mistakes, the UPTD Head can simply perform the supervisory function. However, most members of the organization make mistakes. The supervising system allows the UPTD Head to detect these errors before they become critical (Hidayat A et al, 2018). (4). The need to delegate authority; if the head of the service delegates his authority to his subordinates, the responsibility of the superior is not reduced. The only way managers can determine whether subordinates have done their job is to implement a supervising system (Sururi A et al, 2022).

Fulfillment of financing in regional development can be generated from Regional Original Revenue, hereinafter referred to as PAD. PAD as stated in Law Number 23 of 2014, consists of 1) Regional Taxes, 2) Regional Retribution, 3) Results of separated regional wealth management, and 4) Other legal PAD. However, when viewed from revenue, the ones with the most potential to contribute to PAD are regional taxes and retribution. The type of levy with a fairly high revenue for the Regional Government is market service retribution.

Management of market revenues for withdrawing market retribution has become one of the government's duties in regulating a series of processes for collection from traders for development and facilities used by the community and of course regulated by local laws and regional regulations. Market levy management is regulated by Bandung Regency Regional Regulation Number 11 of 2012 concerning Public Service Charges, Bandung Regency Regional Regulation Number 17 of 2013 concerning Amendments to Bandung Regency Regional Regulation Number 11 of 2012 concerning Public Service Charges, and Bandung Regency Regional Regulation Number 18 of 2014 Regarding the Second Amendment to Bandung Regency Regional Regulation Number 11 of 2012 concerning Public Service Retribution.

Market service revenue, also known as market retribution, is included in the type of general retribution as stated in the Bandung Regency Regional Regulation Number 18 of 2014 concerning the Second Amendment to Bandung Regency Regional Regulation Number 11 of 2012 concerning Public Service Retribution Article 2 paragraph (1) which reads: "Types of Public Service Retribution in this Regional Regulation include (Pemerintah Daerah, 2014): Health Service Retribution at Hospitals; Garbage/Cleaning Services Retribution; Reimbursement of Reimbursement for Printing Residential Identity Cards and Civil Registry Deeds; Funeral Services and Funeral Retribution; Parking service retribution on public roads; Market Service Retribution; Motorized Vehicle Testing Retribution; Retribution for Provision and/or Desludging of Latrines; Liquid Waste Processing Retribution; Calibration/Recalibration Service Retribution; and Retribution for Control of Telecommunication Towers.

The collection of revenue services or market retribution aims to improve market services so that they are increased to make traders and buyers comfortable, so good retribution management is required, which is accompanied by supervision and control carried out by the Bandung Regency Trade and Industry Service, hereinafter referred to as (Disperdagin). It is hoped that with the implementation of supervision by Disperdagin, the available facilities will not be neglected and will be maintained and used according to their portion. Ciwidey Market is one of the markets in Ciwidey District, and it is famous because it is a type A market with a large area that is always packed with buyers, and it is also a place for the local population's livelihood.

Preliminary observations, which began with interviews with Supervision Plan Drafting Informants (DEP), revealed that while supervision was carried out directly by the Industry and Trade Office of the Bandung Regency, it was in practice delegated to the market UPTD. The collection of market service revenue or market retribution is a type of routine supervision. However, it is unfortunate that many traders do not pay attention to retribution payments at this time for a variety of reasons, such as their

merchandise has not been sold and their merchandise is quiet because many street vendors are not orderly. Furthermore, supervision from the agency only records whether kiosks and booths are open or closed, and whether retribution is paid smoothly or not, and this is only done once a year.

According to the interview, there is still potential to increase target realization, but the disorder of the traders is the result of weak supervision and control, so the regulation of selling zoning is still not regulated and regulated by officers.

Table 1. Potential street vendors in Ciwidey Market, Bandung Regency

No	Data	Open	Closed	Total
(1)	(2)	(3)	(4)	(5)
1	Street vendors	65	44	109

Source: Bandung Regency Trade and Industry Office, 2022

Table 1 shows that the potential of street vendors at the Ciwidey Market in Bandung Regency has enough potential to contribute to PAD. However, looking at the current state of Ciwidey Market, which is somewhat chaotic because many traders place their merchandise in the corridor between the kiosks and the booths, thereby diverting the function of kiosks that are not supposed to, many kiosks and booths are not occupied. It is evident in the following data.

Table 2. UPTD of Ciwidey Market Data Recapitulation

No	Data	Open	Closed	Total
(1)	(2)	(3)	(4)	(5)
1	Kiosk	455	553	1,008
2	Booths	215	157	372

Source: Bandung Regency Disperdagin 2021

Table 2 demonstrates that many kiosks and booths are closed. This was caused by the Ciwidey Market's irregular arrangement and the rise of street vendors who were less orderly around the market area, causing some traders who had kiosks and booths to complain about the uncomfortable conditions. Aside from that, complaints about a lack of visitors were caused by a large number of markets spilling outside the market, as well as a lack of adequate trash bins at each kiosk and booth, resulting in a lot of trash being stored in corners and causing an unpleasant odor for visitors. This makes traders hesitant to make retribution payments for predetermined market services, referring to a variety of reasons such as government services that fall short of expectations. However, not all traders are like that. But even so, the Ciwidey Market Regional Technical Implementation Unit (UPTD) which handles the implementation of collecting market retribution can achieve the realization of the targets set in 2020 by 2021. This can be seen in the following table:

Table 3. Target and Realization Data from the implementation of market retribution at the UPTD of Ciwidey Market of Bandung Regency Industry and Trade Service

Fiscal year	Target	Realization	Percentage
(1)	(2)	(3)	(4)
2020	394,461,000	401,601,00	101.81%
2021	412,461,000	439,572,000	106.57%

Source: Bandung Regency Department of Industry and Trade 2021

Such a situation certainly requires that the Regional Government through the Bandung Regency Trade and Industry Service at the UPTD of Ciwidey Market conduct market service revenue management or market retribution using an inherent supervisory element which according to (Sururama & Amalia, 2020) consists of Organizing, Personnel Development, Policy, Planning, Procedures, Recording, Reporting, and Internal Supervision & Review. The government is also expected to pay special attention to improving optimal service so that the community is comfortable, guided by Bandung Regency Regional Regulation Number 18 of 2014 concerning the second amendment to Bandung Regency Regional Regulation Number 11 of 2012 concerning Public Service Retribution. So based on the description of the background, the researcher is compelled to conduct this research.

Literature review

The study of “Good Governance” means (1) good governance, good management of governance, good administration of governance, good administration of governance, or good state administration; (2) the application of the principles of transparency, participation, and accountability is recognized as the initial foundation for the realization of good governance in general; and (3) an idea and value to regulate the pattern of relations between the government, the business world, and society.

To guarantee responsible government, supervision (control) is needed as stated by Finer in (Saepulloh A et al, 2022): to ensure responsible bureaucracy, a control system based on laws and regulations that can discipline lawbreakers is required. Therefore, good governance is realized.

From this description, Boon & Geraldine in (Kasim et al, 2015) formulate *Dynamic Governance* as “to how these chosen paths, policies, institutions, and structures adapt to an uncertain and fast-changing environment so that they remain relevant and effective in achieving the long-term desired outcomes of society”. *Dynamic governance* according to Boon & Geraldine in (Kasim et al, 2015) is: a) Government organizational culture includes; integrity, incorruptibility (cannot be bribed/no corruption), meritocracy (based on 14 talents & abilities/achievements), market (a fair market orientation), pragmatism (easily adaptable/more oriented towards achieving state goals rather than dwelling on ideology), multi-racialism (various ethnicities and beliefs), including culture; state activism, long-term plans and goals, policies that are in accordance with the will of the community (relevance), growth, stability, prudence, and self-reliance; b) Dynamic capabilities include: thinking ahead, thinking again, and thinking across (learning from

the experiences of other countries/organizations). The two main elements above are supported by *able people* and *agile processes* (people who are capable and carried out with good processes) and are influenced by *future uncertainties and external practices* of customs of other countries or organizations.

Public administration: According to Farazmand in (Engkus, 2017) the concept of public administration is not a new term, as it is as old as human civilization and administrative traditions. According to Chandler and Plano in (Pasolong, 2019), "public administration is the process of organizing public resources and personnel to compile, implement, and manage decisions in public policy."

Administration is a process that uses the principles of efficiency and effectiveness to achieve goals by implementing functions such as planning, organizing, actuating, and supervising. The administration is closely related to the completion of work in order to achieve predetermined goals. According to Soehardjono (2000: 5) in (Rusyana, 2003) "added value for administration in carrying out its functions is General and Overall Policies and Organizational Goals, which means determining policies on one side and outlining goals to be achieved on the other."

Financial administration: According to (Anggara S, 2016) In a nutshell, financial administration refers to all rights and obligations that can be initiated with money and are owned by the state.

Public Management: There has been much discussion in various literature about management with supervision. According to Trewarthen and Newport in (Rusyana, 2003), management is "the process of planning, organizing, activating, and supervising the activities of an organization within the framework of efforts to achieve a coordination of human resources and natural resources in terms of planning goals that are both effective and efficient."

Taking into account the above understanding and limitations in management, it is possible to conclude that management activities to achieve goals necessitate cooperation. Leaders will achieve their objectives if they understand management and can collaborate with their subordinates.

Regional Original Revenue. According to Law Number 33 of 2004 concerning the Financial Balance between the Center and the Regions in article 1 number 18, "Regional Original Revenue (PAD) is revenue earned by the regions which are collected based on regional regulations in accordance with statutory regulations." (Presiden Republik Indonesia, 2014).

Regional Retribution. Regional retribution is retribution for payment of services provided by the regional government to individuals or an entity. According to Siahaan in (Permatasari, 2018) "Regional retribution has the characteristics of collection based on statutory regulations; the result of collection in the regional treasury; the paying party will receive remuneration; and if it violates it will be subject to economic sanctions." Not all types of services provided by the Regional Government can be levied. Certain services are subject to regional retribution. Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution consists of: Public Service Retribution; Business Service Retribution; and Certain Permits.

Market Retribution. Market retribution or often referred to as market service revenues are one type of general service retribution whose total revenue contributes greatly to the regional treasury. According to Mahmudi in (Annisa, 2021), the retribution for payments for the use or utilization of kiosks or booths in the market area by the regional government is also known as market service retribution. Inherent Supervision. Situmorang in (Sururama & Amalia, 2020) stated that inherent supervision is "an action or business activity to directly supervise and control subordinates, which must be carried out by every leader of the organization regardless."

In order to create adequate management control, 8 elements of Inherent Supervision (WASKAT) are used according to (Sururama & Amalia, 2020) to achieve organizational/institutional goals and objectives, including organizing, personnel development, policies, planning, procedures, recording, reporting, supervision, and internal review: (1) Organizing is a group of two or more people who collaborate to achieve predetermined goals with an organizational structure and clear job descriptions. This organizational structure is designed to provide clarity about position, function, authority, and work procedures. To ensure delegation of authority, limits of responsibility, duties, and functions, clear job descriptions are required. An organization must have the following criteria: (a) The formation process refers to creating an effective and efficient organization; (b) The preparation must refer to the mission and objectives of the organization; (c) The description of authority for each position must be balanced with each task and function; (d) Placement of officials must be in accordance with the criteria or competence of each position. (2) Personnel Development is one of the efforts to maintain human resources who carry out their duties and have the ability to be professional in accordance with the duties and responsibilities they carry.

Therefore, the training of personnel must be carried out systematically and well-planned. The personnel development activities include: (a) Determining the formation of employees must be right on target; (b) Recruitment and placement of employees must be in accordance with the formation and selection carried out objectively; (c) In improving the skills, abilities, and skills of employees, education, and training must be provided; (d) Clear career planning and development; (e) Termination of employees is carried out in accordance with applicable regulations. (3) Policy is a guideline set to encourage the achievement of goals. The formulation of this policy includes policy planning to implementation and reporting. The policy must meet the following criteria: (a) Clear and written; (b) Can be communicated effectively to all members of the organization; (c) Must not overlap and of course must be reviewed periodically; (d) Can improve the work discipline of the employees, (4) Planning is the process of setting goals and implementing action steps in the future to achieve organizational goals.

Of course, in inherent supervision, planning must be carried out in accordance with predetermined standards, which must be followed by all implementers. This plan must meet the following requirements: (a) Describe the goals to be achieved; (b) Involve all relevant parties; (c) Consider the risks that will be encountered; and (d) Can be used as a control element. 5 (5) A procedure is a series of activities that are carried out in order to achieve the goal in accordance with what is expected. (6) Recording is a systematic process of documenting transactions/events that are relevant to the agency organization's interests. This record is kept by government agencies and includes correspondence, bookkeeping/accounting, personnel administration, goods and services administration, and documentation of other activities. (7) Reporting is a

method of delivering written information to a higher work unit or the person in charge of the task. Reports can be delivered in the form of letters or other media. (8) Supervision and internal review is the supervision of the staff's work by the leadership. While internal review is an activity to ensure that the entire system is functioning properly in order to achieve the organization's mission.

Methodology

This study was conducted at the Regional Technical Implementation Unit of Ciwidey Market, Bandung Regency, West Java, Indonesia, with a focus on inherent supervision (WASKAT) of revenue receipts from market service retribution towards good governance, with the following reasons: first, the issue of regional revenues in the era of regional autonomy often arises in reporting, discussion in seminars, and is important to build regional self-reliance, thus making this topic interesting for research. Second, regional revenue from the market retribution sector represents a considerable potential and needs to be explored both in terms of revenue and benefits for local governments and traders, and the community. It is a policy at the closest level to the people (street-level policy). The method in this study is a qualitative approach. Data collection techniques used are observation, interviews, and documentation studies. Observation techniques are used to find out and observe the actual conditions in the field, both in the local government bureaucracy in charge of traditional markets. Interview techniques were used to obtain in-depth data from informants, based on the adequacy and appropriateness of 3 (three) levels: policy/conceptual, operational techniques, and community/observers of corruption as research subjects who can provide information about the phenomena/problems raised in qualitative research, which was divided into: (1) a key informant at the Department of Trade and Industry as a policy/conceptual level informant, (2) a main informant (head of the market UPTD) as main informants who knew technical operations in detailed, (3) supporting informants were those who know/understand and provide additional, useful, and relevant information as well as parties related to the behavior of the main informants. The documentation study research was employed to explore research materials in the form of documentation and others available in Sukamanah Village and in the community. Table 1 shows the research informant data as follows:

Table 4 Research Informants

No.	Initial	Position	Total
1	DEP	Head of the Supervision Plan Compilation Section of the Bandung Regency Trade and Industry Office	1
2	UTS	Head of UPTD of Ciwidey Market	1
3	YUN	Head of Administrative Affairs UPTD of Ciwidey Market	1

Source: Primary data

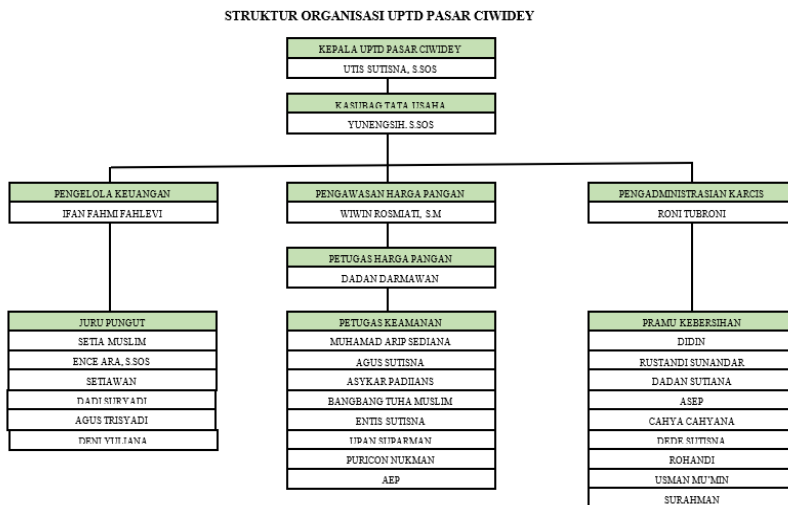
Description: DEP, Key informant who understands the policy area, UTS, Main informant who understands operational techniques, YUN supporting informant who understands the matter in the field (Engkus, E., & Syamsir, 2021). Literature study techniques were used to obtain documents regarding development governance in

Sukamanah Village. By reviewing the documentation, the researcher intends to examine the realization of national development as outlined in the National Development Plan (RPN) at the implementation level (Suparman N et al, 2018). Data analysis was carried out in three stages, including 1) data reduction, 2) data presentation, and 3) drawing conclusions/verification. (1) Data reduction is carried out through data collection both from the Department of Trade and Industry, UPTD of Ciwidey Market, and trader observations, interviews, and documentation/library studies. At this point, the emphasis is on simplifying, abstracting, and transforming the raw data collected in the field. This means that the researcher sharpens, categorizes, directs, eliminates unnecessary data, and organizes it at this stage. (2) Data presentation is accomplished by gathering structured and relevant data and displaying it to facilitate drawing conclusions. (3) To formulate research findings, novelties, conclusions, and contributions, discussion, and interpretation were used to draw conclusions/verify.

Results and discussion

In this section, the researcher will explain the eight dimensions of inherent supervision which include: Organizing, Personnel Development, Policy, Planning, Procedures, Recording, Reporting, and Supervision & Internal Review. (1) **Organizing**, is a collection of two or more people who work together to achieve predetermined goals that are bound and there is an organizational structure and clear job descriptions. At this stage, human resources are grouped and arranged according to their respective main tasks and functions so that the implementation of an organizational activity can achieve its goals to the fullest. As for the implementation of the organization at UPTD of Ciwidey Market, personnel is determined as follows:

Figure 1. Organizational Structure of UPTD of Ciwidey Market



Source: UPTD of Ciwidey Market, 2022

To support the smoothness of inherent supervision, especially in collecting market service retribution, and to avoid any irregularities or abuse of authority, a clear and transparent division of labor is made. Based on interviews conducted with the Head of Administrative Affairs of the UPTD of Ciwidey Market (YUN), "Implementation of retribution withdrawals is carried out in mutual cooperation between leaders and subordinates where the division of labor is in accordance with the respective duties and functions determined directly by the District Trade and Industry Office Bandung according to recruitment at CPNS. But unfortunately, there are still deficiencies in the field of data analysis and processing, because the proposed candidates have only taken part in the CPNS selection which is guided directly by myself."

Organizing has been done in accordance with what has been determined by superiors. However, according to the facts discovered in the field, the room at the UPTD of Ciwidey Market still lacks a written organizational structure. (2) **Personnel Development** is one of the efforts to keep human resources who carry out their duties professionally in accordance with their duties and responsibilities. As a result, the development of these personnel must be carried out in a systematic and well-planned manner.

In the implementation of personnel development, information was obtained in previous interviews with the Head of Administrative Affairs of the UPTD of Ciwidey Market (YUN) who explained that: "The UPTD of Ciwidey Market does not focus on career development because it has become a service right that is adjusted to the class of employees who will increase periodically within a period of 3-4 years, which later the Bandung Regency Trade and Industry Office will submit for promotion. The UPTD only aids in the completion of data required by an employee who is about to be promoted."

As explained by the Head of Administrative Affairs of the UPTD of Ciwidey Market (YUN), personnel development is carried out directly by the Service in the form of promotion or class, because the UPTD itself is an implementing unit of the Service which does not have authority for this. As a result, the market's UPTD only assists an employee who is about to be promoted to a higher rank or class in completing his administration. (3) **Policy** is a guideline that is set to encourage the achievement of goals. The formulation of this policy includes policy planning to implementation and reporting. In carrying out supervisory activities attached to market revenue services, of course, there is a clear policy. This is consistent with the findings of an interview with the Head of the Supervision Plan Compilation Section of the Bandung Regency Trade and Industry Office (DEP), who stated that "Of course, the policy has been regulated in various laws and regulations, which in writing and of course in the formulation of the policy prioritizes the family aspect." The written policies have been carefully prepared and separated so that they do not overlap."

In addition, an interview with the Head of the UPTD of Ciwidey Market (UTS) was conducted, who stated that "the implementation of policies at the UPTD has of course been regulated by the Office itself. The UPTD only carries out what has been determined by the Service, and if an error occurs later in the implementation process, it

will be discussed amicably and solutions will be provided to each other so that the problem can be resolved."

Based on the findings of the interviews, it was determined that this policy was made in writing, specifically with the existence of laws and regulations governing market retribution, the implementation of collecting market retribution, and supervision in the implementation of market retribution. (4) **Planning** is the process of setting goals and implementing action steps in the future to achieve organizational goals. Supervision is inherent; of course, planning must be carried out in accordance with predetermined standards, which must be followed by all implementers. According to an interview with the UPTD Administrative Head of Ciwidey Market (YUN). "The planning is clear because we have been given a threefold increase in market service retribution in one year." First, we were given a 10% target, and then the employees were gathered and polled on their willingness to meet the target. And, alhamdulillah, the target of 10% was met. In July, the UPTD was given a target of 30%, which it attempted to meet to the greatest extent possible in order to meet the leader's expectations. However, the results possibly do not meet the target, because of the challenges faced in the Ciwidey Market, in which many traders are inconsistent in trading, many traders open and close their booths irregularly, then many of them ask for a discount for payment, and they are reluctant to pay for various reasons."

Based on the results of the interviews, it can be concluded that planning exists because, in the implementation of the collection of retribution, a target is given in 1 year, namely 3x the increase in the target, which is not a small amount and of course accompanied by supervision in the implementation of collecting retribution so that targets can be achieved as expected. (5) **The procedure** is a series of activities to carry out the activities that have been determined to achieve the goal in accordance with what is expected. Good procedures must be able to provide clarity for employees who carry out their work. The results of an interview with the Head of the UPTD of Ciwidey Market (UTS) stated that: "The procedure for carrying out activities has been established." This is demonstrated by the presence of picket lines for retribution collectors. There is also a nighttime surveillance picket to protect the market from theft or other unwelcome incidents. Pickets for collecting retribution are held every Monday through Sunday; even on holiday, pickets for collecting retribution are still held because the money collected must be deposited directly to the Office."

Then this opinion was reinforced by a statement by the Head of Administrative Affairs of the UPTD of Ciwidey Market (YUN) which stated: "The series of activities carried out by the UPTD Market is of course in accordance with procedures because the UPTD carries out what was ordered by the Service. Apart from that, for clarity in the implementation of activities, of course, the leadership always takes on the role to direct what needs to be done and how to do it so that we are able to achieve targets or meet the expectations given by the Service to the Market UPTD. The implementation of collecting retribution is then imposed by a picket so that it can be seen whether or not the work is done in accordance with the procedure."

Based on the results of these interviews, the procedure for the inherent supervision of Ciwidey Market service revenue already exists and has been carried out by the UPTD of

Ciwidey Market in accordance with the directions from the Bandung Regency Disperdagin. (6) **Recording** is the process of systematically documenting transactions/events that are relevant to the interests of the agency organization. This recording includes the process of processing the data obtained into information in the form of processed output and or reports.

In the data processing process, the classification of transaction/event data involving human factors, manual or automated systems, and processing purposes is carried out. This recording is carried out every day as long as the implementation of inherent supervision through the withdrawal of retribution is carried out. This was stated in an interview with the Head of Administrative Subdivision UPTD of Ciwidey Market (YUN) that "Recording is carried out every time a levy is collected, usually the officers record the results of receiving the retribution money, then record who at the time of collection paid and who has not or even not pay. The retribution collection is done twice a day to ensure that the traders' payments are evenly distributed. If they do not pay during the first collection because the merchandise is quiet or the traders have not arrived, they can pay during the second collection. This is done so that the retribution target can be met in order to meet the Office's targets."

The facts obtained in the field are indeed the same as the results of interviews, where the recording was carried out by the retribution collector in order to see who paid and who did not pay retribution. The data will later be used for reporting to superiors. (7) **Reporting** is a method of conveying information in writing addressed to superiors or heads of agencies. This report must meet the following criteria: it must be true, clear and accurate, complete, and timely. This is in line with the interview with the Head of the Supervision Plan Compilation Section of the Bandung Regency Trade and Industry Office (DEP) which stated that: "Reporting done by the UPTD is routinely carried out, with written reporting carried out three times a week and money collected handed over every day."

This was then reinforced by a statement from the head of Ciwidey Market's UPTD (UTS), who stated: "We make this report in two forms, namely a written report and a direct report." For direct reporting, market levy collectors will typically provide today's revenue report, which will then show the recording data and the money will be directly deposited to the Service without any prior deposition at Ciwidey Market's UPTD. Written reports are then typically prepared three times per week. Please keep in mind that this reporting system is still manual. The electronic levy payment, or e-levy, is expected to be operational in mid-October 2022. This e-retribution is managed and supervised directly by Bank Jabar Banten and the Bandung Regency Trade and Industry Service so that the revenue earned and the realization of the target will be immediately visible.

According to the information obtained from the interviews, market retribution is still reported manually because there is no electronic retribution payment yet, so traders can still bid while payments are in progress, so supervision in this area of reporting needs to be improved. (8) **Supervision and internal review** is the supervision of the work completed by the staff by the leadership. While internal review is an activity to ensure that the entire system is functioning properly in order to achieve the organization's

mission. This is in line with the results of an interview with the Head of the UPTD of Ciwidey Market (UTS) which stated that: "Supervision of each employee's activities takes place at any time, especially in the area of market retribution collection which is very sensitive in nature. Then even without any supervision, actually the collectors always give their best performance, but to meet the existing standards, the leader also continues to supervise the continuity of the collection process so that it is in accordance with what has been previously set."

This was further supported by an explanation from the Head of Administration of the UPTD of Ciwidey Market (YUN), who stated: "The Head of UPTD of Ciwidey Market, as the main actor in this supervision, is very deep into his role." He effectively supervises by fostering directly or going directly to the field to accompany collectors and approach traders and control the situation in each block managed by the Market UPTD. It should be noted that not all blocks at Ciwidey Market are levied by the UPTD. Blocks A and B are still managed by a third party, the Bandung Regency Trade and Industry Service, which is hesitant to hand them over to the government."

According to the findings of interviews and observations, the head of the UPTD of Ciwidey Market always goes directly to the field in conducting supervision and is very responsive to all employees, so employees do not hesitate to report issues related to market conditions.

Based on the data presented above, it is clear that the inherent supervision in revenue services at the Regional Technical Implementation Unit (UPTD) of Ciwidey Market of Bandung Regency has been running but has not been optimal, and is constrained by the following matters: (1) The division of the organizational structure already exists, but unfortunately it is still not optimal because it is still waiting for a decision from the Bandung Regency Trade and Industry Service; (2) Withdrawal of market retribution does not apply to all kiosks in the Ciwidey Market because some market blocks are still controlled by third parties (market developers); (3) The reporting process is still manual because the e-retribution application has not yet been launched, which will make it easier for retribution collectors to collect money and record back and forth within a day. Furthermore, an initiative that is supported by a set of acceptable policies is required to ensure its long-term viability (Rachmawati T& Fitriyanti KD, 2021)

Conclusions

Based on the results of the research and discussion, it can be concluded that the inherent supervision of market service retribution revenues at the Regional Technical Implementation Unit (UPTD) of Ciwidey Market has been running, but not yet optimal. This can be seen from several factors that refer to the research dimensions as follows:

- (1) **Organizing Dimension.** Organizing is carried out carefully in accordance with the position received when appointed as a civil servant or when promoted. The implementation of supervision attached to organizing is going well because it has been systematically organized by the government which is adjusted to the duties and functions of each required position;

- (2) **Dimensions of Personnel Development.** Personnel development is handled directly by the Office, with the Office recommending employees who are qualified for advancement in rank or position, while the UPTD Market only helps with file completion. Personnel development in the form of promotion or class promotion can motivate employees to be more engaged in their work.
- (3) **Policy Dimensions.** Several policies have been developed in the form of regulations, such as Bandung Regency Regional Regulation Number 18 of 2014 concerning the Second Amendment to Bandung Regency Regional Regulation Number 11 of 2012 concerning Public Service Retribution, which governs the implementation of market revenue services and the supervision of market retribution withdrawals. However, at the technical level in the UPTD, the decision-making authority is still the authority of the Department of Trade and Industry. There has been no delegation of technical authority in the field to the street vendors (PKL)
- (4) **Planning Dimension.** The planning process was carried out well so that the UPTD of Ciwidey Market was able to achieve the levy target given by the Trade and Industry Office of Bandung Regency. In preparing this plan, employees usually hold regular meetings to negotiate the systematics of withdrawing market retribution, then after negotiations, the results are applied, then a daily evaluation is held every day;
- (5) **Procedure Dimensions.** The procedure for supervision attached to service revenue at Ciwidey Market already exists and has been implemented by the UPTD of Ciwidey Market in accordance with directions from the Department of Trade and Industry of Bandung Regency. This is evidenced by the existence of pickets to schedule pickers so that there is no staff buildup, but there is no Standard Operating Procedure (SOP);
- (6) **Recording Dimensions.** Under close supervision, the UPTD of Ciwidey Market records every revenue from the collection of market retribution. Then, the collection is also carried out twice a day so that traders who do not pay in the first withdrawal period can pay in the second withdrawal period. Therefore, the revenue from withdrawing this retribution is able to reach the daily target.
- (7) **Reporting Dimensions.** Reporting is carried out manually. Because there are many obstinate traders who refuse to pay retribution or pay only half the price, it is necessary to pay retribution online immediately so that something like this does not occur.
- (8) **Supervision and Internal Review Dimensions.** The UPTD still carries out supervision manually by supervising the field and receiving a number of market retribution deposits, rather than using e-retribution which can reduce the level of human error in the field. Therefore, further research is suggested to do more research on market retribution management by optimizing street vendors (PKL) whose technology-based implementation is suggested.

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