

STRATEGIES OF REGIONAL LEVIES OF THE MARINE AFFAIRS AND FISHERIES OFFICE OF CENTRAL JAVA PROVINCE OF INDONESIA

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Abstract. *There is still a need to properly increase the role of regional levies in generating revenue for Central Java Province. This is because each region has been granted the authority to manage its affairs, including regional finance, with the expectation that regional governments will become financially independent from the central government. In reality, many regions in Indonesia and other countries still significantly rely on the central government for financial support. Therefore, regional governments must focus on increasing revenue by improving the management of regional levies at the Regional Apparatus Organizations. This is achieved through the development of strategies for the regional levies sector based on the SWOT analysis results and the projected regional levies revenue of the Marine Affairs and Fisheries Office of Central Java Province. This research aimed to identify strategies, create strategies for regional levies, and analyze the projected revenue from these levies. This is expected to support efforts to increase regional levies revenue. This research used primary and secondary data. The primary data were obtained through interview results with key informants to assess the strengths, weaknesses, opportunities, and threats faced by the Marine Affairs and Fisheries Office in collecting regional levies. Meanwhile, secondary data comprised information on regional levies and relevant references on the Regional Apparatus Organization. The data collected were analyzed using the SWOT and multiple linear regression analyses as analytical techniques. The results showed the strengths, weaknesses, opportunities, and threats used to collect regional levies and also the strategies. Based on the projected revenue, the levies generated by this Regional Apparatus Organization are projected to increase from 2022 to 2027 steadily. The implications include recommendations for activities carried out by the Marine Affairs and Fisheries Office, which aligned with the potential and capabilities of the regional and central government regulations governing regional levies.*

Keywords: strategies, regional levies, regional revenue, SWOT analysis, regional government.

Reikšminiai žodžiai: strategijos, regioninės rinkliavos, regioninės pajamos, SWOT analizė, regiono valdžia.

Introduction

In the era of regional autonomy, one of the key objectives is to grant each region the authority to manage its affairs, including regional finance. This shift aims to enhance efficiency, effectiveness, and accountability within local governments. The intention is for regions to have alternative funding sources for development in addition to transferring funds and financial assistance from the central government (Christia & Ispriyarso, 2019). With the implementation of regional autonomy, local governments can now

access local information more easily (Wei, Yabin, & Shaobo, 2018). This enables them to increase their revenue sources by making informed decisions based on local data and circumstances.

Regional governments are expected to achieve financial independence and reduce their reliance on the central government. Therefore, they must prioritize increasing revenue through efforts to increase regional taxes and levies. The existing reality shows that many regions still exhibit a high level of financial dependence on the central government. Several research, such as those conducted by (Sari, Garvera, & Sihabudin, 2018), highlighted that regional revenue had not significantly contributed to fiscal independence in numerous regions in Indonesia. This condition occurs not only in Indonesia but also in other countries. Research conducted by Baskaran, Brender, Blesse, & Reingewert (2016) showed that regions in Israel still depended on the central government to transfer funds. Meanwhile, Kotarba & Anna (2014) stated that regions in Poland were still unable to maximize revenue. Regions with inadequate fiscal capacity rely heavily on the central government for financial support (Marlissa & Blesia, 2018).

The high financial dependence observed in many regions highlights the necessity of revenue reform. This reform plays a vital role in enhancing the quality of regional budgets, which, in turn, ensures improved governance. The effectiveness of national development programs implementation is closely linked to the quality of governance. It is crucial to identify the most suitable paradigm for enhancing governance quality. Bekoe, Danquah, & Senahey (2016) stated that revenue reform positively affected the overall revenue structure. In addition, Nassios, Giesecke, Dixon, & Rimmer (2019) reported that revenue reform was expected to impact the economy positively. Gnanngnon and Brun (2019) researched 95 developing countries and found that revenue reforms benefited revenue enhancement efforts. Bimonte & Stabile (2019) research in Italy reported that revenue reform was the major tool to increase revenue. Revenue reform plays a significant role in increasing regional taxes and regional levies (Hanlon, Hoopes, & Slemrod, 2019).

Regional taxes and levies play a vital role in financing regional development initiatives. Increasing regional revenues is a crucial step towards addressing the financial challenges encountered by regions. The expansion of the scope of regional taxes and levies was made possible by Law Number 28 of 2009, which specifically focuses on Regional Taxes and Levies. This law grants regions the flexibility to establish tariffs within their respective jurisdictions.

The central government has delegated authority to regional governments to collect regional levies. This empowerment is intended to enhance the fundamental principles of autonomy and reinforce the role of regional governments in supporting their fiscal capacity. Regional levies serve as a significant source of funding for regions, enabling them to effectively finance their various endeavours and meet their financial needs.

Law Number 1 of 2022, which governs the financial relations between the Central Government and Regional Governments, simplified the types of regional taxes and levies outlined in Law Number 28 of 2009. This law has streamlined the classification of regional taxes, reducing the number from 16 to 14 types. Similarly, it has rationalized regional levies, consolidating them from 32 to 18 service types and allowed local governments flexibility to adapt to local circumstances and requirements.

With the implementation of the Law on Financial Relations between the Central Government and Regional Governments, this research not only analyzed the projected regional levies revenue based on Law Number 28 of 2009 but also considered the projected revenue based on the new financial relations law. The analysis covered two periods before and after enacting the Law on Financial Relations between the Central Government and Regional Governments. The results are expected to be instrumental in formulating precise strategies to increase regional levies revenue.

Regional levies are payments for services and the issuance of particular permits by the region (Direktorat Jenderal Perimbangan Keuangan, 2021). The role of regional levies in generating regional revenue for Central Java Province still needs to be increased. According to data from 2018 to 2021, regional taxes contribute approximately 82% to the revenue formation of Central Java Province, while the contribution of regional levies remains below 1% (Badan Pusat Statistik Provinsi Jawa Tengah, 2022). To enhance revenue from regional levies, developing strategies to be implemented is crucial. The strategies must be based on a comprehensive analysis of the strengths, weaknesses, opportunities, and threats (SWOT) involved.

Governor of Central Java Regulation Number 28 of 2019, which pertains to the Roadmap of Central Java Province Bureaucratic Reform, emphasizes the importance of having a plan that outlines specific programs to guide the Regional Apparatus Organizations in developing their action plans. The implementation of bureaucratic reform must be comprehensive, simultaneous, and sustainable. The ultimate goal is to transform the mindset, culture, attitudes, and behaviour of the state apparatus towards being clean, professional, service-oriented, prosperous, and neutral. These efforts are part of a broader context of achieving Good Governance and Clean Government.

In Central Java Province, specific Regional Apparatus Organizations stand out for their significant regional levies revenue compared to others. These organizations include the Health, Transportation, Marine Affairs and Fisheries, and Agriculture and Plantation Offices. The Health Office generates its levies revenue through Health Service Levies, General Services Levies, and Business Services Levies, making it the largest contributor to regional levies revenue in Central Java Province. Following closely is the Transportation Office, which obtains its levies revenue from the Terminal, Port Service, Route Permit, and Business Service. It holds the second-largest position in terms of levies revenue in the province. The third and fourth positions are the Marine Affairs and Fisheries Office and the Agriculture and Plantation Office, respectively. The Marine Affairs and Fisheries Office generates its levies revenue from Pond Land Leases, Boat Mooring Leases, Entrance Tickets for Fish Auctions, Seed Sales Levies, Ice Cube Production Sales Levies, Laboratory Usage Levies, and Fisheries Business Permit Levies. Meanwhile, the Agriculture and Plantation Office regional levies revenue comes from Land Leases, Laboratory Usage Levies, and Regional Business Production Sales Levies.

Regional Apparatus Organizations in Central Java Province possess unique potentials based on their respective areas of expertise. For example, the Marine Affairs and Fisheries Office specializes in the marine and fisheries sector, while the Agriculture and Plantation Office focuses on the agriculture and plantation sectors. These organizations leverage their potential to maximize regional levies revenue.

This research analyzed regional levies specifically for the Marine Affairs and Fisheries Office of Central Java Province. Regional levies of this Regional Apparatus Organization were included in the group of the top four Regional Apparatus Organizations in Central Java Province, with the largest levies from 2016 to 2021. Based on the potential of Central Java Province in marine affairs and fisheries, it is anticipated that this Regional Apparatus Organization will continue to excel and potentially become the leader in regional levies revenue. This is because the abundance of marine resources and the thriving fisheries sector in Central Java Province provide a strong foundation for increasing regional levies revenue. Therefore, Regional Apparatus Organization must develop strategies to guide and support their efforts to increase regional levies effectively.

Implementing regional autonomy has led to decentralizing marine management, shifting the authority from the central government to provincial and regency governments. This transfer of management authority to the regions encompasses various aspects, including 1) Observation, exploitation, preservation and also marine wealth management, 2) Arrangement associated with spatial, 3) Arrangement associated with administrative, 4) Implementation of government regulations, 5) Security maintenance participation, and 6) Defending sovereign state participation.

Several research have been conducted to examine the role of regional levies and revenue in Indonesia as well as other countries. For instance, Rajab (2020) focused on analyzing the role of regional levies in generating Local Own-Source Revenue for Mamuju Regency. Similarly, Wardani & Trisnaningsih (2022) examined the contribution of regional levies to the Local Own-Source Revenue of Karanganyar Regency.

Several other research by Etel (2019), Glushchenko & Kozhalina (2019), Savitri & Suarjaya (2020), Arintoko & Bawono (2021), Batog & Batog (2021), Kii, Harmono, & Sumtaky (2022), and Maulid, Bawono, & Sudibyo (2022) have also been conducted in the field of regional levies and regional revenue. Etel (2019) analyzed the costs associated with local tax collection in Poland, while Glushchenko and Kozhalina (2019) examined the role of regional taxation in Ukraine.

Savitri & Suarjaya (2020) evaluated the effect of regional levies on Bali Province's economic growth, while Arintoko & Bawono (2021) examined the optimization of regional taxes revenue. Furthermore, Batog & Batog (2021) researched regional government revenues in Poland. The impact of regional levies on East Nusa Tenggara Province was reported by Kii, Harmono, & Sumtaky (2022), while Maulid, Bawono, & Sudibyo (2022) analyzed regional revenue in Indonesia.

The objectives of this research are to identify the strategies of regional levies as well as to analyze the projected revenue of regional levies. Previous research on regional levies did not identify the strategies prepared based on SWOT analysis. This research carefully identifies and considers the strengths, weaknesses, opportunities, and threats associated with collecting regional levies. The strategies are derived from the SWOT analysis results. In addition, previous research did not analyze the projected revenue of regional levies by distinguishing between two time periods, namely before the enactment of the Law on Financial Relations between the Central Government and Regional Governments and after its enactment.

Literature Review

Government administration in regions is characterized by autonomy and co-administration to enhance efficiency and effectiveness in providing public services. As part of their empowering functions, regions have a funding source to support their governance and service provision. This includes the authority to collect regional taxes and levies, enabling regions to generate local development revenue. In addition to the autonomy to collect regional taxes and levies, an intergovernmental transfer system exists between different levels of government. The establishment of this transfer system is a key component of fiscal decentralization, which aims to empower regions and strengthen their capacity to govern and provide services effectively.

Regional taxes and levies play important roles in facilitating regional development. The optimization of regional revenues generated from these sources is not only a promising prospect but also a solution to regional financial challenges. Regional levies encompass payments for various services and specific permits provided by regional authorities. The objects include general services, business services, and certain permits associated with services that promote the public interest, commercial principles, and individuals or entities, respectively (Direktorat Jenderal Perimbangan Keuangan, 2021).

It is essential to develop a comprehensive regional levies strategies to increase revenue from regional levies. Strategies to increase revenue from regional levies reflect public policies taken by regional government. Public policy is a decision from various interconnected actors to achieve a goal (Jenkins, 1987). Based on this, it can be emphasized that the most important thing is the policy making process which involves various actors. Policy is not just a choice made by the regional government.

Public policy is a decision from various interconnected actors to achieve certain goals (Jenkins, 1987). This definition emphasizes public policy in a policy-making process, different from the opinion of Dye (1981) who only defines public policy as a choice taken by the government.

Based on the concept of public policy put forward by Jenkins (1987), when the regional government wants to make a policy related to regional levies, the regional government must involve various actors. The actors in this case include Regional Apparatus Organizations within the regional government area as well as parties related to the collection of regional levies.

The process of identifying obstacles in collecting regional levies is not only carried out by the Regional Revenue Management Agency but also involves related Regional Apparatus Organizations and other parties outside the Regional Apparatus Organizations that are related to this matter. Likewise in terms of determining solutions to obstacles in collecting regional levies or developing strategies to increase regional levies revenue. Determining solutions to obstacles in collecting regional levies or developing strategies to increase regional levies revenue also involves related Regional Apparatus Organizations and other parties outside the Regional Apparatus Organizations that are related to this matter.

Several studies have examined the marine and fisheries sector levies in various regions such as the studies conducted by Purnarianto (2016); Chang, Choi, & Choi (2018); Amalia & Tolo (2021); Balukh, Nursalam, & Sayrani (2021); and Berglann (2023). Purnarianto (2016) analyzed about the potential, efficiency, effectiveness and the contribution of the fisheries sector in Tebo Regency to Local Own-Source Revenue. Efficiency and effectiveness affected the contribution of the fisheries sector to the Local Own-Source Revenue of Tebo Regency. Research conducted by Chang, Choi, & Choi (2018) analyzed the challenges of marine levies in South Korea. It emphasized the need to improve the marine levies system in South Korea.

Amalia & Tolo (2021) analyzed the inhibiting factors for the management of fisheries sector levies in Muna Regency. These inhibiting factors include regulations that are no longer relevant, human resources, facilities and infrastructure for collecting levies and the low level of public awareness in paying levies. Balukh, Nursalam, & Sayrani (2021) conducted research related to regional levies with a focus on analyzing the potential loss of regional levies at the Marine Affairs and Fisheries Office of East Nusa Tenggara Province, identifying challenges in levy collection in the marine and fisheries sector. It emphasized the need to develop regional competitive advantages to compete effectively with other regions and international competitors. Berglann (2023) analyzed the selection of types of fisheries levies in Norwegia. The selection of types of fisheries levies has an impact on efficiency in terms of collection of levies and benefits of levies.

Research Methods

This research employed a combination of primary and secondary data. The primary data were gathered through interviews with key informants from the Marine Affairs and Fisheries Office regarding the strengths, weaknesses, opportunities, and threats faced by the Marine Affairs and Fisheries Office in terms of collecting regional levies. On the other hand, the secondary data consisted of information on regional levies and references related to this particular Regional Apparatus Organization.

Key informants were people selected by the Marine Affairs and Fisheries Office and the Regional Revenue Management Office of Central Java Province. Eight key informants were selected from these Regional Apparatus Organizations based on their extensive knowledge and expertise in collecting regional levies. The key informants include the head of Marine Affairs and Fisheries Office and the head of Regional Revenue Management Office of Central Java Province.

The technical data collection process involved three visits to the Regional Revenue Management Office, where Focus Group Discussion (FGD) events were conducted. The FGD was attended by the Head and three staff members from the Regional Revenue Management Office and the Marine Affairs and Fisheries Office, who were responsible for regional levies. During the first FGD, discussions were held to identify the strengths, weaknesses, opportunities, and threats of collecting regional levies. Secondly, the research team reviewed and confirmed the identified strengths, weaknesses, opportunities, and threats. It also focused on discussing the strategies. Thirdly, the prepared strategies was discussed and further refined. Interviews were conducted, and all discussions were recorded using a recorder for accurate documentation. After the first FGD, the research team was accompanied by four research assistants during a visit to the Marine Affairs and Fisheries Office. This visit provided an opportunity to gather additional information and data related to regional levies, which were then stored in an Excel file. Prior to this, the research team had already obtained data from the Regional Revenue Management Office. Furthermore, a dedicated WhatsApp group maintained regular and intensive communication with the key informants.

Representatives from the Development Planning, Research and Regional Development Office, as well as the Legal Bureau of the Regional Secretariat of Central Java Province, were invited by the Regional Revenue Management Office to participate in each FGD. Their presence significantly contributed to this research by providing diverse perspectives and expertise.

The triangulation method, which involved gathering information and data from multiple sources, was used in this research. These sources included interviews with key informants, who were selected for

their expertise and knowledge on regional levies, direct visits to the Marine Affairs and Fisheries Office, annual data provided by the Regional Apparatus Organizations, as well as reference searches through the Regional Apparatus Organizations website.

This research used SWOT analysis and multiple linear regression as analytical techniques. Identifying strengths, weaknesses, opportunities, and threats was conducted by carefully describing and summarizing the data and information gathered from interviews with key informants who possessed the necessary knowledge pertaining to the subject matter.

SWOT analysis has advantages in strategic planning and provides a basis for identifying situations and procedures that will be carried out in the future (Nikolaou & Evangelinos, 2010). This analytical tool allows for a systematic examination of internal and external factors, thereby facilitating the formulation of effective strategies. Internal factors encompass the strengths and weaknesses of an organization, while external factors encompass the opportunities and threats (Manteghi & Zohrabi, 2011).

The strategies were identified using SWOT analysis results, which take into account the internal and external factors to formulate future strategies (Rauch, 2007). Internal and external factors are pivotal in shaping strategies for regions or organizations (Porter, 1997). Porter (1983) also stated that strategy should consider aspects of competition and how to deal with the competition. Based on the SWOT analysis, various strategies can be formulated, including Strength-Opportunity (SO) Strategies, Strength-Threat (ST) Strategies, Weakness-Opportunity (WO) Strategies, and Weakness-Threat (WT) Strategies (Manteghi & Zohrabi, 2011).

The Marine Affairs and Fisheries Office can identify strategic issues that require thorough examination and development to optimize regional levies revenue through the combination of strengths, weaknesses, opportunities, and threats. SWOT analysis is crucial as it helps identify key areas that demand attention and improvement. The organization can pinpoint critical issues that impact regional levies management by analyzing internal strengths and weaknesses alongside external opportunities and threats. This identification of strategic issues forms the foundation for devising effective strategies aimed at increasing regional levies revenue.

Multiple linear regression analysis was used to forecast regional levies revenue from the Marine Affairs and Fisheries Office. By having a forecast of regional levies revenue, it can be seen whether there is a potential for an increase or decrease in regional levies revenue in the future. These were differentiated into projections based on Law Number 28 of 2009 (PDRD) and Law Number 1 of 2022 (HKPD) because the types of levies from the Marine Affairs and Fisheries Office of Central Java Province based on Law Number 28 of 2009 (PDRD) and Law Number 1 of 2022 (HKPD) are different. Prior to Law Number 1 of 2022 (HKPD), the types of levies for the Marine Affairs and Fisheries Office of Central Java Province included levies for using regional assets, levies for sales of regional business production, and levies for fisheries business permits. After Law Number 1 of 2022 (HKPD) was issued, the types of levies from the Marine Affairs and Fisheries Office of Central Java Province only include levies for using regional assets and levies for sales of regional business production. Levies for fisheries business permits are no longer collected by the province. In other words, multiple linear regression analysis was used to project regional levies revenue which was differentiated into two time periods, namely before and after the enactment of the Law on Financial Relations between the Central Government and Regional Governments. The projection model for regional levies revenue was based on the regression equation as follows:

$$REGIONAL\ LEVIES_t = \beta_0 + \beta_1 GRDP_t + \beta_2 POP_t + e$$

Where: REGIONAL LEVIES = Regional levies revenue of the Marine Affairs and Fisheries Office of Central Java Province; GRDP = Gross Regional Domestic Product (GRDP) of Central Java Province at 2010 Constant Market Price; POP = Population number of Central Java Province; e = Error term

The data used in this study are data from 2011 to 2022. This is related to data availability. Regional levy revenue data of the Marine Affairs and Fisheries Office of Central Java Province is not available in years prior to 2011. Regarding GRDP data, this study uses GRDP data at 2010 Constant Market Price to exclude the effect of inflation or deflation due to fluctuations in the price of goods. The distinction between Cur-

rent Market Price and Constant Market Price only applies to GRDP data. This distinction does not apply to data on regional levies revenue.

Results

The Marine Affairs and Fisheries Office of Central Java Province is crucial in overseeing and managing the marine and fisheries sectors. The functions of this Regional Apparatus Organization include formulation of policies, implementation of policies, and implementation of evaluation activities as well as reporting in the marine and fisheries sectors (Dinas Kelautan & Perikanan Provinsi Jawa Tengah, 2019).

The regional levies revenue generated by the Marine Affairs and Fisheries Office comprises various types. These include 1) Levies for using regional wealth, which consists of laboratory rent and hall or dormitory rentals, 2) Port service levies, 3) Regional business production sales levies, and 4) Regional levies for fisheries business permits.

Among these types of levies, port services have been the primary contributor to regional levies revenue, accounting for more than 60% of the total revenue. Furthermore, the SWOT analysis in this research was based on data and information obtained from key informants. The results regarding the collection of regional levies are shown in Table 1.

Table 1. *The SWOT Analysis Regarding the Collection of Regional Levies at the Marine Affairs and Fisheries Office of Central Java Province*

Strengths	Weaknesses
<ul style="list-style-type: none"> • The Marine Affairs and Fisheries Office of Central Java Province has several types of regional levies that contribute greatly to regional levies. • Revenue from several types of regional levies has an increasing trend. • The Marine Affairs and Fisheries Office of Central Java Province has the potential to become a Regional Apparatus Organization with the largest regional levies realization. This is because the province has great potential related to marine affairs and fisheries, which can be optimized to increase its regional levies revenue. The optimized object is related to marine and fisheries sector levies. 	<ul style="list-style-type: none"> • Facilities and infrastructures that have been damaged have the potential to reduce regional levies revenue. • Port premises are often flooded. • Unsupportive budget.
Opportunities	Threats
<ul style="list-style-type: none"> • The payers of regional levies at fishing ports are fishermen and ship owners, hence, fishing ports have the opportunity to increase regional levies revenue. • Fish seed centers have potential when managed properly and given adequate budgets. • Collection of regional levies by cooperating with other Regional Apparatus Organizations and related stakeholders can increase regional levies revenue. An example is cooperation with the Civil Service Police Unit of Central Java Province in efforts to enforce discipline in paying levies. • The value-added and competitiveness of fisheries products are increasing. • Information technology is growing, which has the potential to increase regional levies revenue. Regional levies revenue may increase along with technological developments in levies payments. Levies can be paid using various payment modes. 	<ul style="list-style-type: none"> • There is a new law that will eliminate revenue from fishery business license levies. • The new Non-Tax State Revenue Regulation provides the potential for fishermen to be able to sell their catch without home, thereby reducing the number of fishermen who sell to ports in Central Java Province. This condition has the potential to reduce regional levies revenue. • Existing regulations have not been fully integrated synergistically, therefore, it can cause obstacles in the implementation of duties and service functions. • There are competitors from the private sector.

Source: Authors.

The strategies were identified using SWOT analysis results. Table 2 shows the implementable strategies of the Marine Affairs and Fisheries Office of Central Java Province.

Table 2. *The Implementable Strategies of the Marine Affairs and Fisheries Office of Central Java Province*

	Opportunities	Threats
	<ul style="list-style-type: none"> • Payers of regional levies at fishing ports are fishermen and ship owners, therefore fishing ports have the opportunity to increase regional levies revenue. • Fish seed centers have potential when managed properly and given adequate budgets. • Collection of regional levies by cooperating with other Regional Apparatus Organizations and related stakeholders can increase regional levies revenue. • The value-added and competitiveness of fisheries products are increasing. • Information technology is growing, which has the potential to increase regional levies. 	<ul style="list-style-type: none"> • There is a new law that will eliminate revenue from fishery business license levies. • The new Non-Tax State Revenue Regulation provides the potential for fishermen to be able to sell their catch at the same spot without returning home. Therefore, it has the potential to reduce the number of fishermen who sell their catch to ports in Central Java Province. This condition can also reduce regional levies revenue. • Existing regulations that have not been fully integrated synergistically can create obstacles in the implementation of duties and service functions. • There are competitors from the private sector.
Strengths	Strength-Opportunity Strategies	Strength-Threat Strategies
<ul style="list-style-type: none"> • The Marine Affairs and Fisheries Office of Central Java Province has several types of regional levies that contribute greatly to the region. • Revenue from several types of regional levies has an increasing trend. • The Marine Affairs and Fisheries Office of Central Java Province has the potential to become a Regional Apparatus Organization with the largest regional levies realization considering the province has great potential related to maritime affairs and fisheries which can be optimized to increase its regional levies revenue. 	<ul style="list-style-type: none"> • Enhancing administration and operation of the properties. • Maximizing the domestic and international marketing of the Central Java Province's fisheries products. • Developing information technology in collecting regional levies to increase revenue. 	<ul style="list-style-type: none"> • Formulation of an integrated application or information system that facilitates the process of collecting regional levies. • Optimizing revenue generation from regional levies using integrated information technology. • Increasing the production of fisheries products and also the quality in order to optimize the revenue of Regional Business Production Sales Levies.
Weaknesses	Weakness-Opportunity Strategies	Weakness-Threat Strategies
<ul style="list-style-type: none"> • Facilities and infrastructures that have been damaged have the potential to reduce regional levies revenue. • Port conditions are often flooded. • Unsupportive budget. 	<ul style="list-style-type: none"> • Collecting regional levies in association with connected stakeholders and other Regional Apparatus Organizations. • Renovation and maintenance as well as optimizing the utilization of assets, facilities and infrastructure to enable them to function properly and increase retribution. 	<ul style="list-style-type: none"> • Rules controlling regional levies that fall under the jurisdiction of the Marine Affairs and Fisheries of Central Java Province must be synchronized and harmonized to be in compliance with local laws, regulations, and circumstances. • Procurement of adequate budget based on needs analysis.

Regional levies revenue were divided into projections based on Law Number 28 of 2009 (PDRD) and Law Number 1 of 2022 (HKPD). The projection model for regional levies revenue was calculated using the following regression equation:

$$REGIONAL\ LEVIES_t = \beta_0 + \beta_1 GRDP_t + \beta_2 POP_t + e$$

Based on regional levies data from the Marine Affairs and Fisheries Office of Central Java Province, the real GRDP and the population of Central Java Province for the 2011-2021 period, the regression equation based on Law Number 28 of 2009 (PDRD) and Law Number 1 of 2022 (HKPD) is as follows:

Based on Law Number 28 of 2009 (PDRD):

$$REGIONAL\ LEVIES_t = -7,686,395 + 1.222352*GRDP_t + 0.216384*POP_t + e$$

Based on Law Number 1 of 2022 (HKPD):

$$REGIONAL\ LEVIES_t = -6,306,395 + 1.005023*GRDO_t + 0.177519*POP_t + e$$

Table 3 shows the regional levies revenue and the projections for the 2022-2027 period in accordance with Law Number 28 of 2009 (PDRD) and Law Number 1 of 2022 (HKPD).

Table 3. The Central Java Provincial Marine Affairs and Fisheries Office's Regional Levies Revenue and the Projections for the 2022-2027 Period

Year	Regional Levies Based on Law Number 1 of 2022 (in Rupiah)	Regional Levies Based on Law Number 28 of 2009 (in Rupiah)
2011	2,268,739,189	2,755,249,189
2012	2,547,110,375	3,053,710,375
2013	3,298,329,094	3,771,354,094
2014	4,592,410,278	5,503,065,118
2015	5,193,203,263	6,282,573,483
2016	4,104,552,224	5,084,644,464
2017	5,142,300,180	10,197,491,980
2018	6,729,303,069	9,889,271,269
2019	9,235,492,275	12,595,066,535
2020	10,001,720,739	14,469,450,639
2021	11,498,546,792	14,303,100,192
2022*	12,558,488,142	15,284,107,842
2023*	13,738,436,258	16,720,810,921
2024*	14,953,925,514	18,200,755,465
2025*	16,206,547,751	19,725,877,675
2026*	17,497,974,324	21,298,210,462
2027*	18,829,960,159	22,919,888,384

Source: Authors.

Note: * indicates the year of projection

Table 3 shows the revenue trend of regional levies collected by the Marine Affairs and Fisheries Office. Despite experiencing fluctuations at certain points between 2011 and 2021, there has been an overall increasing trend. Projections indicate that this trend will continue from 2022 to 2027. These findings suggest that the Marine Affairs and Fisheries Office has the potential to become the Regional Apparatus Organization with the highest regional levies revenue in Central Java Province.

Discussion

The SWOT analysis conducted for the Marine Affairs and Fisheries Office of Central Java Province showed valuable insights into its strengths, weaknesses, opportunities, and threats in the collection of regional levies. Strengths emerged from the resources and capabilities which can make this Regional Apparatus Organization superior to other Regional Apparatus Organizations in Central Java Province. The weaknesses showed internal problems, while threats indicated external ones. Problems in collecting regional levies are classic and faced by other regions or countries. This is supported by research conducted by Sinaga (2016) on tax collection issues in Indonesia and Bogacki & Martyniuk (2022) on regional tax and levy collection in Poland. Opportunities reflect favourable external conditions that can be leveraged to enhance regional levy collection efforts.

Adisaputra, Pratama, & Nawawi (2014) researched marine and fisheries sector levies in Majene Regency. The research identified inhibiting factors that influenced the management of marine and fisheries sector levies in the regency, such as communication, resources, regulations, and bureaucratic structures, as well as supporting factors, including community participation. Balukh, Nursalam, & Sayrani (2021) and Hansyaekh (2022) also conducted research related to marine and fisheries sector levies. Balukh, Nursalam, & Sayrani (2021) conducted research related to regional levies with a focus on analyzing the potential loss of regional levies at the Marine Affairs and Fisheries Office of East Nusa Tenggara Province, identifying challenges in levy collection in the marine and fisheries sector. It emphasized the need to develop regional competitive advantages to compete effectively with other regions and international competitors. Hansyaekh (2022) analyzed the management of marine and fisheries sector levies in the Cirebon Regency, highlighting suboptimal regional levy management. Factors such as inadequate socialization and unclear regulations were found to impact the levy collection process in the region.

During the early days of regional autonomy, the absence of regulations for marine resource management in the regions posed challenges. The lack of clear guidance made it difficult for regions to determine appropriate management approaches. Additionally, the unclear coordination of authority between the central government and the regions further complicated the decision-making process for marine management. In the present time, efforts are being made to synchronize regulations and promote integrated management across various sectors. This integration aims to facilitate coordination between the government, fishermen, and society in the entire management cycle, encompassing planning, implementation, and evaluation. Recognizing fishermen as active participants in marine policy is important, allowing them to contribute to the decision-making process and shape the management approaches employed (Imron, 2011).

To strengthen decentralization in fisheries management, addressing the challenges faced at both the central and regional levels is crucial. This requires a commitment from the central government to share authority and responsibilities with local governments. The central government should also strive to improve the legal and policy framework that supports the implementation of decentralization in fisheries management. On the other hand, local governments must actively support collaborative efforts with local communities to ensure optimal fisheries management. In this case, the central government, local governments, and the communities must have mutual trust in fisheries management (Satria & Matsuda, 2004).

Based on identifying strengths, weaknesses, opportunities, and threats related to collecting regional levies, the Marine Affairs and Fisheries Office can develop strategies to optimize revenue collection. For-

ulating effective strategies is crucial for organizations, local governments, and national governments in various regions or countries to maximize revenue. In this context, research conducted by Brajnik, Prebilic, & Kronegger (2022) on Slovenia's regional levies and local tax collection methods highlights the significance of focusing on the unique characteristics and potentials of a region concerning regional taxes and levies.

Developing a strategy involves several key components, including defining the long-term goals and objectives of the institution, implementing and operationalizing these goals, effectively allocating resources, and providing guidelines for coordinating activities. This enables institutions to adapt to and impact a constantly changing environment (Sistawan, Saleh, & Efendi, 2018).

Maximizing regional levies revenue requires a comprehensive approach that considers multiple perspectives, not just that of policymakers. It is important to also take into account the viewpoint of regional levy payers. This is consistent with the assertion made by Martyniuk & Wolowiec (2022) that strategies related to regional taxes and levies should be examined from two angles: the perspective of policymakers and the perspective of regional tax and levy payers.

The Marine Affairs and Fisheries Office can potentially be the leading Regional Apparatus Organization regarding regional levies revenue in Central Java Province. Increasing regional levies revenue is important to increase regional income, which is a source of funding for providing public sector goods and services. This statement is supported by the findings of research conducted by Holbrook & Heideman (2021) and Shapovalov (2022). Holbrook & Heideman (2021) analyzed the role of regional taxes and levies in the provision of public goods and services in the United States, while Shapovalov (2022) examined the role of regional levies in the era of decentralization in Ukraine.

Central Java Province boasts extensive coastal areas, spanning 17 regencies along the north and south coasts of Java Island. The coastline of the province measures a total of 971.52 km, with the north coast stretching 645.08 km and the south covering 326.44 km. Within these coastal areas, Central Java Province possesses rich marine ecosystems, including mangroves (9,933.5 ha), coral reefs (9,745 ha), and seagrass (83.5 ha). The province also has significant potential for sustainable fish resources, estimated at 422,709.7 tons per year, along with a variety of biological and non-biological resources and artificial resources. The marine and fishery potential of Central Java Province includes Capture Fisheries with a total of 24,954 ships and 152,124 fishermen. Fishery Cultivation focuses on producing superior commodities such as shrimp, tilapia, catfish, gourami, milkfish, grouper, and seaweed. Coastal Marine Affairs and Surveillance involve the management of 33 small islands, 6,608.78 Ha of salt land, and 14,061 salt farmers. Counselling and Marine Fisheries Business encompass fish processing units for exporters (40 units), small and medium enterprises (SMEs) engaged in fishery product processing (8,761 units), and fishery product marketers (29,365 units). These vast marine and fishery resources in Central Java Province are harnessed by various stakeholders for multiple purposes, including conservation activities, port infrastructure development, capture fisheries, aquaculture, beach and water tourism, shipping routes, underwater pipelines, submarine cables, and the protection of marine biota (Dinas Kelautan dan Perikanan Provinsi Jawa Tengah, 2019).

The development of marine and fishery sectors in Central Java Province centres around the optimization of sustainable natural resource management and utilization. In addition, the development of marine and fishery development in Central Java Province is focused on increasing fish productivity and production, field expansion employment, efforts to increase non-oil and gas exports and increased consumption of fishery products.

Effective management and utilization of the marine and fisheries sector's potential and opportunities necessitate well-designed development planning. Planning for the development of this sector should be comprehensive, taking into account the anticipated changes in the strategic environment, both at the national and international levels, in order to anticipate potential challenges and obstacles. Technically, the management planning must be able to anticipate the character of marine fishery resources, in es-

sence, cannot be limited based on administrative area. The future utilization of marine resources and fisheries will involve the development of market-oriented marine industries and fisheries that prioritize environmental sustainability. Therefore, efforts to harness the potential of marine resources and fisheries in Central Java Province require a planning model that takes into account the strengths, weaknesses, opportunities, and threats of the sector.

The Governor and the pertinent Regional Apparatus Organizations oversee the strategies implementation for the regional levies sector. Their responsibility is to ensure the smooth execution of the strategies. Regular monitoring activities are conducted to verify that the action plan is progressing as scheduled and to address any potential deviations or challenges that may arise during implementation. It is anticipated that the evaluation's findings will consistently offer recommendations for carrying out the strategies.

The effectiveness of managing regional levies is closely tied to their regional-level management. Both management practices and the collection methods employed significantly impact the performance of these levies. Therefore, attention must be paid to the effective management and collection of regional levies. These regional taxes and levies directly contribute to public sector services that directly benefit the residents of a particular area (Belmonte-Martin, Ortiz, & Polo, 2021).

Each Regional Apparatus Organization must match the strategies with the Office's medium-term and annual programs to maintain harmony, commitment, and sustainability of the strategies implementation. Proper agencies with responsibilities at both macro and micro levels need to maintain alignment and exercise control over its execution.

Conclusions

- In conclusion, the Marine Affairs and Fisheries Office of Central Java Province identified its strengths, weaknesses, opportunities, and threats associated with the collection of regional levies based on the SWOT analysis findings. The strengths in collecting regional levies include 1) The ability of the Marine Affairs and Fisheries to manage multiple types of regional levies that significantly contributed to the overall revenue, 2) The revenue generated from these various regional levies showed a consistent upward trend, and 3) The Marine Affairs and Fisheries Office had the potential to become Regional Apparatus Organization with the largest regional levies realization due to the province great potential. On the other hand, the weaknesses associated with collecting regional levies include 1) Damaged facilities and infrastructures possessed the potential to hinder the collection of regional levies and decrease revenue; 2) The port conditions in the area frequently suffered from flooding, which disrupted levy collection activities; and 3) challenges due to an unsupportive budget that affected the effective collection of regional levies. The opportunities for collecting regional levies include 1) The clear identification of payers of regional levies at fishing ports, namely fishermen and ship owners, which presented an opportunity to increase regional levies revenue; 2) The fish seed centres have untapped potential leveraged through better management and adequate budgets; 3) Other Regional Apparatus Organizations and relevant stakeholders collaborated to collect regional levies, which increased revenue; 4) The increase in value-added and competitiveness of fisheries products provided opportunity to enhance regional levies; and 5) The growth of information technology held the potential to contribute to the increase in regional levies. On the other hand, the threats in collecting regional levies include 1) the introduction of a new law that eliminated revenue from fishery business license levies, which posed a threat to the overall regional levies collection; 2) The new Non-Tax State Revenue Regulation enabled fishermen to sell their catch without returning to their place of origin. This potentially reduced the number of fishermen who sold their catch to ports in Central Java Province, and affected regional levies revenue; 3) Existing regulations that are not fully integrated and synergized created obstacles in the implementation of duties and service functions; and 4) Competition from the private sector posed a threat to the collection of regional levies.

- Based on the results of the identification of strengths, weaknesses, opportunities, and threats faced by the Marine Affairs and Fisheries Office in terms of collecting regional levies, strategies can be developed. These included Strength-Opportunity Strategies, Strength-Threat Strategies, Weakness-Opportunity Strategies, and Weakness-Threat Strategies.
- Regional levies revenue from the Marine Affairs and Fisheries Office had an increasing trend even though at several points in time in the 2011-2021 period, it experienced fluctuations. The revenue of regional levies from this Regional Apparatus Organization was projected to continue to increase from 2022 to 2027. This shows the potential for the Marine Affairs and Fisheries Office to become the Regional Apparatus Organization with the highest regional levies revenue in Central Java Province.
- Based on the research findings, several recommendations were made for activities that should be carried out by the Marine Affairs and Fisheries Office. These activities need to align with both regional and central government regulations governing regional levies in accordance with the potential and capabilities of the Marine Affairs and Fisheries Office. The recommendations for these activities include 1) rules controlling regional levies that fall under the jurisdiction of the Marine Affairs and Fisheries Office must be synchronized and harmonized in compliance with local laws, regulations, and circumstances at the time; 2) procurement of adequate budget based on needs analysis; 3) the domestic and international marketing of the Central Java Province's fisheries products need to be maximized; 4) renovation, maintenance and optimization of assets, facilities and infrastructure for proper functioning and to maximize retribution; 5) the administration and operation of the properties need to be enhanced; 6) increase in production of fisheries products and quality to optimize the revenue of Regional Business Production Sales Levies; 7) the development of information technology in collecting regional levies to increase revenue; 8) the formulation of an integrated application or information system that facilitates collecting regional levies; 9) revenue generation from regional levies need to be optimized using integrated information technology; and 10) the collection of regional levies with connected stakeholders and other Regional Apparatus Organizations.
- The limitation of this research is that it only examined regional levies in the Marine Affairs and Fisheries Office of Central Java Province. Therefore, further research needs to analyze regional levies on other Regional Apparatus Organizations.

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INDONEZIJOS CENTRINĖS JAVOS PROVINCIJOS JŪRŲ REIKALŲ IR ŽUVININKYSTĖS TARNYBOS REGIONINIŲ MOKESČIŲ STRATEGIJOS

Anotacija. *Vis dar reikia tinkamai didinti regioninių mokesčių vaidmenį kuriant pajamas Centrinėje Javos provincijoje. Taip yra todėl, kad kiekvienam regionui buvo suteikta teisė tvarkyti savo reikalus, įskaitant regionų finansus, tikintis, kad regionų vyriausybės taps finansiškai nepriklausomos nuo centrinės valdžios. Iš tikrųjų, daugelis Indonezijos ir kitų šalių regionų vis dar labai priklauso nuo centrinės valdžios finansinės paramos. Todėl regioninės vyriausybės turi sutelkti dėmesį į pajamų didinimą gerindamos regioninių mokesčių valdymą Regioninio aparato organizacijose. Tai pasiekama kuriant regioninių mokesčių sektoriaus strategijas, pagrįstas SSGG analizės rezultatais ir numatomomis Centrinės Javos provincijos jūrų reikalų ir žuvininkystės tarnybos pajamomis iš regioninių mokesčių. Šiuo tyrimu buvo siekiama nustatyti strategijas, sukurti regioninių mokesčių strategijas ir išanalizuoti numatomas pajamas iš šių mokesčių. Tikimasi, kad tai padės padidinti pajamas iš regioninių mokesčių. Šiame tyrime buvo naudojami pirminiai ir antriniai duomenys. Pirminiai duomenys buvo gauti atlikus interviu su pagrindiniais informatoriais, siekiant įvertinti stipriąsias, silpnąsias puses, galimybes ir grėsmes, su kuriomis susiduria Jūrų reikalų ir žuvininkystės tarnyba rinkdama regioninius mokesčius. Tuo tarpu antrinius duomenis sudarė informacija apie regioninius mokesčius ir atitinkamos nuorodos apie regioninio aparato organizaciją. Surinkti duomenys buvo analizuojami naudojant SSGG ir daugialypės tiesinės regresijos analizę kaip analizės metodus. Rezultatai parodė stipriąsias, silpnąsias puses, galimybes ir grėsmes, naudojamas rinkti regioninius mokesčius, taip pat strategijas. Remiantis numatomomis pajamomis, šios regioninės organizacijos sugeneruotos rinkliavos turėtų nuolat didėti nuo 2022 m. iki 2027 m. Tai apima rekomendacijas dėl Jūrų reikalų ir žuvininkystės tarnybos vykdomos veiklos, kuri atitiko regioninės ir centrinės valdžios reglamentų, reglamentuojančių regioninius mokesčius ir galimybes.*

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