

Increase in Local Own Revenue for Maros Regency Sourced from Parking Fees at Unwaved Beaches

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ABSTRACT

In the era of regional autonomy, each region is given the authority to optimize its potential which then becomes local revenue. Maros Regency has the potential for local revenue sourced from parking fees in the Unwaved Beach Culinary Area (PTB). The revenue obtained from the Roadside Parking Retribution in the Unwaved Beach Culinary Area (PTB) received by the Maros Regency government is still far from the government's target even though this is one of the sources of Regional Original Revenue (PAD) in Maros Regency. Based on these problems, this study aims to see how effective parking management is in the PTB culinary area and to see whether parking fees in the PTB culinary area can have a positive effect on the income of Maros Regency. The research method used is a mixed method consisting of qualitative and quantitative data collection techniques, namely observation, interviews, and documentation. The research results obtained from the research conducted are that the collection of fees in the Culinary Area of the Unwaved Beach is considered to have the potential to increase Local Own Revenue. From the research conducted, it is found that there are several problems related to efforts to increase local revenue sourced from parking fees, including the absence of regulations governing the collection of parking fees in the Culinary Area of the Unwaved Beach and limited parking space. From these problems, there are recommendations as an alternative solution, namely updating Regional Regulation Number 17 of 2011 concerning Public Service Retribution and making a Regent Regulation for the Culinary Area of the Unwaved Beach.

Keywords: Increased Parking Levy; Local Revenue; Maros Regency; Choppy Beach; Culinary Area.

INTRODUCTION

Regional autonomy begins with the handing over of some of the rights and authorities from the local government given by the central government, centered on district and city governments (Badrudin & Siregar, 2015; Hadita, 2020; Moonti, 2019; Sambanis & Milanovic, 2014). The delegation of various powers under decentralization involves the delegation and transfer of funds. Moreover, decentralization rules require many supporting elements. One of the factors that greatly influences the success or failure of the exercise of power other than their authority is the personal competency factor of local government officials.

Invite - Law of the Republic of Indonesia No. 23 of 2014 concerning Territory Rulers in Article 1 Section 6 explains that (Amirulkamar, 2020; Kartika, 2015; Putriana et al., 2021; Setiawan et al., 2019), regional autonomy is that regional authorities are given rights and

authorities and roles in managing and managing the affairs of the authorities for the needs of the residents of the region, granting regional autonomy as wide as possible to the authorities Territories are intended to accelerate service development, empowerment, and the position of regional authorities in maintaining the safety of citizens.

Regional Revenue and Expenditure Budget (APBD) is the calculation of regional authorities to run the regional economy which contains financial instruments (Abdullah & Djalil, 2018; Dirgahayu et al., 2021; Rahman, 2021; Sarga, 2021). Regional Original Income (PAD) is a tool for measuring regional financial power. By distributing regional autonomy to regional rulers, regional own-source revenue (PAD) has a significant function in regional development, because it is a marker of regional dependence on central authorities. Basically, there continues to be a greater participation of local revenue (PAD) to the APBD, there continues to be less dependence of regional authorities on central authorities as a result of good implementation of regional autonomy (Rinaldi, 2013).

Sources of income from regional original income (PAD) (Awwaliyah et al., 2019; Bustani et al., 2022; Sari et al., 2018; Wijaya et al., 2020) all originate from the results of mandatory taxes and regional levies collected from residents (Riduansyah, 2003). The regional income base must actually increase every year in order to be able to support the demand for area purchases as a regional development need. This will affect regional autonomy which is large and truly responsible (Baihaqi, 2011)

The source of regional income, which is defined in law No. 23 of 2014, says that the basis of local revenue (PAD) originates from the results of taxes, regional levies, and the results of separated regional wealth management. Regional tax is a direct contribution that is burdened by individuals or entities that must be paid to regional rulers who have mandatory character and use it according to legal provisions, and use it as well as possible for the needs and needs of the community. On the other hand, law No. 28 of 2009 levies states that regional levies are payments for services or the granting of special permits granted by the Regional Authority through regional fees for individual or group needs.

One of the obstacles in efforts to increase regional income is the weak measurement or evaluation of regional taxes. Therefore, to support efforts to increase regional own-source revenue (PAD), the measurement or evaluation of the regional original income (PAD) base needs to be increased or limited so that it can then be collected without disturbing the equity aspects of creation and equity.

The Unwaved Beach Area (PTB) is a culinary center in the Maros Regency area which is in the center of Maros City on Jalan Jendral Sudirman, Turikale District, Maros Regency. This area has been around since 2011, working from 16.00 Central Indonesian Time (WITA) to 02.00 Central Indonesian Time (WITA). This area offers various types of food and drinks (Monika, 2021). The culinary area of Pantai Tak Berombak continues to be late at night and continues to attract many tourists, which causes access to this area to be generally congested. From the reality that occurred on the ground , the parking situation was very chaotic . In addition, there is no parking manager to arrange the means of transportation for tourists, which makes tourists want to park their means of transportation on the side of the road.

With the existence of a parking manager from the Maros Regency government in the culinary area of Pantai Tak Rimba, this can have a positive effect on solving congestion and tourist density problems. Furthermore, the authorities can get regional fees from parking collection for each means of transportation that enters the Culinary Area of Pantai Tak Rimba. . According to Law No. 28 of 2009, regional tax is referred to as regional tax by estimating the services provided or provided by regional authorities or issuing special permits for the needs of individuals or legal entities.

Researchers made direct observations on Tuesday, May 10 2022, researchers counted 134 motorcycles and 43 cars directly. If the number of vehicles in one day is multiplied by the retribution rate based on the 2011 Maros Regional Regulation concerning Public Service Retribution, then for motorbikes as much as Rp. parking, then the result is IDR 86,000/night. If you add up the parking fees for motorbikes and cars, you will get a result of IDR 220,000/night.

Table 1. Realization of Maros Regency Government Revenue by Type of Income (thousand rupiah) 2018-2021

Locally-generated revenue	2020	2021
Local tax	IDR 311,275,815,000	IDR 304,837,004,778
Regional Retribution	IDR 154,705,000,000	IDR 164,630,000,000
Results of Regional Owned Companies and Management	IDR 23,322,000,000	IDR 70,155,000,000
Other Legitimate PAD	IDR 13,107,063,000	-

Source: Maros Regency in Figures (2022) .

According to information from the Central Bureau of Statistics for Maros Regency, it can be observed that regional original income (PAD) from levies in 2021 is Rp. 164,630,000, and if the culinary area of Maros Unwavering Beach is subject to a levy, it is sourced from monitoring results while researchers in one night amount to Rp. 220. 000 and if the total is for a month's duration, you will get income from parking fees of Rp. 6,600,000 or month, if you multiply it by the one-year duration, you will get an income of Rp. 79,200,000 or year, with that amount already getting half of the regional original income (PAD) from levies in 2021.

As for the PTB culinary area, it should have been able to apply user fees, especially parking fees, for this reason, Maros Regency was chosen as the locus for further study regarding the problem of parking fees in the Takberombak Beach Culinary Area.

Especially considering the above problems are difficult to separate between visitors, sellers and collection of fees, because the collection of fees in the PTB Culinary Area is something new since it was first opened in 2011. Furthermore, with the collection of fees, it can increase the potential for improvement PAD from parking fees. Problems related to the collection of parking fees in this area are not the focus of the government, for this reason the selection of this *policy brief* is a medium for all involved, because the *policy brief* is prepared using narratives that are easy to understand. "

METHODS

This research was conducted for 1 month from June – July 2022 in the Unwaved Beach Culinary Area, the Tourism, Youth and Sports Office of Maros Regency and the Office of Public Works, Spatial Planning, Transportation and Land Affairs. By considering that the necessary data and information are available and relevant to the main research topic.

Based on the source, the types of data according to Simangunsong 's research are grouped into two namely primary data is data obtained by researchers directly from the source. This data can also be referred to as original data or new data that is *up to date* . This primary data must be collected directly by the researcher. Observation, interview, and documentation are some of the techniques that can be used in collecting primary data (Simangunsong, 2016) .

Information collection was attempted through direct surveys in the PTB Culinary Area . Not only that, we interviewed many people who seemed to be professionals in their fields,

including the Head of Tourism , Head of Innovative Economics , Tourists, Traders, and parking attendants.

Secondary data is data collected by researchers from various existing sources (researchers as second hand), books, reports, journals, proceedings and others are sources that can be used to obtain secondary data. Inferior information is extracted by providing good postings in the form of information on search results in advance with almost uniform issues, diaries, deeds and archives, and books of documents and posts related to this research.

Sources of data used in this study are primary data and secondary data. Data collection techniques are observation, documentation, and interviews. The researchers made observations directly at the research location, to get a direct reflection of the parking situation in the culinary area of Tak Berwawe Beach, Maros Regency . Researchers carried out direct monitoring because they did not obtain information on the number of tourists, so the researchers carried out monitoring by dividing the number of motorized transportation vehicles that were parked. Researchers made observations for 3 weeks within one month, where on holidays, namely Saturday nights, and on weekdays, namely Monday nights and Wednesday nights.

Researchers also carry out documentation by conducting a study of personal document data and official documents, both visual and in the form of writing related to research problems in the form of roadside parking fees in the PTB Culinary Area of Maros Regency. Researchers conducted a study of the 2011 Maros Regional Regulation document concerning Public Service Retribution.

Debriefing using the method of gathering information that was attempted in this research was the method of questioning and answering with some informants who were related to the subject of this research. The information needed is in the form of data regarding the number of tourists parking at the Unwaved Beach Culinary Area . There are also informants who serve as the information base for this research, namely people involved in the Unwaved Beach Culinary Area, Maros Regency. With certain goals and considerations based on scientific conditions. The informants selected by the researchers in this study included the Head of the Tourism, Youth and Sports Office, the Head of the Creative Economy Sector; Visitors; Trader; as well as parking attendants.

Computational analysis of potential is very important in analyzing the plausible definition of goals. Computational analysis of potential is very important in analyzing the plausible definition of goals. By looking for the available potential, then comparing the potential income for the future, it can be estimated the magnitude of the potential, from which an action plan can be estimated to reveal the potential to determine the expected level of income.

Calculation of potential parking revenue in a day is the result of multiplying the number of parked vehicles with the applicable parking rates. Potential parking fee receipts can be calculated using the following formula:

$$PRP = 365 \times (SRP \times l_{motor} \times t) + (SRP \times l_{mobil} \times t)$$

Where :

365 = Number of days in a year

PRP = Potential Parking Retribution

SRP = Parking Space Unit

l_{motor} = Average Intensity of Parked motorbikes

l_{cars} = Average Intensity of Parked Cars

t = Applicable parking fee

RESULTS AND DISCUSSION

Results

From the research conducted, there are several research results related to efforts to increase regional original revenues, the source of which comes from parking fees, including:

The Role of Parking Retribution for Regional Original Revenue of Maros Regency

The collection of parking fees in Maros is one of the broad and genuinely responsible self-help practices outlined in Law Number 23 of 2014 concerning Regional Government. Within the framework of regional autonomy, regional governments must explore and develop their regional potential and receive funds related to the fulfillment of national tasks and regional development.

The following is the acquisition data from parking fees in the last four years, namely from 2018 to 2021.

Table 3. Realization of Regional Retribution for Maros Regency Parking Fees for 2018-2021 (Rupiah)

Year	Regional Retribution	Realization
2018	21,050,000,000	180,000,000
2019	21,820,000,000	125,000,000
2020	15,240,000,000	100,000,000
2021	6,810,000,000	175,000,000

Source: Maros Regency in Figures (2022) .

From the table above we can see that the role of retribution on the Regional Original Revenue of Maros Regency is not too big. Realization of parking fees in 2018 amounted to IDR 180 million. This value is equivalent to 0.855% of the actual local revenue in Maros Regency. Realization of parking fees in 2019 amounted to IDR 125 million. This value is equivalent to 0.573% of the realization of regional fees in Maros Regency. In 2020, the realized parking allowance is IDR 100,000,000. This value is equivalent to 0.656% of the realization of regional levies in Maros Regency. The realization of parking allowances in 2021 is IDR 175 million. This value is equivalent to 2.570% of the realization of fees in Maros Regency.

Based on the data in the table above, parking fees can contribute to local revenue every year, even though their role is small. Parking fees are initially a small percentage of local revenue, but parking fees also affect regional revenues because if parking fees do not contribute to the target of a few percent, regional revenues will also decrease.

Parking Acceptance Potential

Potential parking levy revenue is calculated from the average number of cars and motorbikes parked per day multiplied by the parking fee. With a parking fee for two-wheeled vehicles of Rp. 1,000 and four-wheeled vehicles of Rp. 2,000, the potential for parking in the Culinary Area of Tak Bewave Beach is as follows.

Table 4. Number of Observation Result Vehicles

Day and date	Motorcycle	Car
Wednesday, June 8, 2022	115	27
Saturday, 11 June 2022	561	63
Sunday, 12 June 2022	80	14
Wednesday, 18 June 2022	73	38
Saturday, 19 June 2022	638	97
Sunday, 19 June 2022	51	8
Wednesday, June 22, 2022	93	34

Saturday, 25 June 2022	587	84
Sunday, June 26, 2022	72	23
Wednesday, June 29, 2022	137	41
Saturday, July 2, 2022	859	147
Sunday, July 3, 2022	95	37
Amount	3361	613
Total		3974

Source: Data processed, 2022

Based on table 8 above, it is the result of direct observation by researchers by counting the number of vehicles 3 times a week within a month with the number of two-wheeled vehicles as many as 3361 while four-wheeled vehicles as many as 613. These values are then averaged and multiplied by parking rates for get how big the potential acceptance of parking fees.

$$\begin{aligned}
 PRP &= 365 \times (SRP \times l_{motor} \times t) + (SRP \times l_{mobil} \times t) \\
 &= 365 \times (1 \times 280.08 \times 1000) + (1 \times 51.08 \times 2000) \\
 &= 365 \times (280,080) + (102,160) \\
 &= 365 \times 382,240 \\
 &= 139,517,600
 \end{aligned}$$

After being entered into the formula, the potential income for a year is IDR 139,517,600. These results, if optimized as best as possible by the local government, this Culinary Area of the Unwaved Beach has the potential to increase Regional Original Income for Maros Regency.

Based on the realization of parking retribution receipts from 2018-2021, it can be seen that the amount of levy revenue in the Unwaved Beach Area can be utilized, with total observations of Rp. 139,517,600 in this area can reach the target of parking retribution of Rp. 200,000,000/year.

From the research conducted, there are several problems related to efforts to increase Regional Original Revenue, the source of which comes from Parking Retribution, including:

There are no rules governing the collection of parking fees in the Culinary Area of the Unwaved Beach

The Unwaved Beach Culinary Area has been inaugurated from the start, and there has been no revocation of levies by the regional authorities of Maros Regency. There is no legal provision regarding the revocation of fees in the Beachfront Area without waves, making the management not carry out the revocation of charges in this area. In Maros Regency, provisions regarding the revocation of parking fees have been regulated in Regional Regulation No. 17 of 2011 concerning Ordinary Service Charges, which include: discusses the norms for revoking fees, one of which deals with charging fees for parking services on the side of regular lanes, all people or entities that use parking service facilities on the side of regular lanes must be charged a levy, where the proceeds from the revocation of the levy go to the regional original income (Revenue). PAD), based on information from questions and answers obtained from the Head of the Department of Transportation of the Bureau of Ordinary Professions, Spatial Planning, Transportation, and Land Affairs of the Maros Regency, it is known that there are 27 points that have been the revocation of normal roadside fees, but this Culinary Area of the Unwaved Beach not be part of the repeal of 27 that point. The absence of legal provisions from regional regulations to collect parking fees in the Unwaved Beach Area has become a problem in carrying out the revocation of charges for regional original income (PAD).

Limited Parking Space

The Unwaved Beach Culinary Area is very popular with visitors and is visited every night, especially on holidays. The available parking space in this area is lacking and very limited, so it is unable to accommodate the number of vehicles entering the Unwaved Beach Area. This causes many vehicles to park on the road and interfere with visitors' access and entry. On the other hand, Regional Regulation Number 17 of 2011 concerning Regional Public Service Retribution article 24 states that individuals/agencies who use/receive parking services on public roads must be charged a parking fee on public roads and are subject to tax according to law.

Discussion

Based on the results of research on increasing local original income in Maros Regency, the source of which comes from parking fees in the Unwaved Beach Culinary Area, Maros Regency, can provide policy input information as follows:

Updating Regional Regulation Number 17 of 2011 Concerning Public Service Charges

regional regulation has been in force for a very long time, it is necessary to make changes, one of which includes article 27 paragraph 3 concerning parking fee rates whose nominal value is relatively small, income from parking fees is relatively small because the nominal parking fee rate is relatively small. There needs to be a change in the levy rate by increasing the nominal parking levy rate.

When compared with Makassar City Number 17 of 2006 concerning Management of Public Roadside Parking in the Makassar City Area, the parking fee in Makassar City for two-wheelers is Rp. 3,000 and for four-wheelers is Rp. 5,000. This nominal rate may also apply to Maros Regency, because Maros Regency is a buffer zone for Makassar City and its location plays an important role in the development of Makassar City. Being part of the Mamminasata region, provides excellent opportunities and has a significant impact on the development of Maros Regency.

Make a Regulation of the Regent of the Unwaved Beach Culinary Area

The Regional Government of Maros Regency in an effort to increase Regional Original Income must issue a Regent's Regulation for the Unwaved Beach Culinary Area which regulates how this area is subject to retribution in the parking sector. Based on the research data, it is explained that if a parking fee is withdrawn in the Unwaved Beach Area, it has the potential to increase the percentage of regional own-source revenue through regional levies.

Provide Parking Area

Parking space in the Unwaved Beach Culinary Area is known to be very limited, to solve this problem, the government must provide a special parking area for visitors to the Unwaved Coastal Area and reduce the use of the shoulder of the road as a vehicle parking area. With a well-organized parking lot and more orderly vehicles to park their vehicles, the withdrawal of parking vehicle fees will also be clearer and easier to manage to collect fees.

The old terminal area to the north of the Tak Wavy Coast Culinary Area which has not been operating for a long time can be used as a parking lot at night, because this terminal area is quite large to accommodate several visitors' cars and motorcycles. The terminal area, which covers 1,505.73 m², can accommodate two-wheeled and four-wheeled vehicles.

Forming a Parking Area Company in Maros Regency

The lack of maximum stipulation of regional regulations has not been proven by parking of vehicles on the side of the road which is still rife. In fact, not only the shoulder of the road

but vehicle parking also occurs on the sidewalk. The purpose of establishing the Regional Parking Company (PD) for Maros Regency is to increase effectiveness in providing parking services to the community, as well as to further increase local revenue from the parking retribution sector.

The Regional Government of Maros Regency must form a Parking PD which aims to foster, manage, develop and carry out activities in the parking sector that are directed at community service in order to create order, security and comfort. In accordance with the rules of the Law of the Republic of Indonesia Number 5 of 1962 concerning Regional Companies. Because with PD Parking in Maros Regency, parking management will be more professional to manage because the agency focuses on managing all parking lots in Maros Regency.

This is because there are still many parking areas that are used by irresponsible individuals to make profits, namely unofficial parking attendants who do not have a parking permit from the Maros Regency Transportation Service. These unofficial parking attendants also use the roadside in several crowded places as parking lots without paying attention to the rules made by the government. If we evaluate it subjectively, it is impossible for this to grow and survive if no one from the party gives freedom to the parking attendants .

CONCLUSION

The results of research on increasing regional own-source revenue (PAD) originating from parking fees in the Culinary Area of the Unwaved Coast can be concluded that the collection of fees in the culinary area of the Unwaved Coast has the potential to be carried out, and can increase income to regional Original Revenue (PAD). The role of withdrawing parking fees in the Culinary area of the Unwaved Beach on Regional Original Income (PAD) if implemented can generate income of IDR 139,517,600. This amount is very large when compared to the income from parking fees in all areas of Maros Regency, which from 2018 to 2021 is only around 100,000,000 to 180,000,000, where the target of retribution revenue from the parking sector in Maros Regency is 200,000,000 per year. The problems that become obstacles to the government in maximizing parking fee revenue in the Culinary Area of the Tak Ripple Beach, such as the absence of regulations governing the application of parking fees in the Culinary Area of the Tak Riddle Beach, lack of parking space in the Culinary Area of the Tak Riddle Beach which causes many vehicles which pile up on the shoulder of the road, as well as many illegal parking attendants who collect parking fees in an illegal way. Based on the conclusions above, the authors would like to provide some suggestions such as the revision of Regional Regulation No. 17 of 2011 concerning Public Service Charges. This is because the existing regulations regarding parking fee rates are irrelevant to the inflation rate and the economic conditions of the community. In addition, with the new parking fee regulations, parking fees can be regulated and levelled. Not only revising Regional Regulation No. 17 of 2011, but also expanding the parking area. The terminal area on the north side of the Unwaved Beach Culinary Area can be used as a parking area at night, because the terminal area has not been working for a long time and the land is quite large for parking. be used as a parking area and the management of the area must also improve parking facilities and infrastructure.

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