

Implementation of Parking
Retribution and Illegal Parking
Management and Their Effect on
Original Local Government
Revenue

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Abstract

This study aims to determine and analyze the effect of the application of retribution be parking of effect and ilegal parking manajement to against original local government revenue. The determination to take the number of respondents (sample) in this study was carried out using the census technique. Data recovery was carried out to employees from the central district of the Moluccas transportation agency with a population of 40 respondents. The collected data were analyzed by multiple linear regression analysis. The result shows that implementation retribution be parking of effect to against original local government revenue. The results of testing proved that all hypotheses in this study were accepted.

*Keywords : Retribution of Parking,
Ilegal Parking
Management, Original
Local Government Revenue*

Introduction

Basically, national development is aimed at creating a somewhat prosperous, distributed and simple enterprise in Indonesia, increasing the standard of living in society intelligence and welfare. National development is expected to be carried out equally for everyone, that is in accordance with the principles of social justice. Therefore, the local government as a development facilitator in the area must be able to collect funds and implement development, in the development of certain areas. Considering that Indonesia is a country with a very wide area consisting of thousands of islands and different cultural, social and economic conditions between each region, it requires a more effective regional development system. Facing such conditions, the central government grants autonomy to local governments which are intended so that regions can regulate and manage their own households. The principle of granting regional autonomy by the Central Government to Regional Governments is basically to assist the central government in running the Regional Government in order to be able to finance regional development. This is one of the demands for a change into a clean government due to the widespread practice of bad government officials (Surijadi & Tamaela, 2018)

An area is formed based on considerations of socio-economic capabilities, regional potential, socio-cultural, social and political, population, region and other considerations that enable the implementation of regional autonomy. This is as stated in Law Number 32 of 2004 concerning regional administration, namely; regional autonomy is the right, authority, and obligation to regulate and manage government affairs and the interests of the local community on their own in accordance with statutory regulations.

An area is formed according to the consideration of socio-economic capacity, regional potential, social culture, socio-political area, population, regional surface area and other considerations that allow the implementation of regional autonomy. This is shown in Law Number 32 of 2004 concerning regional government, namely; regional autonomy is the right, the authority and obligation of the Region to regulate and manage government affairs and the interests of the community in accordance with regulations.

A region that has a genuine regional income, which is sufficient for careful care for your home and will create people 's welfare. Therefore, to support the increase of regional original income within the framework of regional autonomy, efforts have been made to

increase the amount of regional income. However, original local government revenue (ROI), which is a source of revenue from the region itself, must continue to be increased so that it can contribute to a share of the costs required to regulate local government in Central Maluku District. Regional original income in accordance with the provisions of Article 157 of Law Number 32 of 2004 which includes;

1. Regional Taxes

According to Mardiasmo, (2002) say that local taxes are taxes collected by the regions based on tax regulations set by the regions (local governments) through the interests of local government household financing.

2. Regional levies

According to Syamsi, (1994) say that regional levies are contributions from certain communities (affiliates) determined in accordance with state regulations and the results are immediately displayed and implemented.

3. The results of national companies that are legal entities and the results of the administration of separated state assets.

Related to the research that the author did, the following will present the results of previous research relating to the main problem of this research as a reference material, including: research conducted by Sheila Ratna Dewi, (2013) with the title: the role of parking fees in increasing local revenue in poor city. The results of this study reveal that parking fees do not play a big role compared to local fees or local taxes in the city of Malang.

The results of an empirical study by Asmarani, (2016) show that parking fees are able to contribute to the original local government revenue of Bone Regency in the period 2013, 2015 and 2016 while there is no parking fee contribution in the period 2012 and 2014. This shows that there is no influence absolute difference between parking retribution and original local government revenue in Bone Regency.

The other empirical studies by Aprilianti, Hapid, & Q, (2018) shows that there is a significant influence between parking fees on local revenue in Palopo City. These results are supported by the results of research by Anis Fitri Purnamasari, (2020) and H. Dani Rachman, (2021) who prove that parking fees have a significant effect on original local government revenue. However, there are also empirical studies which state that the results are not in

line with the results of the studies above. This was conveyed by Gustika, (2018) and Halim, (2022) who stated that parking fees had no effect on original local government revenue.

The evidences above express that parking retribution are not the absolute factors affecting to income original area because contradictory research was found. Therefore, the ambivalence of the results of these studies should be reviewed to minimize the ambivalence. This is the background of the author to conduct replication research. This research is expected to contribute in explaining the implementation of parking retribution dan ilegal parking dan their effect to original local government revenue.

Library Review

Parking Retribution

According to Article 1 of Regulation No. 64 the PDRD Law, which is quoted from Kesit Bambang Prakosa, (2005) say that regional taxes and levies, referred to as taxes and levies, are regional taxes and levies, which are retributions for certain services and permits granted and/or granted by the regional government, specifically for the benefit of individuals or legal entities. Meanwhile, based on Law No. 2 of 2009 about Traffic and Parking is a condition where the vehicle is stopped or not moving for a while and is abandoned by the driver. Furthermore, in the provisions of Law Number 28 of 2009 concerning regional taxes and regional levies. Chapter I of the general provisions of Article 1 clause 32, what is meant by parking is an immovable condition or a vehicle that is not temporary.

Illegal Parking Management

Government Regulation Number 43 of 1993 concerning Article 66 prohibits anyone from using roads that can harm freedom and endanger road safety or damage roads. Monitoring is an integral part of management, so it is necessary to monitor vehicle running time , which can be done in the following ways;

1. Parking attendant or traffic police. Free and limited parking spaces should be checked regularly.
2. With parking meter Meters are installed in each SRP.
3. With parking board/plate. In principle the same as the parking meter.

Original Local Government Revenue

According to Law Number 33 of 2004 concerning the financial balance between the central and regional governments, the definition of regional income is an additional right recognized by the regional government as the value of net assets during the period concerned. Those from these areas will be collected in accordance with local laws and regulations.

The Effect of Parking Retribution and Illegal Parking Management on Original Local Government Revenue.

An area has a sufficient source of regional income, it is easy to take care of the family and prosper the community. In order to support the increase in regional original income as part of realizing regional autonomy, efforts are made to increase the level of regional income itself. However, Regional Original Revenue (ROI) is a source of regional revenue itself and must continue to be increased to cover some of the costs of establishing a local government. In the implementation of regional autonomy, physical factors have a major influence on the financing of state activities. In order for the function of the state government to be carried out as well as possible and to run its own budget fairly, it must be balanced with the provision of sufficient sources of income for the regions, and the amount must be balanced with the distribution of powers. In accordance with the applicable laws and regulations for the relevant regions. In addition, local governments must be able to find sources of income from the regions. Thus, the source of income for the 4,444 regions can be in the form of gifts from the central government or sources of 4444 regional revenues.

To increase original local government revenue (ROI), every regional manager must be able to explore sources of regional income other than central government revenues. One of the services deemed important to increase local revenue from Dispenag is parking levies and the management of illegal parking spaces.

In this section the researcher will present a literature review in previous research that is closely related to this research namely; research conducted by Sheila Ratna Dewi, (2013) with the title; The role of parking fees in increasing the original income of areas in the city of Malang. The problem examined in this study focuses on the contribution of parking fees increasing local revenue. Then in a previous study conducted by Hendry, (2012). This

research focuses on parking management. The results of this study reveal business actors have not carried out their responsibilities properly because business actors are trying to avoid their responsibilities.

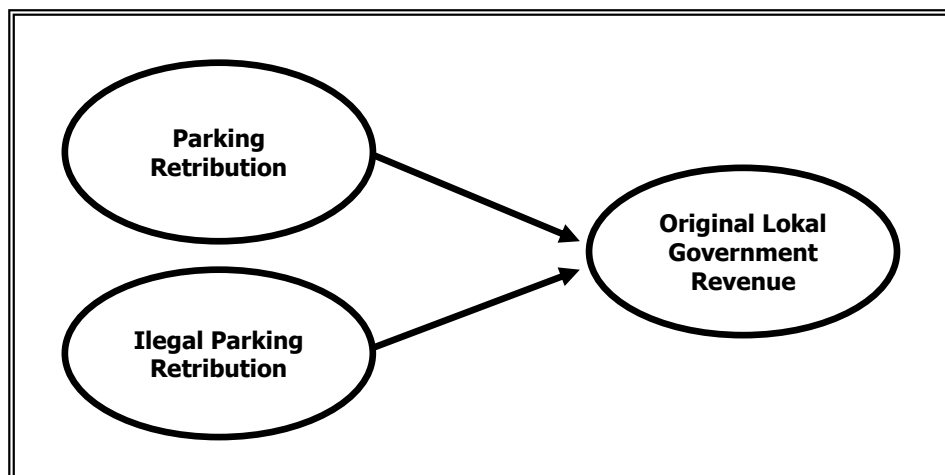
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Based on the theoretical study above, the hypothesis we propose is parking retribution and illegal parking management have a positive effect on original local government revenue in Maluku Regency.

Research Model

To be able to set clear boundaries for each concept in this paper and simplify thinking on the main problem of this research, the concept of thinking that the author uses is as follows: framework theory, parking retribution, original local government revenue and illegal parking management. The empirical model of this research can be seen in the following figure.



Research Methods

This research can be classified as an explanatory study that aims to analyze the effect of parking fees and illegal parking management on original local government revenue (*ROI*). The population in this study were employees at the Department of Transportation, Central Maluku Regency. According to Sugiyono, (2017) the sample is part of the number and characteristics of the population. The sampling technique is to use probability sampling, which is a sampling technique that offers equal opportunities for each element or member of the population to be displayed. The determination to take the number of respondents (sample) in this study was carried out using the census technique, which means that there was no sampling because the entire total population was used as the search champion. Data recovery was carried out to employees from the central district of the Moluccas transportation agency with a population of 40 respondents.

The analytical tool used to solve this research problem is the use of various linear regression analysis tools. On the other hand, the operational definition of this research is as follows; In accordance with the provisions of Article 1, Number 64 of the DPDR Law, quoted by Kesit Bambang Prakosa, (2005) territorial contributions are now called remunions which are Territorial contributions. As payment for special services or or granting some special or special licenses and/or supplied by local governments for the benefit of persons or entities. According to Law Number 2 of 2009, relating to traffic, parking is a situation where the vehicle stops or does not move for a while and crosses the driver. Although the definition of local revenue (*ROI*) according to the law is income earned from the region is collected under local regulations, in accordance with regulations.

The independent variable (*X1*) is parking fees with the following indicators: refund collection procedure, supervision increases retribution, management in increasing levy receipts, effectiveness and efficiency, parking fee contribution. Variable (*X2*) is illegal parking management with the following indicators; less land, lack of agency coordination, illegal parking attendant. The dependent variable (*Y*) is local revenue with the following indicators; local tax results, regional levies, results of separated regional ewalth management. To facilitate the evaluation of respondent's answers, we have set five evaluation criteria, ranging from 1 point (not applicable at all) to 5 points (fully applicable). Then averaged the

responses of each respondent to make it easier to assess the average response, then the interval is 5. The formula used by Riduwan, (2003) is as follows;

$$P = \frac{\text{Range}}{\text{Many Classes Interval}}$$

Description.

Range : Highest value - Lowest value

Many intervals : 5

According to the statistical formula above, the length of the class interval can be calculated as follows;

$$P = \frac{5-1}{5} = 0,8$$

Based on the evaluation criteria after calculating the interval, the results obtained are;

4,20 - 5,00 = Very Good (VG)

3,40 - 4,10 = Good (G)

2,60 - 3,39 = Less Good (LG)

1,80 - 2,95 = Bad (B)

1,00 - 1,79 = Very Bad (VB)

Respondent's Perception of Parking Retribution Variable

Respondent's perception of parking retribution variable consists of 9 questions. The following are the results of the questionnaire based on the respondent's statement about parking fees. Distributing questionnaires on the parking levy variable which is the X1 variable consisting of 9 questions asked, the average value obtained from each item includes. Based on the data in the table above, respondents' perceptions of the variable parking fees are very important and have a significant effect on original local government revenue. This can be proven by looking at the overall average of the questions, which is 3.86, which lies in the interval 3.40-4.19. Based on the data in the table above, the variable of respondent's perceptions of illegal parking has a significant effect on original local government revenue. This can be proven by looking at the overall average of the questions which is 3.77 and located in the interval 3.40-4.19 .

Respondent's Perceptions of Original Local Government Revenue.

Respondents perception on the original local government revenue variable consists of 14 questions. The following is the result of a questionnaire from respondents statements about the perception on the original local government revenue. Based on the respondent's responses to original local government revenue in the table above, it can be seen that most of the respondents said that it were influenced by parking retribution, the average score for all questions was 3.55, which is 4.19 for an interval of 3:40. It means that parking retribution as a sector of local income are very influential on increasing original local government revenue.

The Effect of Parking Retribution and the Impact of Illegal Parking Management on Increasing Original Local Government Revenue

To determine the effect of parking fees and illegal parking management on local revenue, it can be determined using multiple regression analysis, regression coefficients, and t-test. Questionnaires that have been distributed to respondents are then calculated based on the number of questions asked from each variable, which consists of 9 questions on the parking retribution variable. 9 questions are also on the variable of illegal parking management and 14 questions on the variable of local government revenue.

Validity and Reliability Test

Validity testing with a formal product moment approach shows that the correlation value is greater than r table (greater than 0.312) which means that all the questions asked are considered valid and very feasible to be analyzed to the next stage. Furthermore, the results of the reliability analysis in this study were carried out based on the value of the alpha cronbach coefficient. The results of the analysis show that each reliability coefficient value is greater than 0.6 so that the instrument used is considered reliable and deserves further analysis.

Multiple Linear Regression Analysis

The results of the multiple linear regression analysis can then be displayed as follows;

Results of Multiple Linear Regression Analysis

Variable	Regression Coefficient	t-Count	Probability
Parking Retribution (X ₁)	1.389	-	0.000
Illegal Parking Management (X ₂)	1.398	9.298	0.000
Constanta	1.552		
F count	86.447		
Adjusted R ²	0.687		
R square	0.695		
R	0.833		

Based on the table above, a multiple regression equation can be made as follows;

$$Y = 1552 + 389 + 1.398X$$

Thus the equation can be explained;

1. The constant (a) 1.552 indicates that the amount of local revenue in Central Maluku Regency is also influenced by the parking retribution (X₁) and illegal parking management (X₂) or in other words it can be said that the amount of original local government income (Y) if the independent variable that affects is zero.
2. The coefficient of parking retribution (b₁) shows that the parking retribution variable has an effect of 1.398, which means that the parking retribution variable has a positive effect on original local government revenue. Likewise with the management of illegal parking which has a positive effect of 1,389. This shows that if the variable parking fees and illegal parking management has increased by 1 unit, then the regional original income has also increased by 1.398.
3. The magnitude of the coefficient of determination (R²) of 0.695 shows that the parking retribution variable and the parking bar management simultaneously contribute 69.5 to changes in the original local government revenue variable in Central Maluku Regency, while the remaining 30,5% is a contribution from other variables that cannot observed.

Hypothesis Test

The results of regression testing obtained the t-count value of 9.289 while $\alpha = 0.05$ and $df = 38$ then the t-table = 1.685 was obtained because t-count > t table so that it was proven that partially the parking retribution variable and illegal parking management had a significant effect on the variable. Original local government revenue in Central Maluku

Regency, thus the hypothesis which states that it is suspected that parking levies and illegal parking management variables affect original local government revenue in Central Maluku Regency can be accepted and has been tested statistically.

Discussion

According to the results of simple linear regression calculations in this study, indicating that there is an influence between the variable parking fees and illegal parking management on the original local government revenue of Central Maluku Regency, the equation is $1.552 + 1.398 X$, which means that every one unit score on the effect is influenced by parking fees and management. wild parakeets is 1 398, for parking fees and illegal parking management a value of 1398 is obtained, which means that every time there is a change or addition to the value of the parking levy variable and the management of illegal parking is large 1 unit, there will be an increase in the original local government revenue variable of 1.398.

When we compare this with previous studies related to this study, it shows a very significant level of difference, which in this study shows that the parking levy variable and the management of illegal parking both have a positive and significant effect on original local government revenue. But in a previous study conducted by Sheila Ratna Dewi, (2013) where the problem studied in this study focuses on the contribution of parking fees to local revenue. The results of this study indicate that parking fees do not play an important role compared to local fees and local taxes in Malang city.

The same thing is also shown by a previous study conducted by Hendry 2012 which is related to this research with focuses on parking management. The results this study reveal that business actors have not carried out their responsibilities properly. The findings of this study also support the results of an empirical study by Aprilianti, Hapid, & Q, (2018); Anis Fitri Purnamasari, (2020) and H. Dani Rachman, (2021) who prove that parking fees have a significant effect on original local government revenue.

Conclusion

Based on the results and discussion in this study, the following conclusions are drawn;

1. The identification of the two research variables that have been carried out shows that the distribution of respondent's answers to the two independent variables on the dependent variable varies but on average it is included in the good category.
2. Partially the indicators of the variable parking retribution and illegal parking management have a positive and significant effect and have a very contributive relationship to original local government revenue (ROR).
3. This research is expected to be used by the Department of Transportation of Central Maluku Regency in an effort to explore and manage sources of regional revenue, especially in the parking retribution sector.
4. This study has limitations because it is limited to only examining two independent variables with a number of respondents who are not too large. Based on this, the authors suggest that future research can include other variables that have the potential to affect original local government revenue with a larger number of respondents.

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