

**PARKING RETRIBUTION ON THE SIDE OF THE ROAD TOWARDS THE
IMPROVEMENT OF LOCALLY-GENERATED REVENUE OF NGAWI
REGENCY**

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Abstract

The aims of this study are to know and to analyze the contribution of parking retribution on the side of the road towards the improvement of locally-generated revenue in Ngawi Regency. In addition, it is to measure the whether or not the parking retribution on the side of the road in Ngawi is in accordance with the regional regulation number 23/2011 on parking retribution on the side of the road. This study use empirical juridical research design. The types of data used in this study are primary and secondary data. These data are obtained directly through interview, observation, and documentation. The data is analyzed qualitatively and quantitatively. Then, it is presented in a descriptive way. The result showed that the contribution of parking retribution on the side of the road towards the improvement of locally-generated revenue in Ngawi Regency in 2013-2017 is decreased. The biggest contribution was in 2013 with 4.69%, while the lowest contribution is in 2016 with 2.104%. Nowadays, the implementation of parking service in Ngawi Regency is not in accordance with the regulation number 23/2011 concerning parking retribution on the side of the road.

Keywords: *parking retribution on the side of the road, Ngawi regency, locally-generated revenue.*

INTRODUCTION

Indonesia is a unitary state. It makes the government system is divided in each region with authority division from the central to the local government. It is aimed to boost the regional autonomy and regional development to be more rapid. Indonesian is also a state law. It indicates that every act conducted on behalf of the state must be considered law-based act.⁴

Local government is one of the structural aspects of a country that it is in accordance with the consideration that a state is an organization. The division of the country into some provinces and the division of province into some regency is aimed to

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⁴ Achmad Ruslan, 2011, "*Teori dan Panduan Praktik Pembentukan Peraturan Perundang-Undangan di Indonesia*", Rangkang Education, Yogyakarta. Hal. 19.

ease the public services as well as to realize a regular, systematic network.⁵ For autonomy regions, they have authority to regulate their respective regions. The local government has authority to make regulations to organize regional government based on Law Number 23/2014 concerning with Regional Government.

Due the increasing of transportation need, the necessity for parking area also increases. Parking is a term used for making vehicle stop temporarily in which the owner possible to leave it. Meanwhile, parking area is a designated place to park the vehicles in public area.⁶ Concerning this matter, one of the main tasks of government is providing public services.⁷ The most important thing to consider in providing public services is to put the public interest first, to ease the services, and to satisfy the public. Meanwhile, the task of administering is emphasized more in authority (power) attached to the position of bureaucratic officers.⁸ The Government of Ngawi Regency issued a regional regulation regulating the parking matter that is Regulation No. 23/2011 on parking retribution on the side of the road.

In Ngawi, parking retribution in public area is one of the promising charges that give big contribution to the implementation of regional autonomy. That is why the government allow the use of pavement as a parking area. In addition, retribution is one of factors that determine the amount of locally-generated revenue. That is why the government intends to maintain the increase of the locally-generated revenue from the retribution of parking services since it can increase the local development. According to the background discussed above, the research problems of this study are as stated as follows:

1. To what extend the contribution of parking retribution on the side of the road towards the improvement of locally-generated revenue?
2. Is the parking retribution on the side of the road in accordance with Regulation Number 23 of 2011?

RESEARCH METHODOLOGY

This research is a juridical empirical study that was conducted in Ngawi regency, East Java.⁹ There are two types of data used in this study, primary and secondary data. Primary data refer to the data obtained directly from the sources of interviews, observations or documentations in form of unofficial reports that later will be analyzed.¹⁰ This data is collected directly from the field through interviews with relevant parties so that a complete data can be accomplished. In this case, those who are interviewed are: Head of Subscribed Parking Section of Regional Finance Agency in

⁵ Sarjiyati, 1991, *Eksistensi Otonomi Daerah Sebagai Implementasi Dari Demokrasi Pancasila*, Skripsi Fakultas Hukum Universitas Jember, hal.13

⁶ Pasal 1 angka 9 Peraturan Daerah Nomor 23 Tahun 2011 Tentang Retribusi Pelayanan Parkir di Tepi Jalan Umum

⁷ Rasyid, 2000, *Hukum Pemerintahan*, Citra Aditya Bakti, Bandung, hal. 57

⁸ Kaufman, 2011, *Tugas dan Tanggungjawab Pemerintahan*, Refika Aditama, Jakarta, hal.25

⁹ Soerjono Soekanto, 1986, *Pengantar Penelitian Hukum*, Universitas Indonesia Press, Jakarta, hal.5.

¹⁰ Zainudin Ali, 2011, *Metode Penelitian Hukum*, Sinar Grafika, Jakarta hal.160.

Ngawi, Head of Terminal and Parking Section of Ngawi Transportation Department, Head of Local Tax Section of Ngawi Revenue Services, the parking officers, and the society of Ngawi Regency. In the other hand, secondary data is those that are obtained from official documents, such as books related to the object of research, research reports, and legislations.¹¹

The data are analyzed to get a clear, concrete depiction concerning the qualitative and quantitative objects involved in this study. It is, then, displayed descriptively that is; explain, describe, and depict the problem currently being studied.

RESULTS AND DISCUSSIONS

The Contribution of parking retribution on the side of the road in Ngawi Regency in supporting the Increase of locally-generated Revenue

The sources of the locally generated revenue are the local taxes and retributions. In this case, each region has the authority to carry out the collection of various types of taxes and charges or retributions. Thus, it may support the increase of locally-generated revenue to accomplish the regional necessities.¹²

One of the regional charges collected through retribution is parking services. In addition, it is one of locally-generated revenue sources that significantly contribute in supporting the local development.¹³ in this case, parking retribution has significant contribution in the increase of locally-generated revenue as well. The word retribution refers to a one's participation, involvement, or donation. Thus, in this case, contribution can be in form of giving money or doing action since such contributions can be given in a all aspects of life: generating idea, leadership, professionalism, finance, and many more.¹⁴

Such contribution marks to what extend the local retribution support the locally-generated revenue. It is measured by comparing the acceptance of regional charges, particularly the parking retribution with the acceptance of locally-generated revenue in a certain period. The bigger is the result, the more significant contribution the retribution gives.

Retribution is a payment payed by people making use the services.¹⁵ Thus, parking retribution on the side of the road is a general service charge that becomes the part of a local retribution. According to Regional Regulation Number 23/2011 on with parking retribution on the side of the road, there are two kinds of parking fees. They are subscription and regular parking. Both of them are regulated in different rates. The

¹¹ *Ibid*

¹² Indra Safawi, Sujianto, dan Zaili Rusli. 2012, *Implementasi Kebijakan Retribusi Parkir Tepi Jalan*, Jurnal Kebijakan Publik, Volume 3, Nomor 2, hal. 59-141

¹³ Marihot P Siahaan, 2006, *Pajak Daerah dan Retribusi Daerah*, PT Grafindo Persada, Jakarta, hal.439

¹⁴ Della Novia, 2014, *Kontribusi Retribusi Parkir Tepi Jalan Terhadap Pendapatan Asli Daerah Di Kecamatan Samarinda Ilir Kota Samarinda Tahun 2010-2012*, eJournal Ilmu Pemerintahan, Volume 2, Nomor 3, hal. 3070-3079

¹⁵ Boediono, 2001, *Perpajakan Indonesia*, Diadit media, Jakarta, hal.14

regular parking fee is stated in article 8, while the subscription parking fee is stated in article 9. In this case, the amount of fees depends on the weight and the type of vehicle.

The analyzing of parking contribution can be measured by comparing between the income of parking retribution and the total income of locally-generated revenue. In this study, the data is taken from locally-generated revenue from 2013-2017 (last five years). The results are displayed in table 1 as follows:

Table 1 Contribution of Parking Retribution

Fiscal Year	Parking Retribution	Locally-Generated Revenue	Contribution
2013	3.414.838.900	72.802.711.993	4,69%
2014	3.830.590.900	122.724.434.229	3,12%
2015	4.302.796.200	157.751.762.745	2,73%
2016	4.361.419.800	181.761.267.620	2,40%
2017	4.387.202.200	166.811.807.956	2,63%

Source: Regional Finance Board of Ngawi Regency, processed on 2017

Based on table 1, it can be seen that the highest contribution rate is in 2013 with 4.69%, while the lowest is in 2016 with 2.40%. Thus, it can be said that the contribution rate from 2013 - 2017 has gradually decreased and not stable. This is due to the increase of local revenue that becomes higher so that it makes the contribution of parking retribution seems low. In this case, the highest income for the revenue is other legal sources of locally-generated revenue. Although in reality it is decreasing, the income from such parking retribution from 2013 - 2017 has increased.

The parking retribution is also increase due the increase quantity of the vehicles. Generally, the contribution of parking retribution towards the increase of locally-generated revenues in Ngawi from 2013 to 2017 is 3.11%. However, this amount of parking retribution has increased gradually.

Based on the analysis, it can be concluded that the higher of parking retribution relaization towards the locally-generated Revenue, its contribution will be smaller. So does for the opposite.

Retribution of Parking Service on the side of road Based on Regional Regulation No. 23/2011

Vehicles users are quite high increasingly. It can be known from the vehicles volume that contributes to the daily traffic. Due to this condition, a recovery for parking services is necessary, not only concerning the parking area, but also the services for the comfortable for users.

The Government of Ngawi Regency is aware to this increasing transportation need. Therefore, the local Government issued the Regional Regulation Number 23/2011

concerning Parking Retribution on the side of road. It becomes the realization of local government in improving the public services, especially related to parking facilities.

Article 8 of Regional Regulation Number 23/2011 concerning Parking Retribution on the side of road regulated the structure and amount of retribution rates. The details are displayed in table 2 as follows:

Table 2
Vehicle Parking Rates

Type of Vehicle	Rates
Buses and freight cars with gross weight more than 3500 Kg	3.000,00 IDR (three thousand rupiah) per one parking service.
Passenger cars and freight cars with gross weight less than 3500 Kg	2.000,00 IDR (two thousand rupiah) per one parking service.
Motorcycle	500,00 IDR (five hundred rupiahs) per one parking service.

Source: Regional Regulation No. 23/2011 concerning Parking Retribution on the side of road.

Meanwhile, Article 9 of this regional regulation regulates the following points:

1. Beside the retributions referred in Article 8, the Regional Government also conducts subscription parking.
2. The subscription parking referred to in paragraph (1) is valid for 1 year.
3. The amount of subscription parking rates is set in table 3 as follows:

Table 3
Subscription Parking Rates

Type of Vehicles	Rates
Trailers Trucks	100.000,00 IDR (one hundred thousand rupiah) each year
Buses and Trucks	75.000,00 IDR (seventy five thousand rupiah) each year
Medium Truck	50.000,00 IDR (fifty thousand rupiah) each year
Sedan, passenger cars, pick up cars, minibus and other similar vehicles	30.000,00 IDR (thirty thousand rupiah) each year
Motorcycle	15.000,00 IDR (fifteen thousand rupiah) each year

Source: Regional Regulation No. 23/2011 concerning Parking Retribution on the side of road.

4. For those who have paid the subscription parking services will not be charged for the additional parking retribution.
5. Subscription parking as referred to in paragraph (1) is implemented by the Regional Government cooperate with relevant agencies.
6. The further implementation of subscription parking regulation is regulated by Regent's Regulation.

Article 8 mentioned above has not been able to provide legal certainty. It happens because the parking rates are differentiated by the weight and the type of vehicle. It can raise concerns related to the payment fraud. The current article only discusses vehicle parking rates with three difference prices that depends on the weight and type of vehicle.

In addition, the result of interview with related parties mentioned in the previous introduction can be generated as follows:

1. According to Toni, a motorcycle user, the parking rates drawn by the caretaker is different from what is stated in the regional regulations. As for cars, the rates should be 1,000.00 IDR but the fact is 2.000,00 IDR.¹⁶
2. According to Bobby as the owner of motorbike, parking officer ask for 1,000.00 IDR for the parking service when it is only 500, 00 IDR in the regulation.¹⁷
3. The opinion of Mr. Widodo, the parking officer, he never sets the amount for parking rates whether it should be a thousand rupiah or two thousand rupiah. The owner of the vehicles intentionally gives the money.¹⁸
4. Mr. Widodo, a parking officer, states that the parking rates for motorcycle is only 500.00 IDR. This amount is less than enough when the duties followed are to keep the vehicle, helmet and arrange the parking position.¹⁹
5. Mr Sutikno, the Head of Subscribed Parking Section of Regional Finance Agency in Ngawi stated that the parking subscription is one of regional retribution source to increase the locally-generated revenue. Parking subscription is paid altogether with the vehicle tax based on type of vehicle through payment joint or Bank Jatim.²⁰
6. According to Head of Terminal and Parking Section of Ngawi Transportation Department, Mrs. Bayu Dwi Yanthie, that subscription parking is regulated in Regional Regulation to prevent and reduce fraud from parking officer so that it can increase the locally-generated revenue.²¹
7. According to Head of Local Tax Section of Ngawi Revenue Services, the parking officers, and the society of Ngawi Regency. Mr. Hangga Agung Otto Fandian, that

¹⁶ Wawancara dengan Bapak Toni, pada tanggal 12 Desember 2017 pukul 11.00 WIB.

¹⁷ Wawancara dengan Saudara Bobby, pada tanggal 12 Desember 2017 pukul 11.00 WIB.

¹⁸ Wawancara dengan Bapak Widodo (juru parkir), pada tanggal 12 Desember 2017 pukul 11.10 WIB.

¹⁹ Wawancara dengan Bapak Agus (juru parkir), pada tanggal 12 Desember 2017 pukul 13.00 WIB.

²⁰ Wawancara dengan Bapak Sutikno (kepala seksi parkir berlangganan BAPENDA Kabupaten Ngawi), pada tanggal 12 Desember 2017 pukul 09.20 WIB.

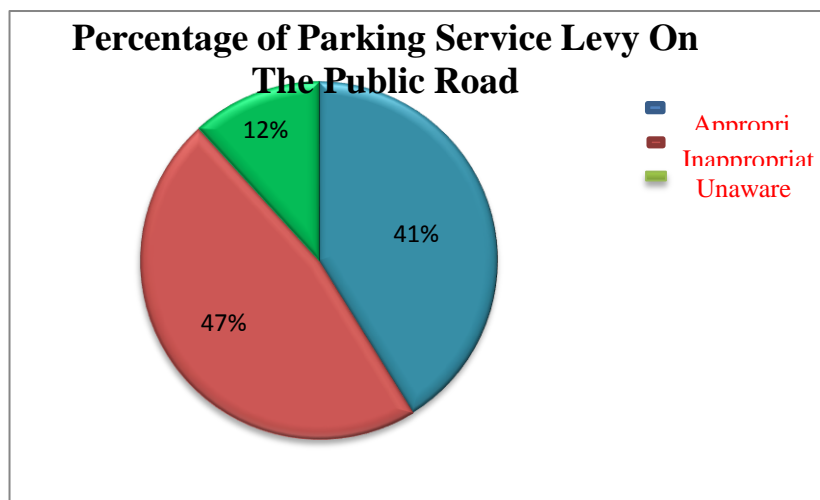
²¹ Wawancara dengan Ibu Bayu Dwi Yanthie (Kepala Seksi terminal dan perparkiran Dinas Perhubungan Kabupaten Ngawi), pada tanggal 13 Desember 2017 pukul 11.00 WIB

revenue from general service retribution is increase due to the result of the subscription parking rates withdrawal.²²

From those statements and opinions above, it can be inferred that the parking retribution charged for users is lo longer in accordance with Regional Regulation No. 23/2011. Thus, a significant change concerning the article 8 of this regulation is needed.

The policy of subscription is regulated in article 9. This type of parking policy is one of efforts of the local government to reduce illegal parking as well as to increase local revenue. Meanwhile, according to polling on the Facebook Group of Ngawi Care Fast Information community about the parking subscription²³ conducted by the researchers by taking 17 respondents, the results showed that 8 respondents stated that the implementation of current parking retribution is still not in accordance with the regulation. Meanwhile, 7 respondents stated that it is appropriate enough. The remaining 2 respondents stated abstain. The percentage of parking retribution can be depicted in figure 1 as follows:

Figure 1 Diagram of Percentage



The percentage is obtained by using following formula:

$$\frac{\text{Number of Opinion}}{\text{Total overall opinion}} \times 100\% = \dots \%$$

The details are: 8 out of 17 opinions or 47% stated that it is inappropriate, 7 out of 17 opinions or 41% stated that it is appropriate, and 2 out of 17 opinions or 12% stated that it is unaware.

According to the diagram in figure 1, it can be seen that the implementation of parking retribution is inappropriate or ineffective as the percentage shown, 47%.

²² Wawancara dengan Bapak Hangga Agung Otto Fandian (Kasi Penagihan & Pemungutan Pajak Daerah Dinas Pendapatan, Pengelolaan Keuangan Dan Aset Kabupaten Ngawi) pada tanggal 14 Desember 2017 pukul 10.30 WIB.

²³ Group Facebook Info Cepat Ngawi Peduli, diakses tanggal 30 November 2017 pukul 14.21 WIB.

Simply, the reason for unsuitable implementation of parking retribution is perceived from users' dissatisfaction towards the parking rates and the efficiency of parking subscription in reality. On the other hand, it is considered that the implementation is appropriate since it is significantly increase the locally-generated revenue.

CONCLUSION

From the result and discussion above, it can be concluded that:

1. The contribution of parking retribution towards the increase of locally-generated revenue in Ngawi Regency is highly expected as for the local development. However, the contribution for last five years, from 2013-2017 is decrease. The highest contribution is in 2013 with 4.69%, while the lowest is in 2016 with 2.40%. This decrease is due to the realization of the higher Local Revenue that makes the contribution of parking fees seems low. Although the parking contribution is considered low, the nominal for parking retribution income in the locally generated revenue from 2013-2017 has increased greatly, especially from 2014 to 2015.
2. In reality, the implementation of current parking services in Ngawi is said not in accordance with Regional Regulation Number 23/2011 on Parking Retribution on the side of road since the charged payment is different from the regulated one.

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Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah.
Peraturan Daerah Kabupaten Ngawi Nomor 23 Tahun 2011 Tentang Retribusi
Pelayanan Parkir di Tepi Jalan Umum.

Wawancara:

Wawancara dengan pengendara sepeda motor (konsumen)

Wawancara dengan juru parkir

Wawancara dengan kepala seksi parkir berlangganan BAPENDA Kabupaten Ngawi

Wawancara dengan Kepala Seksi terminal dan perparkiran Dinas Perhubungan
Kabupaten Ngawi.

Wawancara Kasi Penagihan dan Pemungutan Pajak Daerah Dinas Pendapatan,
Pengelolaan Keuangan Dan Aset Kabupaten Ngawi.

Internet:

Group Facebook Info Cepat Ngawi Peduli, diakses tanggal 30 November 2017 pukul
14.21 WIB