

STRATEGY TO OPTIMIZE ORIGIN REVENUE IN THE PARKING FIELD AT THE TRANSPORTATION SERVICE OF PANGANDARAN DISTRICT

Liska Audina¹, S. Munir², Etih Henriyani³

Email : liskaudina2018@gmail.com

ABSTRACT

Based on the results of initial observations, it is known that the attainment of local revenue sourced from parking fees has not been able to reach the targets set, this is evidenced by data on achieving the PAD targets from parking fees in 2017-2019 which were not achieved according to the target. The objectives of this study are as follows: 1) To find out the strategy for optimizing regional original income in the Parking Sector at the Pangandaran Regency Transportation Service. 2) To find out the obstacles to the strategy of optimizing regional original income in the Parking Sector at the Pangandaran Regency Transportation Service. 3) To find out the efforts to overcome the obstacles to optimizing local revenue strategies in the Parking Sector. The method used in this research is descriptive analysis. Informants as many as 10 people. Data collection techniques are library research, field studies (observations and interviews) and documentation. The author uses qualitative data analysis techniques through data processing from interviews and observations to draw conclusions so that they can answer problems in research. Based on the results of the study that: 1) The strategy of optimizing regional original income in the parking sector is not optimal according to the opinion of Djalil (2014: 297) this is evidenced by the lack of improvement of the potential parking levy database and the lack of review of provisions related to types and rates of parking fees, Besides that, there is a lack of intensification of the sources of parking fee receipts by exploring the sources of parking fee receipts. 2) The obstacles are due to the lack of improvement on the database of potential parking fees because the involvement of all parties is still lacking in planning the collection of parking fees, besides that the review of various provisions in determining fee rates is still not carried out routinely. 3) Efforts to overcome obstacles in implementing the strategy of optimizing Local Revenue in the Parking Sector at the Pangandaran Regency Transportation Service, this is done by seeking to improve the potential parking levy database by involving all parties in planning parking retribution collection, in addition to carrying out assessment of the various provisions in determining retribution rates so as to achieve parking retribution targets. Efforts are made through routine technical assistance for retribution collection officers as well as increasing public awareness in paying parking fees.

Keywords : Strategy, local revenue, parking fees

ABSTRAK

Berdasarkan hasil observasi awal, diketahui bahwa pencapaian pendapatan asli daerah yang bersumber dari retribusi parkir belum dapat mencapai target yang ditetapkan, hal ini dibuktikan dengan data pencapaian target PAD dari retribusi parkir pada Tahun 2017-2019 yang tidak tercapai sesuai target. Adapun tujuan penelitian ini adalah sebagai berikut : 1) Untuk mengetahui strategi mengoptimalkan pendapatan asli daerah di Bidang Perparkiran di Dinas Perhubungan Kabupaten Pangandaran. 2) Untuk mengetahui hambatan-hambatan strategi mengoptimalkan pendapatan asli daerah di Bidang Perparkiran di Dinas Perhubungan Kabupaten Pangandaran. 3) Untuk mengetahui upaya-upaya mengatasi hambatan-hambatan strategi mengoptimalkan pendapatan asli daerah di Bidang Perparkiran. Metode yang digunakan dalam penelitian ini adalah deskriptif analisis. Informan sebanyak 10 orang. Teknik pengumpulan data adalah studi kepustakaan, studi lapangan (observasi dan wawancara) dan dokumentasi. Penulis menggunakan teknik analisis data kualitatif melalui pengolahan data hasil wawancara dan observasi untuk ditarik kesimpulan sehingga dapat menjawab permasalahan dalam penelitian. Berdasarkan hasil penelitian bahwa : 1) Strategi mengoptimalkan pendapatan asli daerah di Bidang Perparkiran belum optimal sesuai dengan pendapat Djalil (2014:297) hal tersebut dibuktikan dengan kurangnya dilakukan penyempurnaan database potensi retribusi parkir serta kurang dilakukan pengkajian kembali ketentuan terkait jenis dan tarif retribusi parkir, selain itu kurangnya dilakukan intensifikasi sumber penerimaan retribusi parkir dengan melakukan penggalan sumber-sumber penerimaan retribusi parkir. 2) Hambatan-hambatan yang dikarenakan kurangnya dilakukan penyempurnaan database potensi retribusi parkir karena keterlibatan semua pihak masih kurang dalam membuat perencanaan pemungutan retribusi parkir, selain itu pengkajian terhadap berbagai ketentuan dalam penentuan tarif retribusi masih kurang dilakukan secara rutin. 3) Upaya-upaya dalam mengatasi hambatan-hambatan dalam melaksanakan strategi mengoptimalkan Pendapatan Asli Daerah di Bidang Perparkiran di Dinas Perhubungan Kabupaten Pangandaran, hal ini dilakukan dengan mengupayakan penyempurnaan database potensi retribusi parkir dengan melibatkan semua pihak dalam membuat perencanaan pemungutan retribusi parkir, selain itu melakukan pengkajian terhadap berbagai ketentuan dalam penentuan tarif retribusi sehingga dapat mencapai target retribusi parkir. Adanya upaya melalui pembinaan teknis secara rutin bagi petugas pemungut retribusi serta peningkatan kesadaran masyarakat dalam membayar retribusi parkir.

Kata Kunci : Strategi, Pendapatan Asli Daerah, retribusi parkir

INTRODUCTION

The implementation of regional autonomy gives authority to the regions to regulate and manage their respective regions. As full administrators, each

region must act effectively and efficiently so that regional management is more focused and achieves predetermined targets. The misperception that makes natural

resources the main source of regional income must be changed immediately because one day natural wealth will run out. Local governments must start looking for other sources in their area to rely on as the backbone of regional original income (PAD).

In order to carry out the functions and authorities of the regional government in the form of implementing fiscal authority, each region must be able to recognize its potential and identify the resources it has. Regional governments are expected to be more able to explore financial sources, especially to meet the financing needs of government and development in their regions through Local Own Revenue (PAD). The demand for an increase in Regional Original Income (PAD) is getting bigger along with the increasing amount of government authority being delegated to the regions accompanied by the transfer of personnel, equipment, financing and documentation (P3D) to the regions.

Law Number 33 of 2014 concerning Financial Balance between the Center and the Regions emphasizes that the role of the regional government must be to manage its own household independently. With the existence of this law, the principle of decentralization emerged which aims to develop the independence of each region according to the potential of its resources and aims to improve living standards, equitable and integrated welfare to carry out sustainable

development. Regions are more demanded to be able to explore as optimally as possible their financial resources such as: taxes, levies or levies which are sources of Regional Original Revenue (PAD).

According to Prasetyo, (2008:12) states that:

One of the largest sources of regional revenue originating from its own territory is Regional Original Revenue (PAD), in which Regional Original Revenue is a benchmark in assessing the level of independence of local governments. Regional Own Revenue consists of the results of regional taxes, results of regional levies, results of separated regional wealth management and other legitimate PAD.

PAD as one of the regional financial sources, in essence occupies the most strategic position when compared to other regional financial sources. Although, when viewed from the results obtained, it still shows lower results when compared to regional income originating from the distribution of financial balance funds between the center and the regions. This is in line with what is stated by Maharani, (2014: 119) which states that:

It is said to occupy the most strategic position, because it is this regional financial source that comes from PAD that can make the region have greater discretion

and is based on the creativity of each region to obtain as much as possible its own source of income based on the authority it has. In addition, regions can use the results of regional financial resources from this sector to finance the running of government and regional development which has become their main task.

Each component of PAD has an important role in contributing to local revenue. Based on various alternative sources of revenue that may be collected by the regions, the Law on Regional Government stipulates that regional taxes and regional levies are one of the sources of regional revenue that are developed by each region. According to Sidik, (2012: 132) states that: "One of the efforts to increase PAD growth can be done by intensifying existing tax and retribution collections."

Sources of Local Own Revenue that have quite high potential are regional taxes and levies. Regional taxes and levies are revenues obtained from sources within their own territory which are collected based on regional regulations and in accordance with applicable laws.

Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, article 18 paragraph 2 concerning Determination of Types/Classes of Levies stipulates regional fees into three categories, namely general service fees, business

service fees, and certain licensing fees. Public service fees are fees for services provided or given by the local government for the purpose of public interest and benefit and can be enjoyed by individuals or entities.

Business service fees are fees for services provided by the local government by adhering to commercial principles because basically they can also be provided by the private sector. One of the efforts of the Pangandaran Regency government in increasing its Regional Original Income is through regional fees, especially at the parking fee post. Parking fees are one of the potential sources of regional income, so they must be explored optimally so that the acceptance of parking fees will be able to make a large contribution to regional income. So it is necessary to re-establish the management of the parking.

Based on Pangandaran Regional Regulation No. 2 of 2016 concerning Retribution for Parking Services on Public Roads, it is stated that: "The collection of fees is carried out in order to optimize revenues originating from local revenue for maintenance and development of parking facilities on public roads".

Parking fees included in the criteria for public service fees are fees for services provided or provided by the Regional Government for the purpose of public interest and benefit and can be enjoyed by individuals or entities, Pratama, (2014: 17) states that: "Parking fees are levies that imposed

on vehicle users who park their vehicles in the parking space.

The relatively constant contribution of parking fees to the district/municipal government's own revenue receipts requires serious attention for the regions. Because retribution has a big role/contribution to local revenue.

However, based on the results of initial observations, it is known that the attainment of local revenue sourced from parking fees has not been able to reach the set target, this is evidenced by the data on achieving the PAD target from parking fees in 2017-2019 as follows.

Table 1.1
PAD from Parking Retribution
2017-2019 year

Year	Target	Realization	Percentage
2017	126.000.000	35.886.000	28.48
2018	126.000.000	103.722.000	82.32
2019	208.600.000	162.176.000	77,74

Source: Department of Transportation, 2020

The problem of not achieving the local revenue target from the parking retribution sector is allegedly caused by a lack of strategy carried out by the Department of Transportation, this is evidenced by the existence of several indicators as follows:

1. The improvement of potential parking fees database is not yet optimal in collecting parking fees. For example: the officer has not created a database and data mapping (*road map*) the potential for parking fees so that the potential for

receiving parking fees cannot be increased.

2. There has not been a review of the provisions regarding the types and rates of parking fees. For example: officers have not conducted a field survey to explore sources of parking fee receipts to increase parking fee receipts.
3. Intensification of sources of parking retribution revenue is not yet optimal. For example: there has not been routine monitoring of the implementation of parking retribution collection.

Based on the background stated above, the author takes the title: **"Strategy to optimize regional original income in the Parking Sector at the Pangandaran Regency Transportation Service"**.

The problem to be studied needs to be formulated in a clear statement sentence. On that basis, the problem to be studied is formulated as follows:

1. What is the strategy for optimizing regional original income in the Parking Sector at the Pangandaran Regency Transportation Service?
2. What are the strategic obstacles to optimizing local revenue in the Parking Sector at the Pangandaran Regency Transportation Service?
3. What are the efforts to overcome the strategic obstacles to optimizing local revenue in the Parking Sector at the Pangandaran Regency Transportation Service?

LITERATURE STUDY

The strategy for optimizing regional original income in the parking sector is a field of study of government science, bearing in mind that this activity requires regulation by the government because it can affect regional original income which will have an impact on disruption of service and development functions.

This description is in line with the Law of the Republic of Indonesia Number 30 of 2014 concerning Government Administration Article 1 (number 2) that the function of government is the function of carrying out government administration which includes regulatory, service, development, empowerment and protection tasks.

Thus, a strategy is needed by the government, in this case the Department of Transportation in increasing local revenue in the parking sector.

The definition of regional original income according to Lestari (2014: 89) states that:

Local Own Revenue is revenue received by a region from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations.

According to Law no. 23 of 2014 concerning Regional Government and Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Government Local Original Revenue, hereinafter

referred to as PAD, is income earned by the Region which is collected based on Regional Regulations in accordance with statutory regulations.

Thus regional original income is revenue from local tax levies, service fees, contributions from other official revenues, profits from regional companies and development revenues in which a strategy is needed to collect the targets so that the targets set can be achieved optimally.

According to Rangkuti, (2006: 58) that:

The strategy is a comprehensive master plan, which explains how to achieve all the goals that have been set based on the mission that has been determined before. Thus the strategy is a tool to achieve goals in the long term, determining follow-up programs and policies for selecting priority allocation of resources to achieve competitive advantage.

Meanwhile, according to Effendy (2007:32) the strategy is essentially:

Planning(*planning*) and management(*management*) to achieve a goal. However, to achieve this goal, the strategy does not function as a road map that only shows direction, but must be able to show how the operational tactics are.

According to Musa (2008:56) the strategy is:

Careful planning of activities to achieve specific objectives and interconnected in terms of timing

and size. Meanwhile, corporate strategy is defined as a series of statements stating the objectives of each unit, the methods to be used to achieve them, alternatives, resource allocation, and methods of measuring success.

From the description above, that in a good strategy there is team work coordination, has a theme, identifies supporting factors that are in accordance with the principles of rational implementation of ideas, is efficient in funding and has tactics to achieve goals effectively.

In an effort to increase Regional Original Income (PAD) from regional tax sources, according to Djalil (2014: 297), several strategies are needed to optimize regional original income as follows.

- a. Completion of the potential regional tax and/or retribution database
Tax objects are dynamic so that efforts are needed to obtain optimal regional tax revenues and levies *updating database* periodically by the local government.
- b. Reviewing provisions related to the types and rates of regional taxes and/or levies in a number of Regional Regulations and Regent Regulations that are inconsistent with Law Number 28 of 2009.
- c. Intensification of regional tax and/or retribution revenue sources
Considering that the types of regional taxes and levies have been determined in Law Number 28 of

2009, the Regional Government cannot extend the sources of regional tax and or levies revenue. What can be done is intensification through tariff rationalization and regional tax and retribution bases.

- d. Increased public awareness to pay regional taxes and/or levies

The majority of Indonesian people do not perceive that paying taxes is an obligation that must be carried out so that local governments can carry out governance. For rural communities, especially those with relatively lower levels of education compared to urban communities, the level of awareness of paying taxes and/or levies is still low. For this reason, efforts from the local government are needed through socialization forums regarding the importance of paying taxes for regional development.

Thus, the Pangandaran Regency Transportation Service in increasing local revenue in the parking sector must have a strategy so that it can optimize the collection of parking fees.

METHOD

The research method in this study is a qualitative method with a descriptive analysis approach. The duration of the study is 12 months. Data collection techniques through library research, field studies (observations, interviews and documentation). The number of informants in this study were 10 people. Data analysis techniques are

descriptive, namely collecting data, processing data, analyzing data and interpreting it on qualitative data.

RESULTS AND DISCUSSION

1. The strategy for optimizing regional original income in the Parking Sector at the Pangandaran Regency Transportation Service.

Based on the results of the research it is known that the strategy of optimizing regional original income in the Parking Sector at the Pangandaran Regency Transportation Service has not been carried out optimally so that the target for collecting parking fees is not achieved according to what has been set. The not yet optimal strategy in optimizing regional original income in the Parking Sector at the Pangandaran Regency Transportation Service is evidenced by the following dimensions.

1. Completion of the potential regional tax and/or retribution database

The research results show that the improvement of the potential regional tax and/or retribution database has not been carried out optimally, this is because the Department of Transportation has not done enough database creation and data mapping (*road map*) the potential for parking fees so that they have not been able to support the achievement of PAD, in addition to not improving administrative procedures through simplifying the administration of

collecting parking fees so that it hinders the process of collecting fees carried out by officers besides not optimizing the capacity of receiving parking fees through better planning in collecting parking fees so that it does not increase the participation of all parties in supporting the achievement of the PAD target.

According to Sidik (2015: 119) states that:

Actions taken to broaden the revenue base that can be collected by the regions, which in economic calculations are considered potential, include identifying new/potential taxpayers and the number of taxpayers, improving the database of objects, improving assessments, calculating the revenue capacity of each type of levy.

Thus, based on the results of this research and opinion, the local revenue in the parking sector at the Pangandaran Regency Transportation Service is not optimal. in planning the collection of parking fees.

2. Re-assessment of provisions related to types and rates of regional taxes and/or levies

The results of the study revealed that the reassessment of provisions related to the types and rates of regional taxes and/or levies was not optimal due to the lack of improvement on the legal basis for collecting parking fees. In addition, until now there has been no adjustment to the parking levy

tariff structure, causing local revenue receipts to not reach the expected target. Other factors that have not been optimally carried out by officers include the lack of conducting field surveys once a month to capture the use of parking fees so that Transportation Service employees lack real data in the field related to potential parking fees.

According to Djalil (2014: 297) states that:

In order to optimize the receipt of regional original income, it is necessary to carry out several efforts such as conducting studies and developing the potential and increasing receipts of regional original income through local tax levies and regional levies.

Thus, based on the results of this research and opinion, the local revenue in the parking sector at the Pangandaran Regency Transportation Service is not optimal, this is due to the lack of improvement on the legal basis for parking fees. This is due to the lack of local government in establishing Regent Regulations and regional regulations in regulating the mechanism for collecting parking fees, besides that the lack of adjustments to the parking fee tariff structure has resulted in the target of receiving parking fees not being able to reach the expected target and a lack of officers conducting field surveys once a month to capture the use of parking fees so that officers lack data as a basis for making decisions.

3. Intensification of regional tax and/or retribution revenue sources

The results of the study show that the intensification of local tax and/or retribution revenue sources is not optimal due to a lack of excavation of parking retribution sources to optimize revenue from parking retribution so that there are still many parking lots that have not been managed by official parking officers and are currently controlled by illegal officers whose results the collection does not go into the regional treasury account, the lack of regular guidance for parking retribution collection officers causing a lack of officers understanding the mechanism for collecting parking retribution. In addition, the lack of optimizing supervision of the collection of parking fees has resulted in the target of receiving parking fees not being optimal as expected.

According to Halim (2007: 113) the definition of tax intensification is as follows:

Intensification is an effort, action or efforts to increase revenue so that the desired target or budget that has been set in the previous APBD can be achieved or realized by means of a more active, strict and thorough collection.

Thus, based on the results of this research and opinion, the regional original income in the Parking Sector at the Pangandaran Regency Transportation Service is not optimal. This is due to the lack of excavation of

parking fees sources to optimize revenue from parking fees. Then the lack of conducting routine guidance to parking retribution collection officers and not optimal supervision of parking retribution collection.

4. Increased public awareness to pay regional taxes and/or levies

The results of the study revealed that increasing public awareness to pay regional taxes and/or levies was not optimal due to a lack of socialization of the policy of collecting parking fees on a regular basis to the public and a lack of optimizing coordination and cooperation with related parties who organize parking activities in addition to a lack of optimizing services to parking users so they have not been able to optimize the acceptance of parking fees.

Halim (2008:147) states that:

For rural communities, especially those with relatively lower levels of education compared to urban communities, the level of awareness of paying taxes and/or levies is still low. For this reason, efforts from local governments are needed through socialization forums regarding the importance of paying taxes for regional development.

Thus, based on the results of this research and opinion, the local revenue in the parking sector at the Pangandaran Regency Transportation Service is not optimal, this is due to the lack of raising public awareness to pay regional taxes and/or levies. Where

there is a lack of socialization of the policy of collecting parking fees on a regular basis to the public so that the understanding of the community as a mandatory fee is still lacking, as well as a lack of optimizing coordination and cooperation with related parties who carry out parking activities so that they cannot optimize acceptance of parking fees.

2. Strategic obstacles to optimizing regional original income in the Parking Sector at the Pangandaran Regency Transportation Service.

Based on the research results, it is known that there are strategic obstacles to optimizing local revenue in the Parking Sector at the Pangandaran Regency Transportation Service as evidenced by the following dimensions.

1. There are obstacles in making improvements to the potential regional taxes and/or levies database, this is due to obstacles in pdatabase creation and data mapping (*road map*) the potential for parking fees is due to the lack of input from various parties so that they have not been able to map areas that have the potential to increase acceptance of parking fees. In addition, there has been no improvement regarding administrative procedures through simplification of the administration of collecting parking fees so that there are still officers

who have difficulty implementing the administration of receiving parking fees, another obstacle in optimizing the capacity for receiving parking fees is due to the lack of involvement of all parties in better planning in collecting parking fees.

2. There are obstacles in reviewing provisions related to types and rates of regional taxes and/or levies because they do not yet exist improving the legal basis for collecting parking fees so that officers cannot increase parking fees and limiting the number of employees so that the Department of Transportation has not been able to deploying officers to conduct surveys to the field once a month to capture the use of parking fees.
3. There are obstacles in intensifying sources of regional tax and/or retribution revenue so that they have not been able to explore sources of parking fees to optimize revenue from parking fees, besides that there has not been regular guidance for officers who collect parking fees and a lack of supervision of the collection of parking fees carried out by parking officers so that there are still parking officers who do not use tickets in collecting fees.
4. There are obstacles in increasing public awareness to pay regional taxes and/or levies due to the lack of socialization of the policy of collecting parking fees on a regular

basis to the public and the difficulty of officers coordinating and cooperating with related parties who carry out parking activities besides that officers have difficulties in optimizing service to parking users so that the acceptance of parking fees has not been able to reach the target set.

The results of this study are in line with the opinion expressed by Warsito (2008:29) which states that:

Some of the factors that greatly influence the increase in levy collection are:

1. Lack of knowledge of collection officials about organizational principles, including knowledge about: clear goal formulation, division of work tasks, delegation of power, levels of supervision, span of control and unity of command and responsibility.
2. High work discipline, humans are the main factor in determining the movement and activities of an organization, therefore it is necessary to comply with the rules or procedures of an organization's game.
3. Effective supervision, through supervision it can be seen whether something is going according to the plans, instructions and principles that have been determined, and the necessary improvements can be made if there is a match or error

Thus, there is a conformity between the results of the research and

the opinion that in collecting fees there are several obstacles that can affect the achievement of acceptance of fees so that they cannot contribute to increasing receipts of regional original income.

3. Efforts to overcome strategic obstacles to optimize regional original income in the Parking Sector at the Pangandaran Regency Transportation Service.

Based on the research results, it is known that there are efforts to overcome strategic obstacles to optimize local revenue in the Parking Sector at the Pangandaran Regency Transportation Service as evidenced by the following dimensions.

1. There are efforts to overcome the obstacles encountered in improving the potential regional tax and or retribution database, this is done by increasing cooperation with various parties so that input can be obtained in the process database creation and data mapping (*road map*) potential parking fees. Also trying to make related improvements administrative procedures through simplification of the administration of collecting parking fees so that officers can carry out the administration of receiving parking fees according to regulations, other efforts to optimize the capacity for receiving parking fees are carried out by involving all parties in developing a planning strategy for collecting parking fees.
2. There are efforts to overcome the obstacles encountered in conducting a review of provisions related to the types and rates of regional taxes and or levies by proposing to the regional government and DPRD to improve the legal basis for collecting parking fees so that officers can increase parking fee rates besides trying to overcome the limited number of employees by dividing teams so that Transportation Service employees can conducting surveys to the field regularly, namely once a month to capture the use of parking fees.
3. There are efforts to overcome the obstacles encountered in intensifying sources of regional tax and/or retribution revenue, namely by exploring new sources of parking fees to optimize revenue from parking fees besides carrying out routine training for parking retribution collector officers and carrying out regular supervision routinely against the implementation of parking retribution by parking officers so that when there is a problem it can be resolved quickly.
4. There are efforts to overcome obstacles to increase public awareness to pay regional taxes and/or levies, namely by increasing the socialization of routine parking levy collection policies to the public by involving parking officers and increasing

coordination and cooperation with related parties that can help smooth In addition to parking activities, officers try to optimize service to parking users by creating comfort for parking users while parking their vehicles.

If associated with the opinion of Sidik (2012: 139) which states that:

From the various sources of revenue that may be collected by the regions, the law on regional government stipulates regional taxes and regional levies to be one of the sources of regional revenue that can be developed by each region. already available.

Thus, there is a conformity of the research results with the opinion that there is a need for a strategy in collecting parking fees because it can optimize the target achievement of regional original income from the parking sector so that the better the strategy implementation in collecting parking fees will optimize regional original income.

CONCLUSION

Based on the results of research on strategies for optimizing regional original income in the Parking Sector at the Pangandaran Regency Transportation Service, it can be concluded as follows: 1. The strategy for optimizing local revenue in the parking sector at the Pangandaran Regency Transportation Service is not optimal according to the opinion of Djalil (2014: 297) regarding several

strategies for optimizing local revenue, this is evidenced by the lack of updating of the potential parking levy database and the lack of review of related provisions. types and rates of parking fees, besides that there is a lack of intensification of sources of parking fee receipts by exploring sources of revenue and a lack of increasing public awareness to pay parking fees. In addition, the lack of staff analyzing the problems that exist in carrying out retribution collection and the lack of support for levy collection officers by providing the necessary facilities and infrastructure. 2. Obstacles in implementing the strategy of optimizing Regional Original Income in the Parking Sector at the Pangandaran District Transportation Office, This is due to the lack of involvement of all parties in planning the collection of parking fees and the lack of review of various provisions in determining fee rates, resulting in an increase in retribution rates not being able to be carried out even though one of the target levy achievements is determined by acceptance of parking retribution. There are obstacles in carrying out routine technical assistance for retribution collection officers due to limited transportation service employees, in addition to increasing public awareness in paying parking fees is still lacking due to lack of socialization and coordination and cooperation with various related parties. 3. Efforts to overcome obstacles in implementing the strategy

of optimizing Local Revenue in the Parking Sector at the Pangandaran Regency Transportation Service, this is done by seeking to improve the potential parking levy database by involving all parties in planning parking retribution collection, in addition to carrying out review of the various provisions in determining retribution rates so as to achieve the target of parking retribution. Efforts are made through routine technical assistance for levy collection officers as well as increasing public awareness in paying parking fees by socializing and coordinating as well as collaborating with various related parties as well as providing input to the local government and DPRD regarding the importance of regulatory support regarding provisions for adjusting parking levy rates so that they can increase receipts.

Based on the research results, the authors submit the following suggestions: a) It is advisable for the Transportation Agency in implementing a strategy to optimize local revenue in the Parking Sector to consider various factors such as parking facilities used by parking users so that they can provide comfort to parking users and map areas that have potential to increase acceptance of parking fees. b) It is recommended that the Department of Transportation officers routinely supervise the parking coordinator and parking attendants so that they can find out the implementation of parking retribution

collection and that strict action should be taken if the monitoring results reveal a parking attendant who does not comply with the stipulated actions. c) It is advisable to periodically educate the public about the importance of parking fees for increasing local revenue, this is intended so that the compulsory fees (people who use parking facilities) are aware of and know the importance of parking fees as local revenue, because later the results of these fees will be used in building areas. d) It is better if there are other researchers who conduct further research considering the limitations of researchers in collecting data so that further research on the same problem can contribute to the perfection of the results of this study.

REFERENCES

- Djalil, Rizal. 2014. *Regional Financial Accountability Post-Reform Implementation*. Jakarta : PT Semesta Rakyat Merdeka.
- Effendy, Onong Uchjana. 2007. *Communication Science Theory and Practice*, Bandung : PT. Rosdakarya youth.
- Halim. 2007. *Public Sector Accounting: Regional Financial Accounting*. Jakarta : Salemba Empat.
- Sustainable, Diana. 2014. *Factors Influencing Local Revenue in Samarinda City*. Conference on Management and Behavioral Studies.

- Maharani and Suardana. 2014. *The Influence of Good Corporate Governance Profitability and Executive Characteristics on Manufacturing Company Tax Avoidance*. Udayana University Accounting E-journal 9.2. ISSN (Online): 2302-8556
- Musa Hubeis and Mukhamad Najib. 2008. *Strategic Management (in the Development of Organizational Competitiveness)*. Jakarta: PT Elex Media Komputindo.
- Pangandaran Regional Regulation No. 2 of 2016 concerning Retribution for Parking Services on Public Roads
- Prasetyo Heru. 2008. Analysis of Acceptance of Parking Retribution on Regional Original Income (Case Study on Yogyakarta City Government 2003-2006). Thesis: Faculty of Economics, Sanata Dharma University, Yogyakarta.
- Primary, Princess Widya Ayu. 2014. *Analysis of the Effect of Local Taxes, Number of Tourists and Gross Regional Domestic Product (GDP) on District/City Original Revenue (PAD) in the Special Region of Yogyakarta*. Journal of Economics, Yogyakarta Muhammadiyah University.
- Sidik, Machfud. 2012. "Optimization of Regional Taxes and Regional Levies in the Context of Increasing Regional Financial Capabilities". Paper in the scientific oration event with the theme "Strategy to Increase Regional Financial Capacity through Exploring Regional Potentials in the Context of Regional Autonomy" organized by STIA LAN Bandung.
- Law No. 23 of 2014 concerning Regional Government and Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments
- Law Number 28 of 2009 concerning Regional Taxes and Regional Levies
- Law Number 33 of 2014 concerning Financial Balance between the Center and the Regions
- Law of the Republic of Indonesia Number 30 of 2014 concerning Government Administration
- Warsito, 2008. *Public sector accounting*. Book I. Print I. Semarang: UNDIP Publishing Agency