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Searching For Management Solutions in Fulfillment of Receipt Target Parking Taxes and Levies in Medan City

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ABSTRACT

The application of the concept of decentralized and regional autonomy in Indonesia, especially in Medan City, is still not available to show maximum results as expected, especially regarding potential revenue. One of these revenues to the local government that is potential is about parking. Still found some flaws in the application of its management, including the fulfillment of tax revenue targets and parking fees in the city of Medan. With the fulfillment of tax revenue targets and parking fees, the city of Medan will be able to increase the independence of the region through increased regional tax revenue. Tax effort is to increase the local tax measured by the ratio between the actual source of revenue to a source of potential revenue. It takes qualified human resources and management oversight that maximum parking tax in Medan can contribute the maximum so as to meet the target of tax revenue and levies to support the budget.

Keywords

tax revenue, parking fees, management solution.

INTRODUCTION

The implementation of regional autonomy has shifted the paradigm of regional governance, shifting from centralized to decentralized authority. These changes in regional government regulations and policies are aligned with changes in regional taxes and levies, which serve as a foundation for regions to explore their potential for regional revenue, particularly local revenue.

This policy change is a big hope for the region to build the area with dig potential the area each as a source of regional revenue, particularly local revenue. This expectation represents an important responsibility because various government affairs are delegated as household affairs, accompanied by the authority to manage their finances autonomously to finance the implementation of autonomy, including exploring financial resources, utilizing them, and holding them accountable.

With regional autonomy, each region is more independent in financing the implementation of development in their respective regions by maximizing all existing potential, so that it will become income that will finance everything. development needs. To support the implementation of development in the area, sufficient funds are needed. Soepangat (1991) stated that in order for a region to manage its household as well as possible, it is up to him. need given sources Which Enough. But remember that not all sources of funding can be provided to regions, so regions are required to explore all their own financial sources based on applicable laws and regulations. Therefore, local governments are required to seek and exploit sources from the potential that exists in their regions.

In regional financial management, which is the region's right to increase revenue, it is also required as an obligation to finance the implementation of regional government as stated in the mandate of the Law. Number 17 Year 2003 about Finance Country, Law Number 1 Year 2004 about Treasury Country and Law Number 33 concerning Financial Balance between the Central Government and Regional Governments.

Regional autonomy has brought changes in the implementation of regional government, particularly in granting authority to obtain sources of income. The most important source of income that is needed What is increased is Regional Original Income (PAD). One type of PAD that Currently, there is potential in big cities, including parking tax revenue and parking service fees. which is part of the income that can encourage regional income in its independence.

In increase acquisition source funds required method proper management and in accordance with applicable laws and regulations. Accountability for the management of regional government finances, particularly in tax revenue and parking service fees, must reflect that the finances managed by the regional government must be able to accountable. According to Pratowo (2011), it is necessary to look for steps that can make taxes and levies like an insurance model that every... payment tax get promise or agreement from government as an indirect reward from the government.

In the context of implementing government tax services, the Tax and Retribution Law has been decided and established with changes, including Law Number 18 of 1997 concerning Regional Taxes and Retributions amended by Law Number 34 of 2000 and readjusted. with Constitution Number 28 Year 2009 about Tax Regional and Regional Retributions.

The phenomenon that occurred in Medan City from 2008 to 2012 (shown in table 1), the realization of taxes and parking service levies experienced a decline, both in utilizing the potential in the form of taxes prepared by the private sector and parking service facilities on the roadside outside the edge of the public road (levies). Which continuously experience decline realization acceptance. By Because That, needed touch management parking professional in order to increase PAD.

METHOD

From the phenomena, data and information above, the author formulates the problem of finding a parking management solution in Medan City as following:

1. How meet the target tax revenue and retribution service parking in Medan City?
2. Whether function management Which most basic/main Which can encourage the fulfillment of tax and parking service levy targets in Medan City?

The phenomenon of taxes and parking service fees that are currently occurring in the regions can be seen from the fact that many regional governments still feel they are having difficulty meeting their targets. increase PAD, so there is still a lot Which Not yet maximum dig and utilise potential Which There is (Tax News, 2009).

RESULTS

Table 1. Targets and Realization of Taxes and Parking Service Levies of the Medan City Government from 2008 to 2012

Year	Type of Receipt	Target (Rp.)	Realization (Rp.)	Percentage of Realization (%)
2008	Tax	3,703,350,000.00	4,285,530,670.00	115.72
	Retribution	14,433,886,900.00	14,053,081,600.00	97.37
	Amount	18,137,191,900.00	18,338,612,270.00	102
2009	Tax	4,820,846,000.00	5,162,155,533.00	107.08
	Retribution	13,885,623,900.00	12,727,949,500.00	91.67
	Amount	18,706,469,900.00	17,890,105,033.00	96
2010	Tax	7,289,118,000.00	6,101,636,045.00	83.71
	Retribution	16,852,306,000.00	13,591,477,400.00	80.65
	Amount	24,141,424,000.00	19,693,113,445.00	82
2011	Tax	11,216,150,000.00	5,884,401,086.84	52.46
	Retribution	34,094,921,800.00	12,372,619,800.00	36.29
	Amount	45,311,071,800.00	18,257,020,886.84	41
2012	Tax	16,000,000,000.00	6,838,441,855.00	42.74
	Retribution	36,159,155,000.00	13,110,570,300.00	36.26
	Amount	52,159,155,000.00	19,949,012,155.00	39

Source: Integrated Service Revenue Service and City Transportation Service Medan (2013)

The data presented in Table 1 indicate a fluctuating yet progressively declining performance in the realization of tax revenues and parking service levies collected by the Medan City Government from 2008 to 2012. In the early years (2008–2009), tax revenues exceeded their targets, achieving 115.72% and 107.08% respectively, while parking retribution remained relatively stable at 97.37% and 91.67%. These results suggest an initially effective revenue management system supported by adequate compliance and operational efficiency. However, beginning in 2010, both revenue components experienced a significant downturn, with tax realization falling to 83.71% and continuing to drop sharply to 52.46% in 2011 and 42.74% in 2012. An even more dramatic decline occurred in parking service levies, which decreased from 80.65% in 2010 to only 36.29% in 2011 and 36.26% in 2012. This trend indicates severe inefficiencies, potential revenue leakages, weak enforcement, or unrealistic revenue targets set by the government. Overall, total revenue realization—which exceeded targets in 2008 and remained relatively stable in 2009—dropped substantially to 82% in 2010 and further collapsed to 41% and 39% in subsequent years. The consistent downward trend after 2009 suggests structural weaknesses in revenue management, inadequate monitoring mechanisms, and a widening gap between projected and actual revenue-generating capacity. These findings highlight the urgent need for stronger governance, improved collection systems, and more realistic fiscal planning within the local government.

DISCUSSION

In increasing the acquisition of funding sources for public sector organizations It requires appropriate methods in accordance with financial management and regional government compliance with laws and regulations. The changes to public bureaucracy that are currently permitted are changes to public bureaucracy through approach NPM (New Public Management) as paradigm new in an effort to transform the rigid, hierarchical, bureaucratic form of public administration into a flexible and user-oriented bureaucracy market-user form of public management. (Hughes, 1994; Halim, 2001) say that government area in Carrying out the task of carrying out the mandate from the people requires large costs. For this financing, the regional government has several sources of regional revenue which are outlined in the budget.

Regional governments are given the authority to carry out the collection parking taxes and fees in accordance with Law Number 28 of 2009, must be able to explore and monitor tax revenues by using information media so that it can optimize tax revenue and parking fees as part of taxes and is a source of PAD. In carrying out the excavation of potential parking taxes and fees, an in-depth analysis of the location, services and rates is required which are set as the legal basis for collecting parking taxes and fees. By knowing the potential, we can plan the budget or target for revenue acquisition, so that the planning is set appropriately and in turn there is no difference in value that is too large or deviations either in the realization of the target or the difference between potential and realization.

Strategy optimization potential tax parking area implemented through (Barsei, 2013):

1. Planning and Reception: a. Preparation of a five-year development plan (potential analysis and realization); b. Expanding the revenue base by increasing the number and types of objects that can be taxed in an effort to increase the revenue base; c. Set realistic targets by taking into account potential, economic capabilities and relevant and effective regulations.

2. Eliminate illegal parking on the streets by increasing the number of parking spaces officially managed professionally. Effort improvement income parking according to Meuthia (2012) is: 1. Make agreement with all stakeholders (executive, legislative and the community) to increase the receipt of levies; 2. Make service post complaint so that There is control direct public.

3. Provide uniform/identity parking attendant so that minimize emergence illegal parking attendants and completing and

maintaining parking facilities.

4. Form a parking management association consisting of commercial building managers/owners and parking management companies.

5. Create an online monitoring system to help collect parking revenue in real time.

6. Hand over to a third party the daily parking fee payment to be deposited into the regional treasury in order to reduce the level of leakage.

7. Conducting routine audits of parking management. Providing subscription tickets, parking bonuses, free parking, prizes, and penalties. who are firm in violating tax regulations and parking fees for both officers and the public.

From the Medan City Government data obtained by the author, the target and realization of taxes and parking service fees from 2008 to 2012 showed a decrease in the percentage of realized tax revenue and parking service fees. In other parts, the amount of parking tax realization and parking service fees fluctuates and tends to decrease below 100%, especially for parking service fees, never met the 100% target (see table 1).

Based on the parking conditions in Medan City described above, it is necessary to find a fundamental/primary management solution that can encourage the achievement of tax revenue targets and parking service fees in Medan City, with a management touch in parking management. According to the author, the most important management function is... fundamental /main in observation and interview with party services and field officers, improving human resource capabilities and supervision as the key to increasing parking revenue.

From the temporary conclusion, in relation to the fulfillment of tax and parking levy revenue targets, it cannot be separated from the increase. parking revenue receipts. It means will increasing parking revenue can be met. Target fulfillment reception parking, No only comes from the increase but can Also obtained from existence accuracy determination target. This This means that unmet targets could also be due to inaccurate parking target determination. Even with proper management, parking revenue targets may still not be met due to inaccurate target determination.

The research results show a correlation between potential and the difference between potential and actual parking levy revenue. The best strategy to implement is:

- 1) Increase ability HR manager parking;
- 2) Increase control and monitoring;
- 3) Reviewing repeat usage ticket parking;
- 4) Providing uniforms/identity for parking attendants and completing and maintaining parking facilities;
- 5) Do analysis to potential parking;
- 6) Make instruction implementation/technical to parking attendant and location parking;
- 7) Conduct a review of Banda Aceh City Qanun No. 11 of 2011 2007 (Syaifuddin Ambia et al., 2010).

Next, we will discuss further about basic/main management. in push fulfillment target tax And retribution parking we first understand several concepts. Parking tax is a type of regional tax that has great potential. big in reception Income Original Area (PAD). Tax Parking is a tax on the operation of parking spaces. Parking lot is a parking place in outside body road Which provided by person personal or body, both those provided in connection with the main business and those provided as a business, including the provision of a place to store motor vehicles that charges a fee.

Definition and classification of parking spaces as referred to by Object Tax in Regional Regulation Number 10 Year 2011 City Medan about Parking Tax is the provision of parking spaces outside the road, whether provided in connection with the main business or provided as a business, including provision place care vehicle motorized. Object the tax is provision of off-road parking, whether provided in connection with the main business or provided as a business, including provision of storage space motor vehicle, not included in tax objects Parking is as follows:

- a. Implementation place parking by Government and Local government;
- b. Provision of parking spaces by offices which are only used by their own employees; and
- c. Provision of parking for embassies, consulates, and representatives of foreign countries and the principle of reciprocity.

Based on the description above, it can be concluded that parking tax is a tax on venue management parking in outside the road by individuals or bodies based on applicable laws that have been determined by the Government. Or in other words, parking tax is a tax imposed on the provision of off-street parking by individuals or bodies, whether provided in connection with the main business or provided as a business, including the provision of parking for motor vehicles that charges a fee.

According to Medan City Regional Regulation Number 7 of 2002, levies are regional levies as payment for services or granting of certain permits which are specifically provided and/or granted by the Regional Government for the benefit of individuals. or body. Furthermore on paragraph (69) must retribution is individuals or bodies who, according to levies laws and regulations, are required to pay levies, including collectors or withholding agents of certain levies. The objects of retribution are public services, business services and certain permits.

Retribution parking including service general Which is type service fees parking in edge road general. Retribution service general this cannot charged if the potential revenue is small and/or based on national/regional policy to provide the service free of charge. Article 115 states that the object of the roadside parking service levy is the provision of parking services on the edge of public roads determined by the Regional Government in accordance with statutory provisions.

Reception Area is all over reception Which There is in area during one budget year consisting of regional income and regional financing receipts. According to Medan City Regional Regulation Number 7 of 2002 concerning Parking Service Fees on Public Roads, Special Parking Areas and Parking Lot Permits, stopping and placing motorized vehicles or vehicle Which No motorized in something time certain parking spaces provided for that purpose. Parking services on public roadsides are the provision of parking services on public roadsides determined by the Regional Government. Special parking areas are the provision of services in parking areas that are specifically provided, owned and/or managed by the regional government, excluding those provided and managed by state-owned enterprises and private parties. Parking lot is the provision of parking services provided by third parties by

charging a fee.

Based on the explanation and research results above, there is a need for a management touch in parking management. Management the most basic and the main thing in the author's observations both in interviews with the service and officers field management Which most fundamental And main is improving human resource capacity and supervision as the key to increasing parking revenue.

Parking attendants also complained that the parking targets were set too high, making it difficult to meet them. Human resource management is a process of handling various problems within the scope of employees, staff, laborers, managers and other workers to support organizational or company activities in order to achieve organizational goals. HR is a central factor in an organization. Whatever its form and purpose, organizations are created based on various visions for the benefit of humans and in carrying out their missions they are managed and administered by humans who are a strategic factor in all institutional/organizational activities. According to Simamora (2006) HR is the utilization, development, evaluation, giving reply service And management towards individual members of an organization or work group. HR also involves the design and implementation of planning systems, personnel management, employee development, career management, work evaluation, employee compensation and smooth labor relations. Meanwhile, another meaning states that Human Resource Management is a science. and art which govern labor relations and roles to effectively and efficiently help achieve the goals of the company, employees and society. (Hasibuan, 2000; Flippo in Wahyudi, 2002) states that Human Resource Management is the planning, organizing, directing and supervising of the development, rewarding, integrating, maintaining and separating human resources to an end point where individual, organizational and societal goals are achieved.

Tax parking as source reception which enough big which obtained by the regional revenue service requires supervision as an effort to optimize and intensify or if necessary, extend the related potential. with tax parking Which there is in City Medan can be utilized well. Therefore, professional management is needed by resources who have integrity and honesty, dedication, and loyalty to support the realization of these targets or plans.

Supervision is carried out so that the decisions that have been made are implemented in accordance with policy Which has determined previously. Supervision is useful for anticipating possible deviations that may arise which will ultimately result in the failure to achieve the predetermined objectives.

Handoko (2003) defines supervision as a process to ensure that organizational goals are achieved. and management is achieved. This is concerned with ways of making activities as planned. That matter according to Mardiasmo's statement (2009) which explains that supervision and inspection of the implementation of process accountability can be carried out by checking whether there are mark-ups and other levies outside those stipulated, as well as sources of inefficiency and waste which cause high costs of public services and slowness in service.

Public accountability is the obligation of the trustee to provide accountability, present, report and disclose all activity and activity Which become not quite enough the answer to party the trustee who has the right and authority to demand accountability. (Mardiasmo, 2009). Supervision is needed to prevent deviations in operationalization. something plan so that various activity operational what is currently underway is being carried out well, in the sense that it is not only in accordance with the plan, will but Also with level effectiveness Which as high as possible. In addition, the purpose of supervision is intended to further ensure that all activities carried out in an organization are based on a previously established plan, regardless of the managerial level at which the plan was prepared and established.

From the statement above, it can be concluded that tax supervision Parking is very necessary in recording parking tax objects so that there are no parking tax objects that are not registered and not collected so that supervision can be carried out. That very influential on accountability Which give responsibility accountable to higher authorities. so accountability for parking supervision That must be implemented well so that accountability is maintained work optimally, because it can influence the performance of supervisors to give responsibility for managing funds to higher authorities. high and the wider community. Reception Area is all over reception Which There is in area during one budget year consisting of regional income and regional financing receipts. Regional income is a rationally measurable estimate that can be achieved as a source of income that does not require repayment. Financing receipts are all receipts that need to be repaid in the relevant budget year or the following year. Strategy management And development sources finance area for improvement income original area is determine strategy related to regional tax/levy management, determining strategies for extending regional revenue sources and determining strategies for increasing institutional efficiency.

Based on the results of the assessment of public perception regarding policy recommendations for efforts to optimize regional tax revenue, the importance of policies in regional tax management is 62% through increasing innovation in system collection tax. Policy other is the importance of improving the quality of human resources through education and training (Adhitya Wardhono et al., 2012). One of the expected sources of funds is from the parking levy sector because have potential as well as prospects Which bright, Because seeing the increasing development of motorized vehicles, it is not impossible to increase the receipt of levies from the parking sector by increasing these levies. It is hoped that the results obtained from levies in the implementation of parking will be better. The collection system refers to the applicable regional regulations, namely by providing a receipt in the form of a ticket. Where is the intended in here, ticket parking by officer must placed or placed on vehicle Which in parking There is place Which easy seen, where the ticket is valid for one parking.

A number of constraint in optimize retribution parking what influences the realization of parking fee receipts is the lack of awareness parking attendants regarding the use of parking tickets, the difficulty of socializing with parking attendants about regional regulations regarding parking as well as lack of quality and quantity of parking human resources (Yunanto, 2009). The way to increase Regional Original Income (Widayat, 1994) is by increasing the receipt of all Regional Original Income sources so that they approach or even equal their potential receipts. Furthermore, it is said that in general there are two ways to strive to increase Regional Original Income to the maximum, namely by means of intensification and extensification. Widayat further explained that one concrete form of this intensification activity for levies is to calculate the potential as accurately as possible. perhaps, then the revenue target could approach its potential. The extensification method is carried out by conducting excavation of sources of

retribution objects or taxes or by recruiting new taxpayers.

CONCLUSION

Conclusion obtained by the author based on theory, data and interviews and conditions in the parking lot mentioned above are as follows: 1. To meet the target for tax revenue and parking service fees in Medan City, it is necessary to implement parking management functions, including: starting from the preparation of a revenue target plan with appropriate analysis in exploring potential, location, service, tariff setting policies and functioning management in realizing it to meet the target; 2. The most basic/main management function that can encourage the fulfillment of tax and parking service levy targets in Medan City is human resource management and supervisory management, this is very basic/main because deviations often occur in the implementation of parking, for example in inappropriate billing, target determination which is not appropriate, lots of illegal parking etc.

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