

LAMPIRAN

1. Lampiran 1 Letter Of Acceptance (LoA)



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Ekonomi Pembangunan Fakultas Ekonomi Universitas Trunojoyo Madura

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Analysis Of The Effectiveness And Contribution Of Parking Tax As The Optimization Of Local Revenue In Ponorogo

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2. Lampiran 2 Lembar Pernyataan Originalitas



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Judul : Analisis Efektivitas dan Kontribusi Pajak Parkir Tepi Jalan Umum Sebagai Upaya Optimalisasi Pendapatan Asli Daerah di Kabupaten Ponorogo

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3. Lampiran 3 Artikel Ilmiah

Analysis of the level of effectiveness and contribution of parking tax as the optimization of local revenue in Ponorogo

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Abstract

In order to maximize local revenue in Ponorogo, this study aims to assess the effectiveness and contribution of public roadside parking tax revenue. The ability of the government to take the necessary measures to implement the established parking tax can be described and measured through the analysis of the effectiveness of the parking tax. I considered this research topic because I wanted to learn more about how parking tax revenue is used. Quantitative research methodology was used in this study, starting with data collection, followed by data processing and generalization. The Data used in this study are secondary data.

After knowing the level of effectiveness of the Ponorogo City parking tax, the local government can determine the extent of the target and the realization that has been achieved in the parking tax revenue. The average level of effectiveness of parking tax revenue in the city of Ponorogo from 2015-2020 is categorized as very effective. This shows that parking tax revenue activities have been running well and effectively, so that the specified objectives can be achieved. The results of contributions in 2015-2020 fall into the category of non-contributions because the nominal is below 1%, which is between 0.0009% -0.0014%.

The result showing that the government is still not optimizing the potential of the region through the parking tax as a contributor to funds in order to increase local revenue. The resulting contribution is still relatively low, however, the realization of parking tax revenue generated from year to year tends to increase significantly and only decreases in 2020.

Keywords : Contribution, Effectiveness, Local Tax, Parking Tax, Ponorogo, and Regional Original Revenue

Introduction

Regional Development is part of national development, so in this case it would require funds to finance development. In realizing regional independence in development and taking care of their own households, the local government is given the opportunity to explore the financial resources in the region, the central government gives the authority to local governments, which is called decentralization. In line with the decentralization, the financing aspect is also decentralized. The implication is that regions are required to be able to finance their own needs. (Afni

Nooraini & Afif Syarifudin Yahya, 2018)

In regional development activities, capital is needed, one of which is sourced from taxes. The tax will be used to finance the interests in terms of development and implementation of the central government and local government. The funds released from taxes come from state revenues aimed at the welfare of society. In the present administration of local government has been using the system of regional autonomy in which the government can regulate its own rules on financial administration. According to Regional Autonomy Law Number 32 of 2004 article 1 Paragraph (5) it is said that “ regional autonomy is the right, authority, and obligation to regulate and take care of their own affairs of government and the interests of local communities in accordance with legislation”.

Department of transportation (Dinas Perhubungan) dan Revenue Agency, Financial Management and Regional Assets (BPPKAD) is part of the regional work unit (SKPD). The role of the Department of Transportation and Revenue Agency, Financial Management and Regional Assets is as part of the local government that carries out local government functions that carry out government functions and public services, one of which is about local taxes and parking taxes, both directly and indirectly. According to Ponorogo Regency Regulation Number 10 of 2020, every transaction will be subject to a local tax of 10%. By paying local taxes we have participated in building Ponorogo Regency.

Fiscal decentralization is a policy space to increase local revenue and the investment ecosystem of the region. The HKPD bill presents reformative nuances to the practice of collecting local taxes and levies. Currently, the space for local governments in creating sources of revenue (expanding revenue base) is limited to Law Number 28 of 2009 on local taxes and levies. The process of preparation and regulation in the Financial Relationship Between Central Government and Local Government bill will be directed at optimizing the function of Regional Taxes and Regional Levies in improving local revenue and conducive investment ecosystem.

The results of this research survey concluded that in Ponorogo Regency there are still many parking tax leaks. To overcome the problem of parking tax leakage in Ponorogo Regency, Revenue Agency, Financial Management and Regional Assets Ponorogo anticipates the leakage of parking revenue up to 50% by providing a means to support e-parking activities in the form of pos smartphone tools and also provides an application software for e-parking.

This E-parking will be applied temporarily in the area of cities such as Hos Cokroaminoto street, Suromenggolo street, Gajah Mada street, and Sultan Agung street. With the implementation of e-parking, parking attendants will record all transactions in the system. On the other hand, Transportation will conduct a periodic monitoring of parking points that have been determined together.

The effectiveness and contribution of this parking tax is quite large

to the local revenue in Ponorogo Regency. The local government should be able to eradicate illegal parking lots so that there is no leakage of parking proceeds, because some of the parking proceeds will usually go into the pockets of the parking officers themselves. Local governments should be able to increase supervision and checks to the field to the parking officers.

Methodology

The method used in this study is a quantitative research method. In addition, this study also used the library method and use secondary data. The data collection techniques used by the author are research and documentation techniques, namely by researching directly into the field and using various literature both from books and from reports, from websites and so on.

Quantitative research methods using numbers, ranging from data collection, data processing and generalizing conclusions with the aim of proving the effect of the effectiveness and contribution of parking tax on the optimization of local revenue in Ponorogo. Meanwhile, the type of data in this study using secondary data. Secondary Data is obtained from data that has been prepared by a source for further analysis. Secondary Data used in this study is from data that includes data on local revenue including parking tax in 2015-2020 secondary data collection by direct observation to the regional revenue, financial and Asset Management Agency (BPPKAD) Ponorogo Regency. In the scientific method, the most important part is data analysis techniques. Data analysis techniques aim to solve a problem in the study. Analyzing data is an activity to find between theory and mathematics in order to become a unity with realistic goals.

In the writing of this scientific paper using descriptive quantitative analysis methods, namely researchers will conduct activities to collect data, process data, and present data and conduct quantitative data analysis. This aims to be able to synergize some of the data that can be with other literature sources that have been prepared. In this study using descriptive statistical data analysis techniques. Descriptive statistics is a method that analyzes data and is presented in the form of tables, charts, graphs, and others.

Effectiveness Of Parking Tax

Effectiveness is a relationship between output and goals to be achieved. While the levels of effectiveness as follows :

Table 1

Level Of Effectiveness	Precentage
Very Effective	>100%
Effective	>90-100%
Quite Effective	>80-90%

Less Effective	>60-80%
Tidak Effective	<60%

Level Of Effectiveness

Source : Mahmudi (2015)

Parking Tax Contributions

Manuputty et al (2019) a contribution is something that is given jointly with another party for the purpose of certain costs or losses. Local tax contribution is an estimate of the results / amount obtained from the tax sector in a region compared to the total amount of local revenue.

The level of contribution criteria as follows :

Table 2
Contribution Rate

Presentation	Criteria
0,00%-10%	Don't Contribute
10,10%-20%	Less Contribute
20,10%-30%	Enough to Contribute
30,10%-40%	Contribute
40,10%-50%	Very Contribute

Result and Discussion

Analysis Of The Effectiveness Of Parking Tax Revenue In Ponorogo

Parking tax effectiveness analysis is an analysis that can describe and measure the ability of the government in order to carry out activities specified parking tax realization . In this analysis, the reference is the target in tax collection, targets and objectives are interrelated things that have been set to determine the objectives to make it easier to determine targets and impact on the realization of which is not much different from the estimated target. Analysis of the effectiveness of the parking tax can be calculated as follows :

$$\text{Effectiveness} = \frac{\text{Realization of Parking Tax}}{\text{Parking Tax Target}} \times 100\%$$

(Source : Alma M, Harijanto S, Sherly P, 2019)

- Level of Effectiveness in 2015 $\frac{196.384.300}{100.000.000} \times 100\%$
= 196,4%
- Level of Effectiveness in 2016 $\frac{229.937.300}{165.000.000} \times 100\%$
= 139,3%
- Level of Effectiveness in

$$\frac{2017234.313.032}{200.000.000} \times 100\% = 117,1\%$$

- Level of Effectiveness in 2018 $\frac{289.659.000}{220.000.000} \times 100\% = 131,6\%$
- Level of Effectiveness in 2019 $\frac{411.854.300}{200.000.000} \times 100\% = 205,9\%$
- Level of Effectiveness in 2020 $\frac{175.440.600}{330.000.000} \times 100\% = 53,2\%$

Table 3
Effectiveness Of Public Roadside Parking Tax Revenue
In Ponorogo

YEAR	TARGET (IDR)	REALIZATION (IDR)	EFFECTIVENESS (%)
2015	100.000.000	196.384.300	196,4%
2016	165.000.000	229.937.300	139,3%
2017	200.000.000	234.313.032	117,1%
2018	220.000.000	289.659.000	131,6%
2019	200.000.000	411.854.300	205,9%
2020	330.000.000	175.440.600	53,2%

Source : Processed (2022)

Based on Table 4 above in 2015 the realization achieved exceeded the target of 196.4% including very effective. In 2016, the realization also exceeded the target, which decreased to 139.3% in the very effective category. Tahun 2017 also realized exceeding the target to 117.1% categorized as very effective. In 2018 it increased to 131.6% including highly effective. In 2019, the realization experienced a drastic increase to 205.9%, categorized as very effective. And in 2020, the realization of not reaching the target decreased to 53.2% in the ineffective category. This is because the specified target was raised from Rp 200,000,000 to Rp 330,000,000. The Target was raised because the realization in 2019 had a drastic increase of Rp 411,854,300.

Based on the results of data in the field in 2020, the target was increased along with the covid-19 pandemic conditions. In the end the resulting effectiveness is less than the maximum and ineffective. Target determination is carried out by means of musrenbang (development

deliberations). Musrenbang is carried out with the aim of identifying problems, finding alternative solutions to problems, and evaluating some of the problems. Thus, from 2015-2019 it entered the category of highly effective while in 2020 it decreased to ineffective.

The results of the analysis of table 4 above states that the effectiveness is very supportive in making a successful measurement or not in achieving a goal. If a realization has met the target it can be said that the activities run effectively. So, the effectiveness of it States about how successful the activity in meeting the target and does not depend on the amount of costs incurred.

After knowing the level of effectiveness of the Ponorogo City parking tax, the local government can determine the extent of the target and the realization that has been achieved in the parking tax revenue. The average level of effectiveness of parking tax revenue in the city of Ponorogo from 2015-2020 is categorized as very effective. This shows that parking tax revenue activities have been running well and effectively, so that the specified objectives can be achieved.

Analysis Of Contribution Of Parking Tax Revenue To Local Revenue Ponorogo

Parking tax contribution analysis is an analysis that can be used to determine how much the level of contribution given from the parking tax to local revenue and can be compared between the realization of the tax with the realization of local revenue. To find out the contribution can be done by comparing between local tax revenue, especially parking tax with local revenue revenue in a certain period. The contribution can be calculated using the following formula :

$$\text{Contribution} = \frac{\text{Realization of Parking Tax Revenue}}{\text{Receipt of Local Revenue}} \times 100\%$$

(Source : Alma M, Harijanto S, Sherly P, 2019)

- Contribution of Parking Tax Revenue in 2015
 $\frac{196.384.300}{210.695.348.135} \times 100\%$
 = 0,0009%
- Contribution of Parking Tax Revenue in 2016
 $\frac{229.937.300}{240.111.321.574} \times 100\%$
 =0,0009%
- Contribution of Parking Tax Revenue in 2017
 $\frac{234.313.032}{308.230.000.000} \times 100\%$
 = 0,0007%
- Contribution of Parking Tax Revenue in 2018
 $\frac{289.659.000}{289.020.000.000} \times 100\%$
 = 0,0001%

- Contribution of Parking Tax Revenue in 2019
 $\frac{411.854.300}{290.820.000.000} \times 100\%$
 = 0,0014%
- Contribution of Parking Tax Revenue in 2020
 $\frac{175.440.600}{303.330.000.000} \times 100\%$
 = 0,0005%

Table 4
Contribution Of Public Roadside Parking Tax Revenue
In Ponorogo Regency

Year	Realization Of Parking Tax Revenue (IDR)	Realization Of Revenue Receipts(IDR)	Contribution(%)
2015	196.384.300	210.695.348.135	0,0009%
2016	229.937.300	240.111.321.574	0,0009%
2017	234.313.032	308.230.000.000	0,0007%
2018	289.659.000	289.020.000.000	0,0001%
2019	411.854.300	290.820.000.000	0,0014%
2020	175.440.600	303.330.000.000	0,0005%

Source : Processed, (2022)

From Table 4 shows that the results of contributions in 2015-2020 fall into the category of non-contributions because the nominal is below 1%, which is between 0.0009% -0.0014%. This shows that the government is still not optimizing the potential of the region through the parking tax as a contributor to funds in order to increase local revenue. The resulting contribution is still relatively low, however, the realization of parking tax revenue generated from year to year tends to increase significantly and only decreases in 2020.

The reason for not contributing is because the space used as a means of parking that should be filled by the vehicles of buyers and become full of vehicles of the store employees. This causes the resulting contribution will decrease even though the resulting effectiveness rises

Conclusion

Based on the results of the study can be concluded according to Table 4 above in 2015 the results of the realization achieved exceeded the target of 196.4% including very effective. In 2016, the realization also exceeded the target, which decreased to 139.3% in the very effective category. In 2017, the realization of exceeding the target to 117.1% was categorized as very effective. In 2018 it increased to 131.6% including highly effective. In 2019, the realization experienced a drastic increase to 205.9%, categorized as very effective. And in 2020, the realization of not reaching the target decreased to 53.2% in the ineffective category. Thus, from 2015-2019 it entered the category of highly effective while in 2020 it decreased to ineffective.

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1.2 Lampiran 4 Dokumentasi Penelitian

