The Effect Of Parking Retribution Receipts On The Original Revenue Of Palopo City

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Abstract

This research discusses the influence of the parking levy revenues on Palopo City's original regional income with the aim of finding out the effect of parking on Palopo City's original regional income (PAD). Using primary data taken was then processed using SPSS 26 using a simple regression analysis method because it only has variables including parking fees and local revenue, the results of the research show that there is a significant influence between the parking fee on original income area of Palopo City through SPPS 26 testing using a simple regression analysis method because it only has 2 variables including parking fees and local original income. The results of the hypothesis test proved that there was a significant influence between the parking levy variable and the local revenue variable in Palopo City.

INTRODUCTION

Local Original Income (PAD) is one of the key indicators in evaluating a region's ability to fund its development and government operations independently. One of the important components of PAD that has a high significance is regional levies, including parking levies.(Riesdi, 2024).In Palopo City, the potential revenue from parking fees can provide a major contribution to increasing PAD if managed properly. Parking fees not only function as a source of income, but also as a tool to regulate traffic and provide facilities for the community.However, the effectiveness of parking levy contribution to PAD of Palopo City still requires a deeper analysis. Revenue from parking levy has the potential to provide a major contribution to increasing PAD, especially considering the increasing financing needs. Therefore, efforts to increase PAD are one of the main priorities for local governments. Parking levy, as part of regional revenue, has a role in increasing PAD if managed properly.(Patra & Rusli, 2019)

Parking fees are one type of local revenue (PAD), "Regional levies are regional levies as payment for services or granting certain permits that are specifically provided and/or granted by the regional government for the benefit of individuals or bodies. Law No. 28/2009 concerning regional taxes and regional levies stipulates that "parking fees are one form of levies". Parking fees are included in the category of public service levies, which are compensation for services provided along public roads that can be accessed by everyone. Therefore, parking levies are fees paid to use parking spaces provided by the regional government for the benefit and public interest. Use of parking spaces is subject to parking fees, which are collected in accordance with regional tax and levy laws.

Parking fees are fees that must be paid by a person after using parking facilities at a location. Generally,Parking fees are imposed, After using the parking facility, a person is required to pay a parking fee. Parking fees are usually applied to parking lots in city centers, tourist destinations, or other areas that have the potential to attract tourists. In addition to providing additional funds for the government to manage parking lots, parking fees can also be used to finance parking operational costs, such as road maintenance costs. The funds collected will be used to fund regional development, especially initiatives to improve parking infrastructure and facilities to ensure efficient parking management without disrupting other activities.(Fahlevi, 2024).

Parking fees are one of the sources of local revenue and can be used as a tool for regulating traffic management. However, parking fees must be managed properly to optimize the amount of money collected. At the same time, ensure smooth traffic flow. Thus, the public can use their private vehicles and park them at their destination, either in the parking area provided on the side of the road or in other parking lots.(Syalafuddin, 2021).

One of the cities in the province of South Sulawesi is Palopo City. As shown by the establishment of regional autonomy, the Regional Original Income (PAD) of Palopo City functions as the main safety net to fund various development initiatives. According to the parking regulations of Palopo City as stated in the Regional Regulation of Palopo City Number 8 of 2016, one of the components of PAD is regional taxes and regional levies, which allow the government to collect from various sources of PAD owned by the region to support regional development needs. Based on these regulations, the Palopo City Transportation Agency earns Regional Original Income (PAD) of IDR 1.2 million per day through parking levies managed by the Transportation Agency (Dishub). This is the result of the hard work of 122 parking attendants (jukir) who are tasked with regulating and collecting parking rates in Palopo City. The regional regulations governing parking fees refer to Regional Regulation Number 1 of 2024 and Palopo Mayor Regulation Number 4 of 2024. Where, for four-wheeled vehicles or cars, a rate of IDR 4,000 is imposed, while for motorbikes, a rate of IDR 2,000 is imposed.

Table 1. Data on Parking Retribution Realization and Effectiveness of Palopo City 2020-2023

Year	Parking Retribution Realization	Effectiveness of Retribution Parking	%
2020	Rp264,000,000.00	Rp258,000,000.00	102%
2021	Rp437,000,000.00	Rp430,000,000.00	101%
2022	Rp434,000,000.00	Rp430,000,000.00	101%
2023	Rp442,406,000.00	Rp400,000,000.00	101%

Source: Palopo City Regional Revenue Agency.

The data above shows that the target for Parking Retribution Revenue has always experienced an increase in realization every year. In 2020, the effectiveness of parking retribution revenue was IDR 250,000,000.00 and the realization was IDR 264,000,000.00 In 2021, the effectiveness of parking retribution revenue increased by IDR 430,000,000.00 and the realization was IDR 437,000,000.00 Then in 2023, the effectiveness of parking retribution revenue returned to IDR 430,000,000.00 and the realization was IDR 434,000,000.00 And in 2023, the effectiveness

of parking retribution revenue increased by IDR 400,000,000.00 and the realization was IDR 442,000,000.00

Table 2. Data on Realization of Parking Retribution and PAD of Palopo City 2020-2023

Year	Parking Retribution Realization	Local Original Income (PAD)	%
2020	Rp264,000,000.00	Rp37,515,303,451.00	0.7%
2021	Rp437,000,000.00	Rp38,185,772,613.00	1.1%
2022	Rp434,000,000.00	Rp45,728,778,894.00	0.9%
2023	Rp442,000,000.00	Rp50,198,628,207.00	0.8%

Source: Palopo City Regional Revenue Agency.

The data above shows that the target for Parking Retribution Revenue each year always reaches the target. In 2020, the Realization of Parking Retribution was IDR 264,000,000.00 and the Regional Original Income was IDR 37,515,303,451.00 or around 0.7% and in 2021 the realization of parking retribution increased by IDR 437,000,000.00 and the amount of regional original income was IDR 38,185,772,613.00 or around 1.1%, and in 2022 the Realization of Parking Retribution was IDR 434,000,000.00 and the amount of Regional Original Income was IDR 45,728,778,894.00 or around 0.9% and in 2023 the Realization of Parking Retribution was IDR 442,000,000.00 and Regional Original Income Rp50,198,628,207.00 or around 0.8%.

The number of parking spaces used for daily activities is dominated by motorized vehicles and cars, therefore along with the increasing number of vehicles that currently have good potential to increase the PAD of Palopo City. The number of motorized vehicles in Palopo City in 2024 is 126,620 units while passenger vehicles are 11,630 and for loaded cars as many as 3,951 and private vehicles as many as 438 and have great potential and are very promising to increase the PAD of Palopo City, through parking levies so that every year it succeeds in collecting income according to the potential available from parking levies which experience effectiveness every year, seen from the data above shows that parking levies are still very small this is still very illogical where we see the realization of very many vehicles in Palopo City as a Service City therefore the collection of parking levies and so on is managed by the Palopo City government without any third party

Every year, from 2020 to 2023, the condition of achieving the parking levy target in Palopo City and the problems in the collection process are clearly visible. Although the levy target has been set and achieved every year, the reality on the ground shows that there are still a number of parking locations that have not been officially registered with the Transportation Agency. These locations are actually used by irresponsible parties to gain personal gain.

From the background above, the author raised the title "The Effect of Parking Retribution Receipts on the Original Regional Income of Palopo City" which aims to measure how much contribution parking retribution receipts make to increasing the PAD of Palopo City.

METHODS
Research Design

Quantitative approach has been adopted as the research conception for this study. Quantitative approach is a method used to study a certain population or a certain group based on research conducted randomly and data collection through statistical analysis tools. This study was conducted at the BAPENDA Office of Palopo City located on Jalan Andi Mas Jaya, Boting Village,

Wara District, Palopo City, Postal Code 91913. This study aims to examine the extent to which income from the sale of office stationery contributes to increasing the original regional income of Palopo City.

Population and Sample

In this study, the population and sample consisted of all employees of BAPENDA Palopo City. In order for the number of samples needed in this study to be 100 people, questionnaires have been distributed to respondents, because the data collection method used is a data collection method used to collect data on the characteristics possessed by the population.

Data Collection Sources and Methods

Primary data serves as a source of research data. Information collected directly from the location of the incident is referred to as primary data. A questionnaire or set of questions is given to respondents to collect this data. The survey method is a data collection technique used in this study. One of the main methods in data collection is the survey method, which asks respondents to provide information about themselves or their knowledge through written or oral statements. The scale used in this questionnaire is the Likert Scale 1-5 with the following explanation.

- Strongly agree   (SS) :5
- Agree   (S) :4
- Neutral   (N) :3
- Don't agree   (TS) :2
- Strongly disagree   (STS) :1

Operational Definition

The purpose of operational variables is to evaluate all variables including dependent and independent variables.

1. **Dependent Variable**

   Parking fees are a dependent variable in this study because they have conditions or characteristics that occur when the study changes or replaces the independent variable temporarily, according to its function, this variable is influenced by other variables, so it often becomes a variable that is influenced or affected.

2. **Independent Variables**

   Variables that affect changes in dependent variables in the equation, including measurable variables. The independent variable in this study is local revenue because its function is often referred to as an influence variable because it freely influences other variables in carrying out its function.

RESULTS AND DISCUSSION

Data Quality Test
1. Validity Test

To ensure whether the instrument or each question item is practical to use in a study, a validity test is carried out. If the calculated r value is more than the r table value, with df r table = 98 (N-2 = 100-2) and a sig. value of 5% or 0.199, then it is considered usable or valid. The findings of the validity test of this study are as follows:

Table 3. Validity Test Results

Variables	Item	R Count	R Table	Information
Parking fee (X)	X.P1	0.875		
	X.P2	0.760		
	X.P3	0.816		
	X.P4	0.776		
	X.P5	0.816	0.199	Valid
	X.P6	0.851		
	X.P7	0.853		
	X.P8	0.900		
	X.P9	0.835		
	X.P10	0.853		
Income Original Region (Y)	Y.P1	0.833		
	Y.P2	0.792		
	Y.P3	0.815		
	Y.P4	0.822		
	Y.P5	0.833	0.199	Valid
	Y.P6	0.879		
	Y.P7	0.831		
	Y.P8	0.803		
	Y.P9	0.860		
	Y.P10	0.861		

Source: SPSS Output, 2026.

2. Reliability Test

Reliability Test is a tool used to measure the consistency of the questionnaire which is a variable indicator.

a) **Parking Fee (X)**

Table 5. Results of Reliability Test of Parking Fee Variable (X)
Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.833	.837	10

Source: SPSS Output, 2026.

Based on table 5, the value*Cronbach's Alpha* The Parking Retribution variable is 0.833, where the variable shows the value*Cronbach's Alpha*> 0.60. Thus, the Parking Retribution variable can be said to be reliable.

b) **Local Original Income (Y)**

Table 6. Results of the Reliability Test of Regional Original Income (Y)
Reliability Statistics

| Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.836	.848	10

Source: SPSS Output, 2026.

Based on table 6, the value*Cronbach's Alpha* The Regional Original Income variable is 0.836, where the variable shows the value*Cronbach's Alpha*> 0.60. Therefore, it can be said that the Regional Original Income variable is reliable.

4.2 Classical Assumption Test

1. Normality Test

The purpose of the normality test is to determine whether in the regression model, the independent and dependent variables have a normal distribution or not. The normality of the data can be seen from its probability, the regression model meets the standard assumptions if the data is spread on a diagonal line and follows its direction.

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: TOTAL_Y
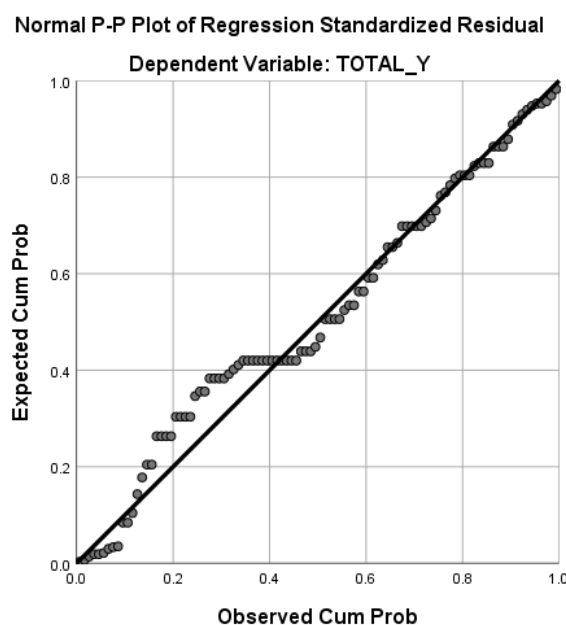
Testing criteria:

a. If the data distribution is diagonal, then the data is normally distributed.

b. If the points in the graphical method follow the data along the diagonal line, then the data is distributed regularly, in the PP plot, the points tend to follow the direction of the diagonal line and spread around it. Thus, the hypothesis regression model meets the assumption of normality.

2. Simple Linear Regression Test

This analysis is used to test the influence of the Parking Retribution variable (X) on the Regional Original Income variable (Y).

Based on the results of the simple linear regression test, the coefficient values and constants are known, so that the equation model can be formulated as follows.

Y= a + bx

Information

Y = Dependent variable

a = A constant number which is the value of Y when X=0

b = Directional number (regression coefficient)

x = Independent variable

$$Y=6.486+0.828(X)$$

A simple linear regression equation with X = Parking Retribution and Y = Local Original Income can be obtained from the results of this calculation.

If x = 0, then the result is Y = 6.486.

When the Parking Levy (X) is zero, the Regional Original Income (Y) will remain at 6.486, according to the value (a) or constant, which is 6.486. The regression coefficient value (b) of 0.828 (positive) indicates a unidirectional effect, meaning that if the Parking Levy is increased by one unit, the effect of Regional Original Income will also increase by 0.828.

4.3 Hypothesis Testing

1. Partial Test with T (T Test)

To determine whether there is a significant relationship between each independent variable (X) and the dependent variable (Y), the T test is used. One of the statistical tests used to evaluate the feasibility of the research hypothesis regarding the ability to distinguish the average data from two populations is the T test. Under the null hypothesis, the statistical test has an F distribution. To determine which statistical model is more appropriate to the population from which the data is sampled, the most commonly used is to compare the adjusted model with the data set.

Table 7. T-Test Results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.486	2,342		2,770	0.008
Parking Fee	0.828	0.057	0.886	14,520	0.000

Source: SPSS Output, 2025.

Basis for decision making

      1.tcount, ≥ ttable, then H0 is rejected, H1 is accepted

      2. tcount < ttable, then H0 is accepted, H1 is rejected

A = 5% Df = n-2 = 100-2 = 98

Test: The t-test conducted is a one-way test, so the t-table test used is 1.664. The extent to which the independent variable influences the dependent variable is shown in the following table:

H0 is rejected and H1 is accepted, indicating that it has an impact on the regional original income variable, because the t count is 14.520 > 1.664 and the significant value for the independent and dependent variables that have an influence is 0.000 < 0.05.

DISCUSSION OF DATA ANALYSIS RESULTS (Hypothesis Proof)

The Influence of Parking Retribution Contribution on the Original Regional Income of Palopo City

Based on the results of the regression test, this study found that parking fees have a significant value of 0.000 <0.05, so it can be concluded that H0 is rejected and H1 is accepted, which means that parking fees have a significant effect on Regional Original Income, this is in line with research.(Indrayana & Kurniawan, 2023)which states that parking fees have a significant effect on local revenue in Sidoarjo Regency, which explains that parking fees are one of the significant sources of income among local revenues, so that the results of this study are in line with one of

the studies conducted by(Rahman et al., 2024)which states that parking fees have a positive and significant effect on PAD in Makassar City.

CONCLUSION

Based on the results of the study on the Influence of parking levy revenues on the original regional income of Palopo City, it was found that each variable has a significant influence. The results of the analysis show that the increase in parking levy revenues contributes positively to the original regional income (PAD), that this sector has an important role in increasing the original regional income of Palopo City. This finding strengthens the theory that the source of income from parking levies can be one of the factors supporting development and public services.

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