ANALYSIS OF THE EFFECTIVENESS AND CONTRIBUTION OF TAX REVENUE AGAINST THE ORIGINAL PARKING AREA (PAD) SURAKARTA CITY YEAR 2012-2016

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Abstract

The purpose of this research is to analyze the effectiveness of tax revenues and analyze the contribution of income tax Revenue against the Original Parking area (PAD) Surakarta city in 2012 – 2016. Research using the method of the case study, the type of data used quantitative data, the source data used are secondary data. The technique of data used is descriptive analysis. The research results obtained conclusion: the effectiveness of tax revenue parking in Surakarta from the year 2012 – 2016 that is included in the criteria is very effective. It means in the year 2012 – 2016 realization of tax revenue exceeds the target parking lot. The contribution of Tax Revenue against parking Areas of Surakarta city year 2012 – 2016 i.e. have a fluctuating contribution. The highest contribution levels occurred in the year 2016 with the percentage of 0.81%, while the lowest contribution occurring in 2013 with a percentage of 0.68%. Tax contributions against tax Parking areas in Surakarta from the year 2012 – 2016 on average are 0.75%. If based on criteria or indicators of research contributions, then his judgment entry category is very less.

Keywords:[Parking; Tax Effectiveness; Contribution; PAD]

1. INTRODUCTION

The original Regional revenue (PAD) is a regional source of income comes from several regional acceptance has obtained from the results of the tax, a levy on regional results, the results of the management area are separated.

The parking tax is a tax on holding of a parking lot outside the road by a private person or body under the laws in force. According to Act No. 28 year 2009 article 1 the number 31, Taxes for parking is the top holding of the parking lot outside the road, well provided with regard to the subject matter as well as businesses, which are provided as an undertaking including the provision of a place storage of motor vehicles.

In contrast to the parking money paid by motorists to managers or parking Guard (later classed as retribution) which is essentially used by guards to keep the parking of vehicles parked such. In other words, the parking tax is directly related to the use of private parking lots or by other parties that provides a private of land for parking so they taxed over the parking lot.

Parking tax results need to be organised so that it becomes a potential infusion of revenue against the original area (PAD). Parking tax revenues expected sources of financing can support areas in regional development, so it will improve the economy as well as the memeratakan and ksejahteraan communities in the regions.

Based on the background of the above problem, then the problem will be examined, namely:

1. What is the level of effectiveness of Tax Revenue against the Original Parking Area in the city of Surakarta on 2012-2016 fiscal year?
2. How big is the contribution of Tax Revenue against the Original Parking Area in the city of Surakarta on 2012-2016 fiscal year?

The purpose of this research is:

1. To know the effectiveness of the Tax Revenue against the Original Parking Area in the city of Surakarta on the fiscal year 2012-2016.
2. To find out how big a contribution Tax Revenue against the Original Parking Area in the city of Surakarta on the fiscal year 2012-2016.

2. RESEARCH METHODOLOGY
2.1. Types of Research
This type of research uses descriptive research. The purpose of this research is to reveal the facts, circumstances, and conditions, variable phenomena that occur when running the research and presents what it is.

2.2. Data sources and Respondents
The source of the data used in this research is the use of secondary data. Secondary data in this study data in the form of recapitulation of the original Revenue target and reception Area 2012-2017 budget year. As well as the legislation related to tax and tax areas parking of DPPKAD city of Surakarta.

2.3. Population and Sampling
The population in this research is the total revenue of the original areas of Surakarta city Parking tax revenue and period in 2012-2017. The sample in this research is the same as the population namely the total revenue of the original areas of Surakarta city Parking tax revenue and period in 2012-2017.

2.4. Data Analysis Method
Calculating the effectiveness and contribution of the parking tax in 2012-2017 can be used with the following steps:

2.1.1. Calculate the Tax Keefektivan Income against the original Parking area (PAD) by way of:

$$\frac{\text{Realization Of Parking Tax Revenue}}{\text{Parking Tax Revenue Targets}} \text{ X 100\%}$$

2.1.2. Calculate the contribution of Tax Revenue Realization by comparing the parking Tax Revenue Receipts with Original Parking Area which can be calculated using the formula:

$$\frac{\text{Realization Of The Tax Revenue Parking}}{\text{The Acceptance Of The Original Income Area}} \text{ x 100\%}$$

3. RESULTS AND DISCUSSION
3.1. The Data Target and Realization of Tax Receipt Advertising
3.1.1. Analysis of the effectiveness of the Surakarta Parking Tax Collection
Agency revenue, financial management, Asset and the Surakarta area is one of the Government agencies authorized to manage the Revenue of the original area (PAD). This is in accordance with the legislation of the Republic of Indonesia No. 33 Year 2001 regarding the Financial Equalization between the Central Government and local governments. The following report realization of budget income tax year 2012-2016 Surakarta city parking:

Table 4.2
Target and Realization of parking tax revenue
Year 2012-2016

Year's	Tax Target Parking	Parking Tax Revenue Realization	Percentage
2012	1.513.600.000	1.704.059.800	112,5%
2013	1.775.000.000	2.029.861.115	114,3%
2014	1.908.231.000	2.530.723.410	132,6%
2015	2.819.022.000	2.871.410.892	101,8%
2016	3.169.022.000	3.460.626.000	109,2%

Source: Appendix 2

Based on the description of the table above, it can be noted that the parking tax revenues the city of Surakarta is always rising from the year 2012 – 2016. The increase in tax revenues is the most significant parking happen in 2016. In the previous period of acceptance i.e. the year 2015 Rp 2,871,410,892 to Rp. 3,460,626,000 in the year 2016. This is the case caused by the rising of the parking service users in the territory of the city of Surakarta.

Description of the table above shows that the growth of the Parking Tax is always increasing and always hit the target.

3.1.2. Analysis of the contribution of Tax Revenue against the Original Parking area of Surakarta

The results of the contributions to the achievement of the realization of tax revenues towards parking PAD Surakarta city can be seen from the parking tax realization received divided by the number of Original Regional Income realization (PAD) Surakarta city fiscal year 2012 – 2016 then multiplied by 100%, then it can be known how great the contribution of Tax Revenue against the Original parking area (PAD) the city of Surakarta. The following are the data about the realization of tax revenues and the realization of the Original Revenue acceptance region (PAD) Surakarta:

Table 4.3
Contribution to the realization of the Original Income Tax against the Parking areas of Surakarta City Year 2012 – 2016

Year	The original Income Realization year area (PAD)	Realisation of parking tax revenue	Percentage Contribution
2012	231.672.100.429	1.704.059.800	0,73%
2013	298.400.846.632	2.029.861.115	0,68%
2014	335.660.206.640	2.530.723.410	0,75%
2015	372.798.426.790	2.871.410.892	0,77%
2016	425.502.779.064	3.460.626.000	0,81%

Source: Annex 3

Seen from the table above that the parking tax in fiscal year 2012 contributed Rp. 1,704,059,800 from the amount of the original Revenue Areas (PAD) amounting to Rp. 231,672,100,429, if the parking tax diprosentasekan in the year 2012 gives the contribution amounted to 0.73% against the original Revenue Areas (PAD) which means it has met a target contribution Tax Revenue against the Original Parking Area that is of 0.78%. Later in the year 2013 the parking tax revenue contributed Rp. 2,029,861,115 from the amount of the original Revenue Areas (PAD) amounting to Rp. 298,400,846,632, i.e. the parking tax contributes of 0.68% against the original Revenue (Area Pad) which means a slight decline compared to the year 2012 but still achieve the target previously set elah contribution amounted to 0.63%. In 2014 the parking tax revenue contributed Rp. 2,530,723,410 from the amount of the original Revenue Areas (PAD) amounting to Rp. 335,660,206,640, i.e. the parking tax contribute 0.75% of Revenue against the original area (PAD) It means to meet the target of contributing Tax Revenue against the original Parking area (PAD) of 0.59%. In the year 2015 parking contributes tax revenues of Rp. 2,871,410,892 from the amount of the original Revenue Areas (PAD) amounting to Rp. 372,798,426,790, i.e. the parking tax to contribute 0.77% of the original Area income (PAD) so this year the target percentage of 0.78% not met. Next in 2016 the parking tax revenue contributed Rp. 3,460,626,000 from the amount of the original Revenue Areas (PAD) amounting to Rp. 425,502,779,064, i.e. the parking tax contributes 0.81% of Revenue against the original Area (PAD) means that the target contribution of Tax Revenue against the Original parking area (PAD) of 0.80% fulfilled in the year 2016.

3.2. Results of the Research and the Discussion
3.2.1. Research results

A percentage of proceeds obtained from the parking tax revenues saw a parking tax targets set by the city of Surakarta on BPPKAD fiscal year 2012-

2016 is a parking tax potential will be reached in the annual period, and saw the acceptance of Local government earned at the realization of a parking tax received 100% multiplied by as shown in the table below:

Table 4.4
The Effectiveness Of A Parking Tax Revenue
Year 2012 – 2016

Year	Tax Target Parking	Parking Tax Revenue Realization	Effectiveness Criteria	Percentage
2012	1.513.600.000	1.704.059.800	very effective	112,5%
2013	1.775.000.000	2.029.861.115	very effective	114,3%
2014	1.908.231.000	2.530.723.410	very effective	132,6%
2015	2.819.022.000	2.871.410.892	very effective	101,8%
2016	3.169.022.000	3.460.626.000	very effective	109,2%

Table 4.4 which is the result of analysis as in the table 4.3 shows on realization of parking tax revenues by the year 2012 in Surakarta Regency pencapaiannnya 112.5% i.e. exceeding 100% of the targets that have been set so that the parking tax revenue in the year 2012 categorized very effectively. The year 2013 results percentage increase from the previous year, namely of 114.3% i.e. exceeding 100% of the targets that have been set so that the parking tax revenue in the year 2013 categorized very effectively. Percentage results in the year 2014 is experiencing a significant increase in IE of 132.6% this is the highest percentage in the period between the years 2012 – 2016 and included in the categorized very effectively. By the year 2015 a percentage of tax revenues-lowering experience parking to 101.8%, but the percentage still above 100% so that still fall into the category of highly effective. The year 2016 results percentage increased to 109.2%, this year the parking tax is able to achieve the targets that have been defined and categorized so effective.

Judging from the level of effectiveness of tax, parking in the city of Surakarta includes categories very effectively. So it could be said that donating money parking taxes quite effective against the original Revenue (PAD) region of Surakarta.

3.2.2. Discussion of & Conclusion

The results of this research indicate the level of effectiveness of tax revenue parking in Surakarta is already very effective from 2012 – 2016 ttahun with percentage of effectiveness of 112.5%, 114.3%, 132.6%, 101.8% and 109.2%. This proves that during the period 2012 – 2016 Surakarta City Government has done a poll tax parking very effectively.

The results of his contributions to the parking tax receipt PAD is still too small. Despite reaching the target that has been set, but the result was below 1% of the receipt PAD Surakarta.

The following limitations of the research that can be delivered by the author:
1. object of the limited research that is only done in the Agency's Financial management, Revenues and assets Faerah (BPPKAD) the city of Surakarta.
2. The limited variables examined which uses a variable Tax.