The Effectiveness Of The Satria E Deposit System As A Reporting Medium For Public Roadside Parking Levy Receipts On Local Revenue At The Banyumas District Transportation Service

Jelita Cahya Agustin¹, Tiara Pandansari², Selamet Eko Budi Santoso³ <u>jelitacahya02114@gmail.com¹</u>, <u>tiarapandansari@ump.ac.id²</u>

Universitas Muhammadiyah Purwokerto, Indonesia¹²³

Abstract. This final assignment aims to explain the effectiveness of the Satria E deposit system as a reporting medium for parking levy receipts and parking contributions to local revenue at the Banyumas Regency Transportation Service. The preparation of this final project report uses a qualitative descriptive method because it explains the effectiveness of the Satria E deposit system as a medium for reporting parking levy receipts in detail and calculating contribution and effectiveness. This observation was made because the author saw the potential for parking fees at the Banyumas Regency Transportation Service. The author sees that public roadside parking is always busy with visitors and at each public roadside parking location there will be a parking attendant who directs the vehicles. Data was collected using 3 methods: literature study, direct observation, and interviews with parking section employees. However, there are still obstacles to receiving parking fees, namely the absence of a flowchart that explains the flow of the parking fee receipt system at the Banyumas Regency Transportation Service. Based on the topic that the author took regarding the article's title, no previous research has discussed the Satria e-deposit system as a medium for reporting parking levy receipts.

Keywords: Satria E Deposit, parking levy, local revenue

1 Introduction

The Satria E Deposit system is a media system for reporting parking levy receipts. Satria E for these deposits functions as revenue treasurer who summarizes all data on parking levy receipts starting from the payment date, parking zone, account, and nominal amount of levy deposits. The Transportation Department's parking department will use the Satria E deposit system starting in 2022. Before using this system, parking fees were received manually. The Satria E Deposit System contains data on public roadside parking levy receipts per month. This system makes it easier for parking officers to input data on parking levy receipts.

The contribution of parking levy revenue to local revenue in Banyumas Regency has quite a large role. With public roadside parking levies, Banyumas Regency's PAD increases and almost half of the Regional Original Income comes from parking levies. Currently, parking is necessary to maintain the security and order of the parking lot. Therefore, every parking lot on the side of a public road should contain a parking levy which will later impact Banyumas Regency's Original Regional Income. Parking levies are parking service activities carried out

by individuals or bodies as additional regional income and equal distribution of community income in the region. Due to the large number of illegal parking on the side of the road, parking fees can be optimized to generate more fees. Apart from that, the realization of parking fees did not meet the target and reduced local original income this year.

The parking service carries out the procedures for receiving public roadside parking fees based on Transportation Service regulations through Satria E Setoran.

The Satria E Deposit system is a media system for reporting parking levy receipts. Satria E for these deposits functions as revenue treasurer who summarizes all data on parking levy receipts starting from payment date, parking zone, account, and nominal amount of levy deposits. The amount of parking levy payments has been stated in the agreement (MOU) between the parking manager and the Banyumas Regency Transportation Service. After all data has been entered properly and correctly by Satria E, this deposit will generate a billing code to pay the levy. The explanation above is the procedure for receiving public roadside parking fees using the Satria E Setoran system.

2 Literature Review

2.1 Satria E Deposit

This Satria E Deposit has been used by the parking sector since 2022. Before using the Satria E Deposit, the parking sector used a manual method to input parking levy receipts. With the Satria E Deposit system, it makes it easier for the parking sector to input parking fees because in the Satria E Deposit input, all data must be correct and correct, the name of the parking zone, the amount of the deposit, the account to be entered. After all the data has been entered correctly, the Satria E deposit will display the data that has just been entered based on the input date.

2.2 Definition of retribution parking

Parking levies, according to Dewi (2016), are fees for services or services offered by parking lots that are owned and managed by the local government. Parking levies are parking spaces that are not always subject to local taxes because they are included in the regional levy category. In another sense, the parking space has been specially provided by the local government for the benefit of individuals or entities. Public roadside parking is a parking lot where the shoulder of the road is used as a parking area. Vehicles parked on the side of the road must be positioned parallel to the road axis. The implementation of public roadside parking is regulated by Banyumas Regency Regional Regulation No. 4 of 2021 in Article 10 which is listed as a parking zone.[1]

2.3 Definition of locally-generated revenue

One way for local governments to obtain development funds and fulfill regional expenditure is by using Original Regional Income. This PAD gives local governments independence to meet their needs without asking for a lot of money from the top-level government. Therefore, it is not surprising that each region competes to increase PAD. Indonesia's actual income is much smaller than its potential. For example, although Indonesia has many natural and human resources, the country's budget is characterized by dependence on donations from other parties. As a result, many people in the country have not enjoyed the results of development and the poverty level in the country is still high. [2]

Original Regional Income according to the Kuningan Regency Regional Financial and Asset Management Agency (2023) Law Number 23 of 2014 concerning Regional Government is income collected by the region by statutory regulations. [3]

3 Methods

The method used to complete the final assignment is qualitative descriptive which aims to explain the facts and characteristics of a particular field, such as circumstances, problems, opinions, conditions, and procedures. The author uses data collection methods using interviews, direct observation, and literature study. Using descriptive methods, the author explains the results of parking levy receipt procedures, and the effectiveness of the Satria e-deposit system as a reporting medium for parking levy receipts and also explains the contribution of parking levies to local revenue. The data used by the author in comparing parking levy targets and regional original income uses the latest data, namely the last 5 years (2019 to 2023). There is no previous research that discusses the effectiveness of the Satria e-deposit system.

4 Results And Discussion

4.1 The effectiveness of the Satria e-deposit system

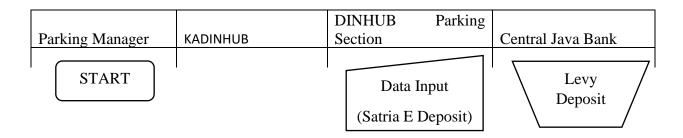
The Satria e-deposit application is a complementary application and replacement for inputting STS data and Shopping Returns in the Satria Financial application. This application is used to facilitate the deposit of regional revenues and the return of expenditure to the regional treasury which is organized by the revenue treasurer/expenditure treasurer (BKAD Banyumas Regency) in regional work units because it is equipped with a Billing ID number. Satria E This deposit is not only used to input public roadside parking levy deposits, but is used to input all regional levy payments such as special parking service levies, service fees for providing business activity locations, building rental levies, land and building rental levies, testing levies. motorized vehicles, service costs for providing other facilities in the terminal environment.

The Satria e deposito system will begin to be used in 2022. It can be seen that in 2022 based on the percentage of PAD to parking levies in 2019 and 2020 it will be 42%, in 2021 and 2022 it will be 31% and in 2023 it will be 32%. Based on this data, it can be concluded that the effectiveness of the Satria e-deposit system is less effective. because in 2019 and 2020 parking rates have a higher percentage compared to 2022. In 2022 and 2023 there will be a decrease of 10%, making the use of the Satria e-deposit system practically ineffective.

4.2 Procedure for receiving parking fees

At the Banyumas Regency Transportation Service (DISHUB), the parking section carries out the procedures for receiving parking fees. Parking levy receipts are usually paid by the parking manager once a month. The method used when receiving parking fees is to receive money from the manager in cash and staff from the parking section will input data from the deposit. Each parking manager can hold more than 1 parking zone. The parking zone is divided into Zones A, B, and C. However, the Banyumas Regency Transportation

Service has not yet divided the parking zone into 3 zones. Currently in Banyumas Regency the parking zone is still parking zone C.



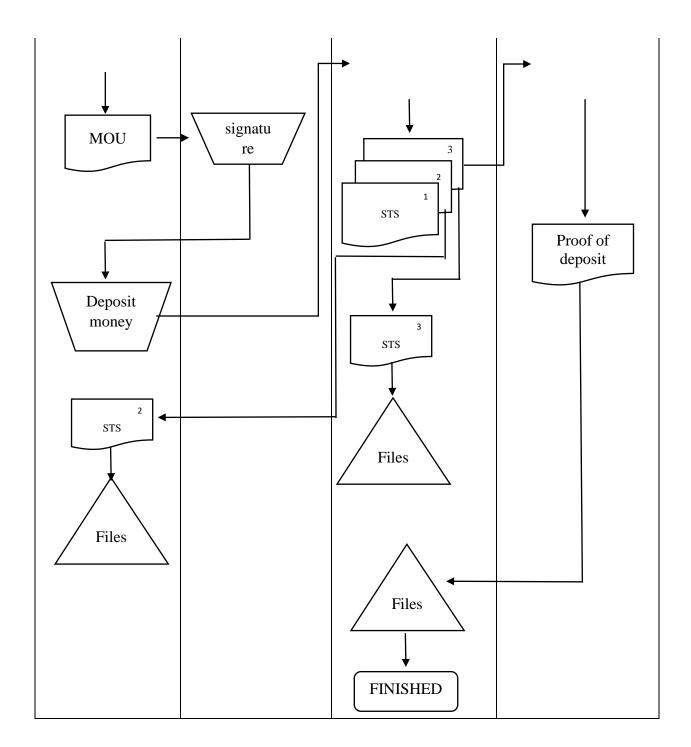


Fig.1 Flowchart of Parking Levy Receipt Procedures

Receipt of parking fees The Banyumas Regency Transportation Service has procedures for receiving parking fees as stated in the flowchart document, including the following:

- The parking manager makes a written agreement with DISHUB which in the agreement explains that the parking manager covers several parking zones and the parking manager will deposit the parking levy amount according to what is in the MOU.
- 2. The parking manager deposits the parking levy to DISHUB according to the agreement (MOU)
- 3. The parking section staff receives the parking levy and inputs the data via Satria E Setoran which will then produce a deposit receipt (billing code) to pay the parking levy to the regional treasury.
- 4. The deposit receipt/proof of deposit is printed in 3 copies. 1 is handed over to the parking manager as proof of deposit, the second is h
- 5. anded over to the regional treasury (Bank Jateng) along with the money from the levy and the third is as proof for the parking section
- 6. The manager gets car and motorbike parking tickets according to the amount of the parking levy deposit.
- 7. The parking section deposits parking fees to the regional treasury (Bank Jateng) with proof of deposit (STS) containing the billing code.
- 8. Payment is complete, the results of the payment have been listed via Satria E Deposit. There, the payment status of each retribution deposit from various parking zones is listed.

Target and realization of parking levies

Table 1. Target and realization of parking levies

No	Year	Parking Levy Targets	realization of parking fees	Percent
1	2019	1.500.000.000	1.378.375.000	92%
2	2020	867.000.000	884.236.000	102%
3	2021	750.000.000	783.886.000	105%
4	2022	1.500.000.000	1.215.800.000	81%
5	2023	1.500.000.000	1.310.632.600	87%

According to the table above, parking levy revenues from 2019–2023 experienced increases and decreases. In 2020 and 2021 levy revenues reached more than the target during the Covid pandemic. During the Covid pandemic, the target for parking levy revenue decreased compared to the target in 2019. In 2023, it will reach the normal figure, namely 87%.

Contribution of parking fees to local revenue

Table 2. Contribution of parking fees to local revenue

Year	Locally-generated revenue (Rp)	Parking Fees (Rp)	Percent		
2019	3.276.223.400	1.378.375.000	42%		
2020	2.116.303.285	884.236.000	42%		
2021	2.560.112.903	783.886.000	31%		
2022	3.873.428.785	1.215.800.000	31%		
2023	4.146.619.800	1.310.632.600	32 %		
AVERAGE					

The table above shows that the contribution of parking fees to local revenue tends to increase and decrease. It can be seen that the total contribution from parking fees in the Banyumas district is an average of 35%, which means that almost half of the local revenue is received from parking fees. The data above can be a reference for Banyumas district to further explore and provide guidance to the public to be more concerned about paying public roadside parking fees.

Effectiveness of parking fees on local revenue

Table 3. Effectiveness of parking fees on local revenue

N	***	Parking Levy Targets	realization of parking fees	ъ .
No	Year	(Rp)	(Rp)	Percent
1	2019	1.500.000.000	1.378.375.000	92%
2	2020	867.000.000	884.236.000	102%
3	2021	750.000.000	783.886.000	105%
4	2022	1.500.000.000	1.215.800.000	81%
5	2023	1.500.000.000	1.310.632.600	87%

The table above shows the effectiveness of receiving parking fees from 2019 to 2023. It can be seen that from 2019 to 2021 the effectiveness of parking fees is more than 90%, which means these 3 years are very effective in receiving parking fees. In 2022 there will be a decrease in effectiveness, in that year it can be said to be less effective because it is at the limit of 81%. Experienced a very drastic decline compared to 2021, where the percentage exceeded 100% (very effective). In 2023 there will be an increase from 2022, namely 87%.

5 Conclusions And Recommendations

Conclusions

Based on discussions from field work practice reports regarding the effectiveness of the Satria E Setoran system as a medium for reporting public roadside parking levy receipts on local revenue at the Banyumas Regency Transportation Service. Therefore the author draws the conclusion:

- 1. The effectiveness of using the Satria E Setoran system as a medium for receiving parking fees is at a less effective stage because in 2019 and 2020 it was at 42%, while in 2021 and 2022 it decreased and was at 31%. In 2023 there will be an increase of 1%. In fact, with the Satria E-Setoran system, it makes it easier for the parking section to input parking levy receipt data and the data becomes more structured, however, based on the results of parking levy receipts, the opposite is true.
- 2. The implementation of parking levy receipt procedures is going well, although the realization of parking levy receipts has not yet reached the target. The contribution of parking levy income in Banyumas Regency is almost half of local original income, so parking levies can be managed and increased to increase local original income.
- 3. The effectiveness of Banyumas district parking levy revenue reached more than 90% in a period of 3 years (2019 to 2021), which means that the implementation of parking levy revenue has been very effective. In contrast to 2022, which experienced a decrease of 10% to an effectiveness figure of 81% and this is at a less effective stage, therefore local governments play an important role in maintaining the effectiveness of parking levy revenues in the coming year.

Recommendations

- 1. With the Satria E Setoran system, parking levy revenues should increase from the previous year and be able to reach the parking levy target. Compared to 2019, 2022 and 2023 will have less realized parking levy revenue. It is hoped that in the following year, using Satria E Setoran, parking levy revenues will reach the target.
- 2. Provide warnings to parking managers who are late in paying parking fees so that parking fee receipts run smoothly and according to targets. Carrying out outreach or appeals to the public so that people have more awareness of paying for public roadside parking services, it can be explained that parking fees will be returned to the community through public facilities

References

- [1]
- Kabupaten Banyumas, "Perda 4 th 2021 ttg parkir," *Peratur. Drh.*, 2021. Purnamasari Ima, "Pelaksanaan Retribusi Parkir Dalam Meningkatkan Pendapatan Asli [2] Daerah di Kota Surabaya," J. Ilmu Ris. Akunt., vol. 4, no. 10, 2015.
- [3] Presiden Republik Indonesia, "Peraturan Pemerintah Nomor 35 Tahun 2023 tentang Ketentuan Umum Pajak Daerah dan Retribusi Daerah," Lembaran Negara Republik Indones. Tahun 2023 Nomor 85, no. 145795, p. 3, 2023.