

ABSTRAK

Devi Rustiani, 2021: Evaluasi Penerimaan Retribusi Pelayanan Parkir Di Tepi Jalan Umum Pada UPT Parkir Dinas Perhubungan Kota Bandung Tahun 2019.

Diberlakukannya UU Nomor 22 Tahun 1999 merubah paradigma sentralisasi menjadi desentralisasi sehingga memunculkan otonomi daerah sehingga daerah mempunyai hak dan kewajiban untuk mengurus urusan rumah tangganya sendiri baik dari aspek keuangan maupun non keuangan. Dari aspek keuangan, daerah dituntut meningkatkan kemandiriannya, oleh karena itu daerah perlu mengetahui potensi daerahnya yang dapat meningkatkan penerimaan. Retribusi daerah merupakan salah satu komponen pendapatan daerah yang mampu dikembangkan sesuai dengan potensi namun tidak merugikan pihak manapun. Retribusi pelayanan parkir di tepi jalan umum merupakan salah satu jenis retribusi yang diterapkan di Kota Bandung yang diharapkan mampu memberikan kontribusi akan pendapatan asli daerah. Namun realitasnya penerimaan retribusi pelayanan parkir di tepi jalan umum belum mampu memenuhi target dikarenakan rendahnya penerimaan yang disebabkan beberapa permasalahan. Tujuan dari penelitian ini ialah untuk mengetahui prinsip efektifitas, prinsip efisiensi, prinsip kecukupan, prinsip pemerataan, prinsip responsivitas, dan prinsip ketepatan dalam penerimaan retribusi pelayanan parkir di tepi jalan umum Kota Bandung.

Metode penelitian yang digunakan ialah pendekatan kualitatif dengan jenis penelitian deskriptif, menggunakan wawancara, dokumentasi, studi pustaka, serta triangulasi sebagai teknik pengumpulan data. Sumber data yang digunakan ialah primer dan sekunder dengan menjadikan UPT Parkir Dinas Perhubungan Kota Bandung sebagai pengelola parkir di tepi jalan umum sebagai objek penelitian ini. Analisis data yang digunakan ialah menurut Miles and Huberman yaitu reduksi data, penyajian data serta penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa dari prinsip efektifitas penerimaan retribusi pelayanan parkir di tepi jalan umum Kota Bandung belum efektif karena *standard operational procedures* penerimaan belum berjalan dengan semestinya. Prinsip efisiensi penerimaan retribusi pelayanan parkir di tepi jalan umum sudah efisien, karena biaya yang dikeluarkan untuk pengelolaan retribusi tersebut sudah sebanding dengan penerimaan yang didapat. Prinsip kecukupan belum terlaksana dengan baik karena masih banyaknya pelanggaran parkir Kota Bandung sehingga berdampak pada penerimaan. Prinsip pemerataan sudah terlaksana dengan baik karena tarif yang diterapkan sudah terjangkau oleh masyarakat. Prinsip responsivitas sudah terlaksana dengan baik dilihat dari nilai indeks kepuasan masyarakat yang tinggi. Prinsip ketepatan belum terlaksana dengan baik karena belum besarnya kontribusi terhadap pendapatan daerah.

Kata Kunci: Evaluasi, Penerimaan, Retribusi Parkir

ABSTRACT

Devi Rustiani, 2021: Evaluation Of The Acceptance Of Roadside Parking Retribution In Parking Technical Implementation Unit Of The Departement Of Transportation Of The City Of Bandung.

The enactment of Law No. 22 of 1999 changed the paradigm of centralization to decentralization so as to give rise to regional autonomy so that regions have the right and obligation to look after of their own household affairs, both from financial and non-financial aspects. From the financial aspect, regions are required to increase their independence, therefore regions need to know the potential of their regions which can increase revenues. Regional retribution is one component of regional income that can be developed according to potential but does not harm any party. The levy for parking services on the edge of public roads is one type of levy applied in the city of Bandung which is expected to be able to contribute to local revenue. However, the reality is that the acceptance of the parking service levy on the edge of the public road has not been able to meet the target due to the low revenue caused by several problems. The purpose of this study was to determine the principle of effectiveness, the principle of efficiency, the principle of adequacy, the principle of smoothing, the principle of responsiveness, and the principle of accuracy in accepting parking service retributions on the edge of public roads in Bandung.

This research uses the qualitative approach with descriptive research, using interviews, documentation, literatre studies and triangulation as data collection techniques. The data sources used are primary and secondary by making Parking technical implementation unit of the Departement of Transportation of the city of Bandung as a manager of roadside parking retribution as the object of this research. data analysis using Miles and Huberman, including data reduction, data presentation, and drawing conclusions.

The results of the study indicate that from the principle of the effectiveness of the acceptance of roadside parking retribution in Bandung, it has not been effective because standard operational procedures for acceptance have not been running properly. The principle of efficiency in the acceptance of roadside parking retribution is efficient, because the costs incurred for the management of these levies are commensurate with the revenues obtained. The principle of adequacy has not been implemented properly because there are still many parking violations in Bandung City so that it has an impact on acceptance. The principle of smoothing has been implemented well because the tariffs applied are affordable by the community. The principle of responsiveness has been implemented well, seen from the high value of the community satisfaction index. The principle of accuracy has not been implemented properly because the contribution to regional income has not been large.

Keywords: *Evaluation, Revenue, Parking Retribution*