


Optimization Of Regional Levy Revenue, In The City Of Surabaya, East Java Province

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ArticleInfo	ABSTRACT
Keywords: optimizing income, regional levies, regional original income	Increasing regional income is one of the government's foundations for carrying out development and improving people's lives. The aim of this research is to describe and analyze the process of optimizing regional levy revenue in the City of Surabaya, describe and analyze the obstacles and weaknesses in optimizing regional levy revenue in the City of Surabaya, and describe and analyze efforts to optimize regional levy revenue in the City of Surabaya. The research method used is qualitative with data collection techniques through interviews, observation and documentation. This research uses Optimization theory (Adisasmita, 2011) with the dimensions of expanding the revenue base, strengthening the collection process, improving supervision, increasing administrative efficiency and reducing collection costs, and increasing revenue capacity through more targeted planning. The research results show that the process of optimizing regional levy revenue in the City of Surabaya has been carried out by the Surabaya City Government but has not been optimal so it has not been able to achieve the realization target. Obstacles and weaknesses in optimizing regional levy revenue in the city of Surabaya include studies that are not in line with targets, limited construction of objects due to the budget, as well as expanding the revenue base which is hampered by complex administration and low public awareness of paying. Efforts to optimize regional levy revenue for the City of Surabaya that have been made include increasing the budget for studying potential levies, adding new parking points, and developing a technology-based collection system. The researcher's suggestion in order to optimize regional levy revenue is that a comprehensive analysis of Surabaya City regional levies is needed so that the policy direction is clear and focused.
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INTRODUCTION

Original Regional Income is a vital aspect in the implementation of regional government. Original Regional Income as a source of Regional Income makes a significant contribution to regional development and development. Regional Revenue, as one of the main capital in administering government, has a huge impact. High regional income will support development, while low regional income will hinder the development and development of

the region. Therefore, increasing Regional Original Income is a top priority in regional financial management strategies to ensure sustainability and community welfare.

Based on the 1945 Constitution of the Republic of Indonesia Article 23 Paragraph (1) that "The state revenue and expenditure budget as a form of state financial management is determined every year by law and implemented openly and responsibly for the greatest prosperity of the people". This is the basis that the state revenue and expenditure budget is used for the prosperity of the people.

The city of Surabaya is one of the largest cities in Indonesia with significant economic growth. Based on data from BPS Surabaya City, in 2020 and 2021 the Human Development Index (HDI) of Surabaya City was the highest in East Java Province with values of 82.76 and 82.94, while in 2022 it was ranked 2nd highest after Malang City. In terms of Per Capita Expenditure, the City of Surabaya from 2020 to 2022 is the highest in East Java Province with a value of Rp. 17,755.00 (Thousand Rupiah). This can also be seen factually in the current condition of the city of Surabaya which has developed rapidly with many shopping centers and increasingly massive development with 20 large shopping centers.

The potential of the city of Surabaya is very large, with a fast economic pace, it is hoped that it will be able to make a large contribution to local government income. The above problems really hinder regional income. Parking is a regional government potential that can be utilized and optimized as a large and routine regional income. This is in accordance with the budget realization report from Surabaya City regional levies for the last 3 (three) years which did not meet the target.

Currently, the news in Indonesia has gone viral about the existence of illegal parking or illegal fees with absolutely no taxes or levies for local governments. This incident can be seen from the newsConducting Inspection, Police Arrest Illegal Parking Attendant at Surabaya Minimarket (2023). Based on the newsThe police have arrested two illegal parking attendants at a minimarket, Jalan Ir. Haji Soekarno or MERR, Rungkut District, Surabaya, East Java. The arrest was made based on complaints from the public regarding illegal parking in the area. Illegal parking attendants actually do not have the right to collect parking fees. Based on the information from the illegal parking attendant, it was stated that outdoor parking in the area was controlled by certain parties.

The rise of illegal parking shows that there is still not optimal utilization of the potential for regional levies and a shared understanding regarding levies by the regional government in the city of Surabaya. Parking operations that are facilitated by parking attendants but do not provide tickets or are not managed officially will not be included as regional government income. This is a loss for local governments because what should be income for local governments actually goes into the pockets of individuals or certain groups of people.

The development of regional levy objects in the city of Surabaya is not yet in accordance with the potential and capabilities of regional levy recipients. This is in accordance withnewsIndonesian Ombudsman (2021)that the Surabaya City Government does not need to impose a telecommunications cable levy. What is avoided is that the levies

imposed by the Surabaya City Government make business actors in the telecommunications sector unaffordable and burdened, so it is necessary to carry out a study regarding the development of regional levy objects in the City of Surabaya which are still not in line with the capabilities of business actors and the community indirectly.

Based on the discussion of the problems presented above, it can be concluded that the formulation of the research problem is: What is the process of optimizing regional levy revenue in the City of Surabaya? What are the obstacles and weaknesses in optimizing regional levy revenue in the City of Surabaya? This research is expected to be able to fulfill the research objectives as follows: Describe and analyze the process of optimizing regional levy revenue in the City of Surabaya. Describe and analyze the obstacles and weaknesses in optimizing regional levy revenue in the City of Surabaya. Describe and analyze efforts to optimize regional levy revenue in the City of Surabaya.

METHOD

In this internship method, the researcher uses a descriptive method with an inductive approach. The descriptive research method is a research method that collects data in the field and describes it comprehensively in relation to the problem being researched. Data within an organization can be sourced from within the organization or internal data and data from outside the organization or external data (Silalahi, 2012: 289). External data sources are: Primary data or sources include, among other things, "historical and legal documents, results of experiments, statistical data, creative writing sheets, and art objects" (Bryman in Silalahi, 2012: 289). Secondary sources include comments, interpretations, or discussions of original material. More on that Arikunto (2010: 172) To make it easier to identify data sources, data sources are classified into 3 (three), namely: Person, Place, Paper.

The data collection applied by researchers in this research is: Observation, Interview, Documentation, Triangulation. The data analysis used by researchers in qualitative research is by using data analysis by Creswell and Poth. The process of data analysis in qualitative research (Creswell and Poth, 2018: 187) consists of managing and organizing data, reading and remembering emerging ideas, explaining and classifying codes into themes, developing and assessing interpretations, and presenting and visualizing data.

RESULTS AND DISCUSSION

Regional Levy Revenue Optimization Process

1. Expanding the Acceptance Base

The Surabaya City Government is currently in the process of optimizing developing regional levy objects. This is done by analyzing the potential that allows it to be developed. The stipulation of Surabaya City Regional Regulation Number 7 of 2023 concerning Regional Taxes and Regional Levies is a good step for the Surabaya City Government to increase the object of regional levies.

In conclusion, in the optimization process, the Surabaya City Government has implemented various types of regional levies in 2021 and 2022 to increase regional income. With the enactment of Surabaya City Regional Regulation Number 7 of 2023 concerning

Regional Taxes and Regional Levies, this step has been expanded to cover more types of levies in order to maximize regional revenue potential. This effort is also supported by active analysis and coordination with related agencies to develop new regional levy objects

a. Study of Potential Regional Retribution Objects

The city of Surabaya, as one of the large cities in Indonesia, is very careful in determining regional levy policies. This policy can be seen from various studies related to regional levies. The Surabaya City Government routinely evaluates the implementation of regional levies.

Exemption of regional levies related to SWK is in accordance with Mayor's Instruction Number 5 of 2022 concerning Exemption of Levy for Use of Food and Beverage Centers. Consider the Mayor's instructions in order to strengthen community economic empowerment as regulated in Government Regulation Number 7 of 2021 concerning Facilitation, Protection and Empowerment of Cooperatives and Micro, Small and Medium Enterprises and to ease the burden on the people of Surabaya City due to the impact of the 2019 Corona Virus Disease pandemic (COVID-19). In the Mayor's Instruction, the Head of the Surabaya City Cooperatives, Small and Medium Enterprises and Trade Department instructed to waive levies for the use of Regional Wealth in the form of use of food and beverage centers in the City of Surabaya.

b. Development of Regional Retribution Objects

The Surabaya City Government during the Covid-19 Pandemic is paying close attention to the interests of its community. The Surabaya City Government is focusing on strengthening the community's economy starting in 2021 by eliminating several regional levies. This is reflected in various regulations issued to support economic recovery after the Covid-19 pandemic. Even though the 2022 Regional Original Income has not reached the target, there has been an increase compared to 2021. Various incentives and tax breaks have been provided to accelerate the community's economic recovery.

2. Strengthening the Collection Process

a. Regional Regulations related to Regional Retribution Regulations

Regional Regulations as a follow-up to Government Regulation Number 35 of 2023 concerning General Provisions for Regional Taxes and Regional Retributions which should be stipulated no later than January 4 2024. Legislative regulations prepared by the Surabaya City Government are massive and fast because they have been implemented in a short time. there are several derivative regulations.

This is in accordance with the results of researchers' observations at the JDIH of the Surabaya City Government which displays several regulations. The latest regulations have been published and are detailed, including those related to regional levies. The Surabaya City Government is simultaneously updating and reviewing regional levies which can be seen from several regulations studying regional levy rates for the City of Surabaya.

b. HR for Regional Levy Collection

Human resources for collecting regional levies for the Surabaya City Government are sufficient for implementing regional levies for the Surabaya City Government. Employees at

the Surabaya City Regional Revenue Agency consist of 111 civil servants with a percentage of 49.73% for men and 50.27% for women. This amount is sufficient for all needs.

Based on the document Notes to the Financial Report of the City of Surabaya for 2022, as a follow-up to changes in income policy, the direction of the regional income policy for the City of Surabaya in 2022, one of which is related to human resources, namely Regional Original Income, Improving the performance of community services through organizational and work procedures, development professional and moral employee resources, as well as developing excellent service facilities and infrastructure and implementing breakthroughs to improve community services.

c. Ease of Payment of Regional Retributions

Based on observations, researchers also found a small number of people who came directly to take care of regional levies. This convenience means that people can apply for and process permits easily anywhere and anytime. Most of the people who come directly to the Public Service Mall are people who experience problems in the process of using SSWALFA.

Developing a digital collection system is very necessary for society. This kind of collection system supports community mobility. Apart from making this system easier, it is also efficient and cost effective for both the Surabaya City Government and the community.

3. IncreaseSupervision

a. SOP for Supervision of Regional Retributions

The Surabaya City Government has carried out supervision in accordance with the applicable SOP. This supervision is in accordance with the results of researchers' observations at roadside parking lots in the city of Surabaya. At the parking lot there are routinely officers who go around to check parking implementation. The officer asked about the number of parked vehicles, the number of tickets and the money received.

b. Routine and Systematic Supervision of Regional Retributions and Involving External Parties

Routine and systematic monitoring of regional levies and involving external parties is a strategic step in ensuring transparency and accountability in the management of regional revenues. By implementing structured supervision, local governments can detect and prevent potential irregularities early on, so that levy revenues can be optimized. The involvement of external parties, such as the BPK, is important to provide an objective perspective and increase public trust in the integrity of the supervisory process. Collaboration between regional governments and external parties in this supervision not only strengthens regional financial governance, but also creates a conducive environment for transparency and community participation in managing regional resources.

4. Increase EfficiencyAdministration and Reducing Collection Costs

a. Increase Administrative Efficiency

The administrative process by authorized officials regarding the issuance of permits can also carry out verification or follow-up from anywhere and at any time. Through QRIS-based parking, tickets that must be given will be reduced. People who receive parking services also do not need to provide exact change because payments are digital. However,

there are several shortcomings of this system, including the lack of accountability or control system for whether people have paid or not, it is not known for certain.

b. Reducing Collection Costs

The parking system implemented with the QRIS system and current parking machines can generally reduce costs. However, this is not necessarily positive overall because the form of accountability for income is not yet optimal. Accountability is not yet optimal because there is no form of inspection of people who have not and have paid for parking. This means that parking costs may be reduced but the amount paid may not be appropriate.

5. Increasing Revenue Capacity through More Directed Planning

a. Coordination with other agencies related to regional levies

The Surabaya City Regional Revenue Agency always coordinates with other agencies regarding regional levies. Specific matters related to the implementation of levies are managed by the regional apparatus organization in charge. In order to implement the optimization process, the Regional Revenue Agency actively encourages regional apparatus organizations to develop regional levies. The optimization process that must be coordinated is primarily related to regulations regarding the implementation of regional levies. The Central Government through the relevant Ministries regulates the implementation of regional levies. For example, regulations related to regional levies in the form of roadside parking are regulated by the Ministry of Transportation.

b. Coordination of Management around Regional Retribution Places

The optimization process carried out by the Surabaya City Government communicates with local levy locations. The Transportation Department always embraces community organizations in order to avoid conflict. In conclusion, coordination with managers around regional levy sites is very important to ensure smooth levy management, reduce the potential for conflict, and increase operational efficiency and effectiveness. Retribution places such as markets, terminals and parking lots require good communication between local governments and local managers. The Surabaya City Government, through the Department of Transportation, is actively embracing community organizations and communicating with the environment around the levy site as a preventive measure to anticipate conflict. For example, in managing parking that has the potential to cause conflict, the Transportation Department always communicates with the surrounding community and receives input from various parties, both business premises and local residents, to ensure harmonious and effective management.

Weaknesses and Obstacles to Optimizing Surabaya City Regional Retribution Revenue

1. Expanding the Acceptance Base

a. Study of Potential Regional Retribution Objects

The study of potential regional levy objects is an important first step in expanding the revenue base, but the City of Surabaya faces obstacles in its implementation. Identification and in-depth analysis of potential levy objects have not been utilized optimally, so that the realization of regional levies from 2020 to 2022 has not reached the target that has been set. The Surabaya City Regional Revenue Agency admits that the studies carried out may not be in accordance with conditions in the field, so that the income received does not

match the target. This situation requires deeper thinking to optimize the potential for regional levies in the future.

b. Development of Regional Retribution Objects

The obstacle experienced by the Surabaya City Government in developing regional levy objects is the budget. Currently, the development of levy objects is still very limited, this is due to limited budget allocations. This was expressed by the Regional Revenue Agency which stated that "The development of regional levy objects is still very limited with minimal income so that this has not been able to boost the development of these levy objects."

2. Strengthening the Collection Process

a. Regional Regulations Regarding Regional Retribution Regulations

Regional regulations are an important legal basis for regulating and implementing regional levies. With clear and comprehensive regulations, the levy collection process can be strengthened effectively. The Surabaya City Regional Revenue Agency emphasized that without regional regulations, the city government cannot take further action. The Surabaya City Government continues to try to accelerate the development of regional levies. In 2024, it is planned to carry out a review of regional levy rates to ensure their effectiveness and relevance.

b. HR for Regional Levy Collection

HR as an element of public service that has direct contact with the community should be able to provide optimal service to community recipients. The conclusion is that regional levy collection human resources play a key role in ensuring the effectiveness and efficiency of the collection process. Increasing the capacity and quality of human resources must be a top priority in efforts to strengthen the regional levy collection process. Based on observations, the lack of friendliness of public service human resources in the city of Surabaya hampers the implementation of regional levies. One of the people who came to the Public Service Mall complained about the lack of hospitality and explanations given, indicating that human resources were a weakness that had to be improved so that people could understand the retribution process well.

c. Ease of Payment of Regional Retributions

Ease of paying regional levies is one of the key factors in increasing community compliance and the effectiveness of the collection process. Integration with banking services implemented in collecting regional levies in the city of Surabaya is currently still limited. The levy payment medium received by the Surabaya City government is currently limited to cooperation with Bank Jatim.

Another obstacle is providing understanding to the public. Based on community observations, the Surabaya City Government continues to carry out outreach efforts to the community regarding ticketed parking. However, this still cannot be completely successful, apart from the public and parking attendants who have not implemented this.

3. Improve oversight

a. SOP for Supervision of Regional Retributions

Basically, the implementation of SOPs has been implemented and is always being evaluated, but there are still several things that cannot be implemented by the relevant

implementing organizations. For example, there is no control regarding roadside parking which is not in accordance with statutory provisions. The implementation of SOPs at culinary tourism centers is also not in accordance with existing SOPs so that many tenants at culinary tourism centers have not paid their regional levy obligations. This resulted in the Surabaya City Regional Government having receivables from regional levies.

b. Routine and Systematic Supervision of Regional Retributions and Involving External Parties

The implementation of regional levies by the City of Surabaya is always supervised by external parties, this is related to the implementation of inspections, including through the Inspectorate, Ministry of Home Affairs, and BPK. In line with the results of the interview based on the letter from the East Java Province Representative Audit Agency to the Mayor of Surabaya Number 456/S-HP/XVIII.SBY/05/2023 Regarding Audit Results of the 2022 Surabaya City Government Financial Report, there are audit results that have received attention, namely the control system internal affairs and compliance with the provisions of the Laws and Regulations more specifically convey that the administration and security of assets remains not fully adequate. This is one of the recommendations of the East Java Province Representative Audit Agency, namely to inventory land assets used by other parties without an agreement and take the necessary security measures.

4. Increasing Administrative Efficiency and Reducing Collection Costs

a. Increase Administrative Efficiency

Based on researchers' observations at the Public Service Mall in Surabaya City, most of the people who make complaints to customer service are those who do not understand the regional levy service mechanism. These obstacles should be of concern to the Surabaya City Government. Although basically the SSWALFA Application is very informative, there should be anticipatory efforts towards possible limited access by the public.

b. Reducing Collection Costs

In carrying out the collection, the Surabaya City Government does not charge a fee for the collection. However, administrative and operational activities are charged at the regional levy value. An obstacle related to collection fees implemented by the Surabaya City Government is the public's understanding regarding awareness of paying regional fees. There are still many parking payments, culinary tourism centers and building approvals that have not been implemented.

Based on an interview with one of the official parking attendants in the city of Surabaya, it was found that there were individuals who had been given parking but did not want to pay the regional levy in the form of parking. Even though the parking attendant has been given a ticket and the person concerned is parking on the side of the road. Based on the researcher's observations, this is appropriate and there are several visitors who act in this way.

5. Increasing Revenue Capacity through More Directed Planning

a. Coordination with other agencies related to regional levies

The Surabaya City Government through the Regional Development Planning, Research and Development Agency for the City of Surabaya said that the Surabaya City

Government is experiencing problems related to planning regional levies. Obstacles that often occur in the implementation of coordination are the direction of policies related to different regional levies and dependence on leadership policies so that a common perception is needed. related to the implementation and harmony of implementation of regional levies.

b. Coordination of Management around Regional Retribution Places

The obstacle that arises when coordinating with local levy locations is their high hope that the development of regional levy locations will be close to their place of business. This is an obstacle due to limited operational budgets and community groups who do not accept the Surabaya City Government's policies. Overall, business places really expect and accept the provision of regional levies, but the obstacle that arises is the understanding of community groups that is not in accordance with policy direction. The Surabaya City Government always makes efforts to approach community groups. However, sometimes there is no solution to the problem.

Efforts to Optimize Surabaya City Regional Levy Revenue

1. Expanding the Acceptance Base

a. Study of Potential Regional Retribution Objects

Overall, the implementation of regional levies by the Surabaya City Government shows an increase in efforts to optimize regional levy revenues as an effort to increase local original income. However, there are several notes regarding the study of potential regional levies that must be improved by studying the potential sources of regional levies in the city of Surabaya.

Several types of regional levies are also managed by other departments, such as the Department of Small and Medium Enterprise Cooperatives and Trade, which is responsible for Tera/Re-Tera services and culinary tourism centers. Through an interview with the Head of the Finance Subdivision of the Small and Medium Enterprises Cooperatives and Trade Service, it was discovered that in an effort to boost the economy of the people of Surabaya City in the midst of the Covid-19 pandemic, regional levies for culinary tourism centers were waived from July 2021 until now.

Even though currently the conditions of the Covid-19 pandemic are not as severe as before, the exemption from regional levies for culinary tourism centers needs to be reviewed again. This is because community activities have returned to normal and there are many visits to culinary tourism centers. Researchers' observations of the culinary tourism center located next to the Surabaya City public service mall showed that conditions were very busy, especially before lunch time.

Something like this must be studied so that it can become a basis for logical thinking and not harm the Surabaya City Government or the people of Surabaya City. Basically, the relief provided helps the community, but this can reduce the percentage of realization of Surabaya City regional levies.

The Surabaya City Regional Government has implemented regional levies related to parking, both special parking and roadside parking. However, the realization of parking to date has not met the target. So a comprehensive study of parking in the city of Surabaya is

needed, including illegal parking. Local governments should be able to provide appropriate solutions based on academic studies of illegal parking. So that regional levy income from parking can be optimized.

The regional levy collection system in the City of Surabaya is an integral part of regional financial management which is regulated and managed by various related agencies. One example is the management of roadside parking fees which is the authority of the Transportation Service, taking into account the implementing regulations set by the Ministry of Transportation.

Apart from managing parking fees and other regional fees, the Surabaya City Transportation Department also has plans to utilize new parking points to overcome the increasing parking problem in the City of Surabaya. Based on interviews with the Head of the Finance Subdivision of the Transportation Service, 1,370 new parking points have been mapped. Apart from that, there will be a new parking point which is the use of Surabaya City Government assets through coordination with regional areas, such as sub-districts and sub-districts.

On the other hand, parking management in the city of Surabaya has not been carried out well. Currently the system implemented is not running optimally. An example is the mismatch between parking vehicles and the income received. This can be seen from parking attendants who do not give parking tickets for inappropriate reasons, for example because they have run out of tickets.

From a tourism perspective, currently the Surabaya City Government should be able to provide tourism that is more interactive and in line with community needs. Something that needs to be considered is a study of public interest. Currently, people tend to choose iconic and aesthetic tourist attractions to upload to social media. Based on researchers' observations, there is no tourist attraction that can go viral and thus attract high numbers of visitors.

One of the tours that is currently viral is in the form of dance performances or depictions of historical stories related to the area. This has been implemented in Bali and at Prambanan Temple where it went viral. Good things like this should be able to provide an overview for the Regional Government of the City of Surabaya to be able to carry out studies so that they can grow new tourist attractions which will then increase the regional levies of the City of Surabaya.

The suitability of Surabaya City regional levy rates must also be considered considering that there are tariff discrepancies. This is stated in the DPRD's recommendation in the 2022 Surabaya City Mayor's Accountability Report (LKPD) document which states that it is necessary to increase PD levies. Solar Market.

Overall, the steps taken by the Surabaya City Regional Government to expand the revenue base are not optimal, because the studies carried out are not yet current and not implemented. This can be seen from the relief related to regional levies for culinary tourism centers which were abolished even though the Covid-19 pandemic is no longer, plans to add parking points, but in terms of a collection system that is not yet optimal, tourist attractions that do not suit the needs of the people of Surabaya City

b. Development of Regional Retribution Objects

Based on observations made directly by researchers at the culinary tourism center next to the Public Service Mall, the condition is worrying with black walls, cleanliness is also poorly maintained in the food booth area, and on the walls there are also insect nests. The development and maintenance of regional levy objects must be in synergy with related agencies so that they can run well and optimally for the sustainability of community businesses and income for the regional government. This relationship can create a mutualistic relationship between agencies so that it benefits each party.

Overall, the development of regional levy objects has been attempted by the Surabaya City Government, but optimization needs to be carried out with coordination between agencies and massive development of supporting facilities so that the ease of paying levies can be felt.

2. Strengthening the Collection Process

a. Regional Regulations Regarding Regional Retribution Regulations

The Surabaya City Government, in an effort to optimize regional levy revenue, has also paid attention to the relief and regulation of regional levies as stated in the 2022 Surabaya City Mayor's Accountability Information Report (LKPJ) which states that as a solution to the Petitioner's problem of Cancelling/Revoking the IMB Application, the Petitioner only apply for SKRK to find out spatial planning information, not for IMB application. Confirmation of follow-up application cannot be done because the applicant cannot be found. The results of the monitoring and evaluation of building supervision from the sub-district require identification of rights based classification and conformity with RDTR, so with this problem the efforts made by the City Government Surabaya is by issuing regulations to facilitate licensing such as reducing levies, paying in installments, eliminating fines at certain moments, etc., carrying out regular supervision, carrying out intensive socialization

b. HR for Regional Levy Collection

Based on the researcher's interview with the Surabaya City Regional Revenue Agency, the human resources needed are adequate and both in terms of quantity and quality. This is because the Regional Revenue Agency does not technically implement regional levies, but the relevant agencies specifically carry out regional levies.

The current building approval process does not require many employees compared to before because the SSWALFA portal system makes it easier for the community and the government to carry out management so that the number of employees can be absorbed and utilized as much as possible. Parking implementation does require a lot of employees or field officers. In this case, the Transportation Service is working with traditional leaders or the community to recommend people who can be assigned as parking attendants in the area.

c. Ease of Payment of Regional Retributions

One important step is to increase supervision and law enforcement regarding violations related to the collection of regional levies, especially those related to parking. This can be done by increasing the number of supervisory officers and strengthening coordination between various related agencies, such as the Transportation Service, Satpol

PP and the police. Apart from that, it is necessary to strengthen the monitoring and reporting system to ensure transparency and accountability in the management of regional levies.

Overall, based on data collected related to optimizing regional levy revenue with There have been steps taken to strengthen the collection process carried out by the Surabaya City Government, but certain regional levy objects have not been able to make things easier for the community.

3. Improve oversight

a. SOP for Supervision of Regional Retributions

Based on the Temporary Budget Priority and Ceiling document for Changes in Regional Revenue and Expenditures for the City of Surabaya in 2022, there is an additional budget for the Development and Supervision of Regional Tax and Regional Levy Management, which was originally IDR. 266,095,113,- to Rp. 311,827,621,-. This is considered a good effort for the Surabaya City Government to be able to improve the form of supervision over the implementation of regional levies.

Overall, efforts to monitor regional levies in the City of Surabaya have been carried out in various ways, starting from routine monitoring, preparing SOPs, to law enforcement against violations that occur. These steps demonstrate the Surabaya City government's commitment to maintaining the integrity and quality of the regional levy collection process to support overall regional development and progress. However, several aspects need to be improved in order to create effective and efficient supervision

b. Routine and Systematic Supervision of Regional Retributions and Involving External Parties

Supervision of regional retribution is supervised directly through the Surabaya City Regional Revenue Agency. The Regional Revenue Agency always plays an active role in achieving the targets of the regional levy implementing agency. Apart from that, the Regional Revenue Agency asked the relevant agencies to develop the potential for regional levies in their fields. Based on researchers' observations, the achievement of regional levy targets is very dependent on the agency implementing the regional levies. This is because the agency has strategic policies.

4. Increasing Administrative Efficiency and Reducing Collection Costs

a. Increase Administrative Efficiency

The Surabaya City Government has taken important steps to improve administrative efficiency, one of which is by implementing a more effective and efficient regional levy system. This effort is part of the government's commitment to provide better services to the community. One prominent implementation is through the implementation of the SSWALFA portal, namely ssw.surabaya.go.id.

To optimize revenue from the parking sector, the Surabaya City government has also proposed follow-up actions that have the potential to increase efficiency, namely by making changes to the regional public service agency system. Through this step, it is hoped that financial management related to parking can become more efficient and transparent. In

addition, by having the authority to use your own budget in parking development, budget allocation can be more flexible and responsive to existing needs.

However, in implementing these steps, the government needs to continue to carry out evaluations and improvements to ensure that efficiency and effectiveness goals are achieved properly. Apart from that, active participation from the community is also key to the success of this implementation. With synergy between the government and society, it is hoped that the City of Surabaya can continue to progress and develop as one of the leading cities in public services and regional financial management.

Based on data obtained by researchers from the Surabaya City Regional Government in increasing efficiency administration and reducing collection costs related to the implementation of regional levies have been implemented significantly with the existence of SSWALFA but for other levy objects it has not been implemented optimally.

b. Reducing Collection Costs

Based on researchers' observations regarding the implementation of building approval permits which is currently carried out through the SSWALFA portal, costs are greatly reduced because the application is carried out completely virtually without having to meet face to face. This greatly minimizes expenses related to printing materials and other needs for both the Surabaya City Government as the service provider and the community as the service recipient. Apart from that, the Public Services Mall only accepts complaints or guidance from people who cannot use SSWALFA so that the costs incurred by the relevant agencies are less because more employees are not needed.

The current implementation of parking has not been able to reduce collection costs due to the high level of public dependence on parking attendants and the lack of a better system. The Surabaya City Government is currently still in the process of building parking facilities, although they are not yet able to maximize their use. So the collection costs cannot be minimized.

5. Increasing Revenue Capacity Through More Directed Planning

a. Coordination with other agencies related to regional levies

In its implementation, the budget allocation for increasing regional levies has been carried out taking into account existing potential. However, the development efforts that have been carried out are not always accompanied by a significant increase in the number of visitors. Based on interviews with implementers at the Department of Culture, Youth and Sports and Tourism of the City of Surabaya, it was revealed that although development had been carried out, the level of recorded visits did not reach the expected figures.

Apart from that, the active role of the community is also key in the success of efforts to increase the capacity for regional levy revenue. Through their participation and support, the government can be more effective in implementing various programs and policies aimed at increasing regional levy revenues. With synergy between the government, society and various related parties, it is hoped that the City of Surabaya can continue to progress and develop as a better city for all its citizens.

Comprehensive efforts have been made to optimize regional levy income as an effort to increase the original regional income of the City of Surabaya. But this has not produced

significant output. Optimization efforts carried out by the Surabaya City government are still normative in nature and have not been able to provide a significant contribution.

b. Coordination of Management around Regional Retribution Places

Currently, the Surabaya City Government is still struggling to communicate with these community groups. The Surabaya City Government always tries to coordinate to prevent conflict in the community, especially regarding parking implementation. The Surabaya City Transportation Department is collaborating with businesses around the parking lot to improve the quality of public services. However, the coordination carried out was not able to anticipate conflict, which caused several community groups to stage demonstrations. Currently, the government is still communicating with this group to resolve the problem. The Transportation Service stated that this conflict had not been resolved because the percentage distribution was not appropriate between the parking attendants and the Surabaya City Government.

CONCLUSION

Based on the results of research conducted by researchers using various research methods, researchers drew the following conclusions: The process of optimizing regional levy revenue in the City of Surabaya has been carried out by the Surabaya City Government and has not yet been able to achieve the realization target. Some notes that are not yet optimal are that the implementation implemented has not been able to be implemented optimally by the community. The implementation of QRIS is not yet optimal because many people still use conventional methods and there is no appropriate mechanism as an indicator that parking payments have been made. SSWALFA which has been implemented in general has been very helpful but it is necessary to improve services that take place face to face at the Public Service Mall to support SSWALFA. Obstacles and weaknesses in optimizing regional levy revenue in the City of Surabaya include studies that are not in accordance with targets, construction of limited objects due to budget, and expansion of the revenue base which is hampered by complex administration and low public awareness of paying. Improvements must be focused on better coordination between related agencies, increasing human resource capacity, and implementing more effective regulations to increase efficiency and sustainable regional levy revenues. Efforts to optimize regional levy revenue for the City of Surabaya that have been made include increasing the budget for studying potential levies, adding new parking points, and developing a technology-based collection system. The realization of additional levies is still not optimal due to various obstacles, such as a mismatch between the number of parked vehicles and the income received, as well as a lack of supervision and law enforcement regarding levy violations. Steps such as waiving levies to support the community economy and using the SSWALFA portal for building permits demonstrate the government's commitment to improving administrative efficiency. However, continuous evaluation and coordination between various agencies as well as active community participation are needed to achieve more effective and sustainable optimization. Thus, the efforts made by the Surabaya City Government are already in place

but further efforts are still needed to optimize regional levies at the Surabaya City Government.

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