

# The Role of the Mandailing Natal Regency Transportation Office in Increasing Regional Original Revenue (PAD) Parking Management in Panyabungan City

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**Abstract.** *The low parking revenue in Mandailing Natal Regency over the past two years has hurt Regional Original Revenue (PAD). Observations show that this problem is caused by a lack of public awareness of paying parking fees and a lack of knowledge about parking services. This study aims to analyze the role of the Mandailing Natal Regency Transportation Office in increasing PAD through parking management in Panyabungan City. The approach used is qualitative with descriptive type, and data is collected through observation, interviews, and documentation conducted at the Transportation Agency office. The results showed that the agency has three leading roles in parking management to increase PAD: planning, mobilizing, and supervising. However, internal and external obstacles complicate parking management, such as the lack of parking lots in Panyabungan City that could disrupt nearby shops and the unavailability of terminals for rural transportation and buses. Therefore, although the role of the Transportation Agency is already underway, further optimization is needed to increase PAD through better parking management in Panyabungan City.*

**Keywords:** Role, Revenue, Parking, Mandailing Natal, Management

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## INTRODUCTION

Regional development is an integral part of national development that aims to develop the independence of each region by its resource potential (Deng et al., 2022; Raagmaa, 2002). The main objective of regional development is to improve the standard of living and welfare of the community in an equitable and integrated manner (Roseland, 2000). To carry out sustainable development, regions are required to optimally explore the potential of financial resources, such as taxes, levies, or other revenues, which are part of Regional Own Revenue (PAD) (Sugiarto & Mutiarin, 2017; Windusancono, 2021). One significant source of local revenue comes from PAD, which is collected through various sectors, including parking taxes and levies (Djadjuli, 2018).

Parking taxes and levies are one of the PAD components regulated in Law No. 1 of 2022, Article 88 point C, which states that parking services on the edge of public roads are one type of service that is collected as a source of retribution (Law No. 1 of 2022 on Financial Relations between Central and Local Governments, 2022). In addition, Government Regulation No. 35 of 2023 on General Provisions of Local Taxes and Levies also regulates this in Chapter II, Article 3, which states that district/city taxes are collected based on self-calculation by taxpayers. One is parking services (Government Regulation No. 35 of 2023 on General Provisions of Local Taxes

and Levies, 2023). Thus, parking retribution is expected to be one of the main supports in financing various development activities in the region and supporting regional progress in achieving better welfare (Ramadhan, 2019; Usman, 2017).

Parking fees are one of the potential sources of revenue for the region, so they need to be optimized to increase local revenue (PAD) (Mosall, 2013; Sirait & Damayanti, 2025). According to Law No. 22 of 2009 on Road Traffic and Transportation, parking is defined as the state of a motor vehicle that is temporarily stationary (Law No. 22 of 2009 on Road Traffic and Transportation, 2009). The Big Indonesian Dictionary defines parking as stopping a motor vehicle for a while (Rahayu et al., 2023). Although parking revenue is not the primary source of PAD, its existence is still essential and has a potential that is no less large than other sources of revenue (Valentino et al., 2024).

In Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies, in Article 3 Paragraph (2) Point b Number (4), it is stated that one type of tax that is collected based on self-calculation by taxpayers is parking services on the edge of public roads (North Sumatra Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies, 2024). In addition, Mandailing Natal Regent Regulation Number 113 of 2022 concerning the Position, Organizational Structure, Duties and Functions and Work Procedures of the Regional Revenue Agency of Mandailing Natal Regency, in Article 12 Paragraph 1, states that the Sub-Division of Regional Tax Collection and Regional Retribution is tasked with preparing materials for coordination, formulation, policy implementation, as well as evaluation and reporting in the field of tax collection and regional retribution (Regent Regulation (Perbup) of Mandailing Natal Regency Number 23 of 2022 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Regency Regional Secretariat, 2022). Thus, the critical role of parking fees in contributing to PAD must be encouraged through appropriate policies and optimal management (Braksa & Ridwan, 2019; Siregar & Kusmilawaty, 2022).

Local levies, like local taxes, are a crucial source of local own-source revenue (PAD) in supporting local government and development administration to improve people's welfare. Local governments, both at the provincial and district/municipal levels, can explore the potential of finance by establishing new types of revenue based on the criteria and aspirations of the community (Hungwe, 2017). As a levy on specific services or licenses the local government provides, retribution must be paid by individuals or entities that utilize it. In addition to increasing local revenue, retribution encourages community participation in sustainable development (Harahap et al., 2024; Riyanda & Dompok, 2017). To increase Regional Original Revenue (PAD), the Mandailing Natal Regency Government focuses on optimizing parking fees, which have been felt to be less than optimal compared to the existing potential. Data from the Mandailing Natal Regency Transportation Office shows that 2023 parking levy revenue reached only Rp 406,499,900. The target set for parking revenue in 2023 was Rp 693,500,000. Thus, the revenue achieved is only 63.62% of the predetermined target, indicating a gap that needs to be addressed so that the potential of parking revenue can be further optimized.

The low revenue of parking retribution in Mandailing Natal Regency in the last two years is caused by the lack of public awareness among users of parking services, which is rooted in their lack of knowledge and understanding of the obligations and benefits of paying parking retribution. As a result, many residents are reluctant to pay, resulting in suboptimal parking revenue and unutilized potential local revenue from this sector. In addition, public apathy further worsens the condition, hampering the implementation of parking payment policies. To overcome this problem, the Transportation Agency of Mandailing Natal Regency must increase public awareness through optimal planning, mobilization, and supervision. Better parking revenue management will improve public compliance in paying revenue, contribute to public roadside facilities and infrastructure development, and support regional development more effectively.

Based on the description above, the author is interested in conducting further research on "The Role of the Mandailing Natal Regency Transportation Office in increasing Regional

Original Revenue (PAD) through Parking Management in Panyabungan City." This research aims to dig deeper into how policies and strategies implemented by the Transportation Office can optimize the potential of parking levies and how good parking management can contribute to increasing PAD. This research is expected to provide constructive input for local governments in formulating more effective policies to maximize local revenue through the parking sector. This study aims to analyze the role of the Mandailing Natal Regency Transportation Office in increasing Regional Original Revenue (PAD) through parking management in Panyabungan City. This analysis focuses on how the agency plans, mobilizes, and supervises parking management to support the increase in PAD. In addition, this study also aims to identify internal and external factors that hinder the optimization of parking governance, such as limited parking space, potential disturbance to shops around the parking location, and the unavailability of terminals for rural transportation, and *better* in Panyabungan City.

## METHODS

This research uses a qualitative approach with a descriptive type to understand phenomena in depth, such as the behavior, perceptions, and actions of research subjects, and describe the facts and relationships between phenomena in a natural context (Nassaji, 2015; Sugiyono, 2017). The focus of the research is to analyze the role of the Mandailing Natal Regency Transportation Office in increasing Regional Original Revenue (PAD) through parking management in Panyabungan City and identify factors that influence its performance. Data were collected through observation, interviews, document analysis, and literature study to produce an in-depth and comprehensive picture of the object of research (Susanto & Jailani, 2023; Faisal, 2003). This research was conducted at the Transportation Office of Mandailing Natal Regency. It was chosen because of its strategic role in the management of parking fees and its contribution to increasing Regional Original Revenue (PAD). This location is relevant for exploring in-depth information about parking management in Panyabungan City. The research was systematically designed through several stages, including data collection, analysis, and preparation of research results, to ensure the smooth running and achievement of research objectives.

The data sources in this study consist of primary data and secondary data. Primary data was obtained directly from the main source through observations and interviews with research subjects. Observations were conducted to understand the role of the Mandailing Natal Regency Transportation Office in increasing Local Original Revenue (PAD) through parking management in Panyabungan City, by directly observing the policies and activities of the office and their impact on local revenue. Interviews were conducted with competent and integrity informants, who provided in-depth information about the parking management process, challenges faced, and steps to increase PAD (Chullabodhi et al., 2022). Secondary data was obtained indirectly through official documents, records, reports, and archives from the Mandailing Natal Regency Transportation Office. This data includes administrative documents, activity reports, and other relevant archives, complementing and strengthening primary data findings in analyzing related agencies' roles (Creswell, 2015). Informants in this study were selected based on their level of knowledge and direct involvement in the research issue (Gunawan, 2017). The key informant is Mr. Adi Wardhana Hsb, S.STP, MM, Head of the Transportation Agency of Mandailing Natal Regency, due to his strategic role and understanding of the policy. Key informants include Mr. Subeng Pribadi Nasution, staff of the Transportation Agency; Mr. Muhammad Idris Harahap, S.T., M.Si., Head of the Traffic and Transport Division; and Mr. Ahmad Riski, S.H., Head of the Planning and Finance Section, due to their involvement in transportation and financial management.

An additional informant was Mr. Taufiq Hadinarto, S.T., Head of the Transportation Environment Section, who provided insight into the environmental aspects of transportation. This selection of informants ensures relevant and in-depth data. This research used three main techniques: observation, interviews, and documentation. Observations were conducted directly in Panyabungan City to understand the role of the Mandailing Natal Regency Transportation Office in increasing Regional Original Revenue (PAD) through parking governance (Abdussamad, 2021). Structured interviews explored in-depth information about the agency's policies,

challenges, and steps. Documentation involved collecting official documents, records, and images to support observations and interviews. These three techniques ensure the data obtained is relevant and in-depth (Ahmadi, 2014). Data analysis in this research includes four stages: collection, reduction, presentation, and conclusion drawing/verification. Data was collected through interviews, observation, and documentation to obtain relevant information. Data reduction aims to simplify complex data by summarizing and identifying main patterns. Data presentation is done in narrative text or systematic charts to facilitate the analysis of relationships between phenomena (Cowhitt et al., 2023). In the final stage, conclusion drawing and verification were carried out by examining the findings in the field to ensure data consistency and accuracy. This conclusion was prepared based on an in-depth analysis to answer research problems related to parking management by the Mandailing Natal Regency Transportation Office and its contribution to increasing Regional Original Revenue (PAD).

## RESULTS AND DISCUSSION

### **The Role of the Mandailing Natal Regency Transportation Office in Increasing Regional Original Revenue (PAD) Through Parking Management in Panyabungan City**

Increased vehicle ownership in the Panyabungan urban area of Mandailing Natal Regency has led to a spike in parking activities, both on-street and off-street, which demands more effective management to support Regional Original Revenue (PAD). In response, the Transportation Agency of Mandailing Natal Regency needs to implement a strategic parking management mechanism by Regent Regulation Number 113 of 2022 and Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies. Based on field interviews, this study analyzes the role of the Transportation Agency in parking management and its contribution to PAD using Soekanto's theory.

#### **Planning**

Determining the main goals and objectives in the collection of parking fees is an important step that must be planned carefully and thoroughly. This planning aims to achieve better conditions in the future by considering various factors that can support the improvement of parking system effectiveness, such as the number of vehicles, traffic density, and community needs. Clear and measurable goals must be set so that collecting parking fees can run smoothly, positively impact local revenue (PAD), and create a more efficient parking system that can sustainably meet the community's needs. The planning was explained by Mr. Adi Wardhana Hasibuan, S.S.T.P., M.M., as the Head of the Mandailing Natal Regency Transportation Office, regarding what activities or planning are carried out by the Mandailing Natal Regency Transportation Office in parking management in Panyabungan City.

*"The activities made by the Transportation Department are very many, one of which is when the Transportation Department equips parking collection members through socialization training by the Mandailing Natal POLRES Traffic Unit, so that when parking vehicles, they do not interfere with other vehicles. Then other planning, for example, making a guardrail parking location so that it is orderly and safe and an electronic system is made or using a card, but because the budget at the Transportation Office is not enough to make or improve the Electronic system, the plan at the Transportation Office is made like a manual or give it to a third party and made (MOU) so that it can be accounted for in the internal supervision of the Mandailing Natal Regency government."*

The planning was also explained by Mr. Subeng Pribadi Nasution, as Staff at the Mandailing Natal Regency Transportation Office:

*"The Mandailing Natal Regency Transportation Office has planned for the long term to make and locate parking electronically and will make a kind of guardrail on the edge of the Panyabungan city road where parking is better located so that it can be arranged by provisions that are not detrimental to road users and do not cause congestion."*

Mr. Muhammad Idris Harahap, ST, M.Si., as the Head of the Traffic and Transportation Division of Mandailing Natal Regency, also explained the planning:

*"In regulating planning, the Department of Transportation will regulate parking at shopping centers or taxes and spilled markets, which will be provided with 2 (two) wheel parking lots and four (four) wheel parking lots and will be fostered to collect illegal parking in certain locations."*

Mr. Ahmad Riski, SH, as Head of the Sub-Division of Planning and Finance of Mandailing Natal Regency, also explained the planning:

*"The Department of Transportation plans to run parking in cooperation with mass organizations to open parking lots and recruit members as parking attendants. The Department of Transportation agrees with third parties (MOU) to ensure cooperation so there is no misunderstanding between the Department of Transportation and the Third Party. The Department of Transportation will guide and teach how to manage parking properly."*

The planning was also explained by Mr. Taufiq Hadinarto, ST, as Head of the Transportation Environment Section of Mandailing Natal Regency:

*"The Transportation Department makes a plan to open up work to third parties such as cooperatives or mass organizations to manage parking in the city of Panyabungan and the Transportation Department makes a cooperation (MOU) and an agreement is made and the amount of PAD deposits every month and improves the Electronic system at the Parking doors to discipline the parking community and to be orderly."*

Based on the interviews, the author concludes that planning to collect parking fees in Panyabungan City needs to be prepared carefully and thoroughly, focusing on achieving better and progressive future conditions. In the context of this research, the Transportation Agency of Mandailing Natal Regency has carried out planning quite well. One of the steps taken is to conduct training for parking collection officers through socialization guided by the Mandailing Natal Police Traffic Unit, to ensure that parked vehicles do not interfere with the smooth flow of traffic. Other plans include the construction of guardrails at parking lots to create order and security, and the implementation of an electronic system or the use of parking cards that allow for more controlled and accountable supervision by the local government. These measures are expected to improve the efficiency of the parking system, reduce the potential for abuse, and ultimately contribute to an increase in local revenue. With careful planning and consistent implementation, parking management in Panyabungan City can benefit the community and local government more.

### **Drive**

Movement is an effort by leaders or superiors to encourage each individual or employee involved in implementing parking levy collection to work optimally. One of the mobilization objectives is to improve the welfare of parking attendants, who play an essential role in the smooth management of parking in the area. Movement can be done by providing clear and precise directions and utilizing existing facilities and human resources to support smooth operations. It is intended that each employee and parking attendant can work effectively and well-coordinatedly. In addition, mobilization also involves adjusting to various individual behaviors and characteristics. In this context, leaders must create a harmonious and supportive work atmosphere so that each individual feels valued and motivated to carry out tasks with full responsibility.

Providing motivation and rewards for good performance is integral to this process. With good mobilization, all parties involved in collecting parking fees are expected to work well together, and the goal of increasing local revenue through parking management can be achieved optimally. The mobilization was explained by Mr. Adi Wardhana Hsb, S.STP, MM. as the Head of

the Mandailing Natal Regency Transportation Office regarding whether in carrying out employee duties at the Mandailing Natal Regency Transportation Office received direction from superiors in each employee.

*"It is clear that if we have work in the field to curb parking, we first coordinate with our superiors and then make a Letter of Task for accountability if there are problems in the field that we face."*

The mobilization was also explained by Mr. Subeng Pribadi Nasution, as Staff at the Mandailing Natal Regency Transportation Office:

*"Transportation Department employees are always given directions to discipline employees in carrying out their duties, but problems exist with some employees who are less disciplined in carrying out what is given, but are always given a warning by their superiors in their respective fields."*

Mr. Ahmad Riski, S.H., as the Head of the Subdivision of Planning and Programs of Mandailing Natal Regency, also explained the mobilization:

*"The movements carried out are, of course, every day the transportation office organizes and conveys directly to the field that the results of the parking fees are for Regional Original Revenue, and always explains the progress of the Panyabungan area, which is derived from the awareness of the people of Mandailing Natal Regency."*

Mr. Taufiq Hadinarto, S.T., also explained the mobilization as the Head of the Transportation Environment Section of Mandailing Natal Regency:

*"The encouragement of rules carried out by employees is also applied to parking attendants, but not directly but the Transportation Department authorizes third parties who handle parking in Panyabungan and during the supervision of the Transportation Department parking attendants always stick to their jobs because the reason is excellent sharing of the results from third parties to parking attendants."*

Based on the interview results, the author concludes that mobilization in collecting parking fees can be done by providing clear directions for utilizing existing facilities and human resources. This direction is important so that all employees can work together and coordinate well, even though they have different characters and behaviors. In this context, the Head of the Transportation Office in Panyabungan City has succeeded in providing good direction to his employees, especially in terms of discipline and responsibility for the tasks carried out in the field. This is important to support the achievement of goals, such as increasing local revenue through the collection of parking fees. In addition, the movement carried out by the Head of the Transportation Agency also involves a structured coordination system. Employees are required to coordinate with their superiors before carrying out their tasks. After that, they are given a letter of assignment as a form of accountability if there are problems in the field. This movement is also carried out daily, where the Transportation Office directly regulates and supervises the parking collection process to ensure that the results can contribute maximally to PAD. An explanation of the importance of community awareness in Mandailing Natal Regency was also given, as the progress of the Panyabungan area relies heavily on the active participation of the community in supporting orderly and regular parking management.

## **Surveillance**

Supervision includes all activities carried out by the leadership to ensure that the implementation of an activity or task is according to the plan that has been set. It involves monitoring the process and results to ensure the desired goals can be adequately achieved. Supervision is carried out to detect and address potential problems and ensure that every step taken is by predetermined procedures and standards. Thus, supervision is a control to ensure efficiency and effectiveness in achieving planned goals. The supervision was explained by Mr. Adi

Wardhana Hsb, S.S.T.P., M.M., as the Head of the Mandailing Natal Regency Transportation Office, regarding how the supervision was carried out by the Mandailing Natal Regency Transportation Office on parking attendants in Panyabungan City to increase local revenue (PAD).

*"Mandailing Natal Regency supervision through internal government in the Inspectorate will make an inspection of the Transportation Office that handles Parking, and the Transportation Office provides accurate records or reports along with the monitoring system every year, made at the transportation office."*

The supervision was also explained by Mr. Subeng Pribadi Nasution, as Staff at the Mandailing Natal Regency Transportation Office:

*"Supervision in parking collection by parking attendants is always supervised and given direction or encouragement, and has also been collected to be given food or pudding. The problem of parking attendant errors always exists, but the Transportation Agency is always ready to foster parking attendants."*

Mr. Muhammad Idris Harahap, ST, M.Si., as the Head of the Traffic and Transportation Division of Mandailing Natal Regency, also explained the supervision:

*"They highly approve the supervision carried out by the transportation office for parking attendants, because parking attendants at the Mandailing Natal Regency Transportation Office have been provided with technical guidance on the correct use of the parking system."*

Mr. Ahmad Riski, SH, as Head of the Subdivision of Planning and Finance of Mandailing Natal Regency, also explained the supervision:

*"Supervision at the Transportation Department is always carried out every day. Transportation Department employees supervise parking attendants, and the Inspectorate, as supervisors and coaches in Mandailing Natal Regency, will supervise regularly twice a year."*

Mr. Taufiq Hadinarto, ST., as the Head of the Transportation Environment Section of Mandailing Natal Regency, also explained the supervision:

*"This supervision carried out by the Transportation Agency is also certainly not detrimental to parking attendants in Mandailing Natal Regency because we always make training at least once every three years such as technical guidance so that parking attendants know and understand what they do and what they are good for, so that parking attendants are very grateful if they are included in parking collection."*

Based on the interview description above, the author concludes that the supervision carried out by the leadership aims to ensure that the actual implementation of activities is in line with the planned results. The supervision carried out in this monitoring is very important to pursue the interests in collecting parking fees. In the context of this research, the supervision carried out by the Transportation Agency in Panyabungan City, Mandailing Natal Regency, has been running well. Every day, Transportation Agency employees supervise all members of the parking attendants in the field, ensuring that they carry out their duties according to applicable regulations.

In addition to the daily internal monitoring, the Transportation Agency provides direction and encouragement to parking attendants, including by delivering food or pudding as a form of appreciation. Although parking attendants' mistakes are inevitable, the Transportation Agency is always ready to guide them to ensure performance improvement. In addition, the Inspectorate of Mandailing Natal District also conducts regular supervision twice a year, providing accurate records or reports on the implementation of parking revenue collection. This comprehensive monitoring system is also reported annually by the Transportation Agency to ensure that the monitoring process is effective and in line with the expected objectives.

## **Internal and External Factors that Impede the Achievement of Parking in Mandailing Natal Regency in Increasing Regional Original Revenue (PAD) Through Parking Management in Panyabungan City**

The following are the statements of several interviewees related to internal and external factors that hinder the achievement of parking management objectives in Mandailing Natal Regency in increasing Regional Original Revenue (PAD) through parking management in Panyabungan City. Based on the results of interviews conducted by researchers related to obstacles in increasing PAD through parking management in Panyabungan City, Mr. Taufiq Hadinarto, S.T., as Head of the Transportation Environment Section of Mandailing Natal Regency, explained that various internal and external factors affect the achievement of these goals.

*"Where there is progress, there must be obstacles. In Panyabungan, the obstacles to parking are the limited parking lots. If parking is made, it will interfere with shops selling and rural transportation. In Betor, there is no terminal in Panyabungan City, so it is alarming to the parking manager."*

The interviewees know that the internal factors faced by the Mandailing Natal Regency Transportation Office include the community's lack of awareness and discipline in complying with existing parking regulations. This results in difficulties conducting adequate parking arrangements in public areas, such as on the roadside. In addition, problems related to the limited human resources involved in monitoring and collecting parking fees are also internal obstacles. Meanwhile, external factors affecting parking management are the limited budget and facilities available, as well as the lack of support from other parties, such as entrepreneurs or landowners who have the potential to cooperate in parking management.

Mr. Taufiq Hadinarto, S.T., as the Head of the Transportation Environment Section of Mandailing Natal Regency, also explained how strategies are carried out in preventing obstacles that occur in increasing local revenue (PAD) through parking management in Panyabungan City.

*"The strategy is to agree with the third party who manages the parking lot and set a target of how much is required every month and if it cannot be then a warning will be made up to 3 times and if it cannot change then we will call so that the arrears that have been paid and the third party officers will be replaced."*

Based on the description of the interview above, the author concludes that the inhibiting factor in not achieving optimal parking management in Mandailing Natal Regency in increasing Regional Original Revenue (PAD) through parking management in Panyabungan City includes the limited availability of adequate parking lots in the area. The lack of strategic parking lots in Panyabungan City causes problems, because if a new parking lot is built, it will interfere with shops and business facilities around the location. This makes parking arrangements more difficult because of the conflict between the need for parking facilities and the interests of existing businesses. To increase PAD through parking management in Panyabungan City, the Transportation Agency implemented a strategy involving third parties. The third party must make an agreement that includes a payment target that must be met monthly. If the target is not achieved, the third party will be sanctioned by warning up to three times. Suppose the payment problem cannot be resolved after giving a warning. In that case, the third party can be called to settle the arrears and potentially replaced by the Mandailing Natal Regency Transportation Office. This strategy is expected to improve discipline in the collection of parking fees and ensure the achievement of predetermined PAD targets.

## **CONCLUSION**

This research shows that the role of the Mandailing Natal Regency Transportation Office in increasing Regional Original Revenue (PAD) through parking governance in Panyabungan City includes three main aspects: planning, mobilization, and supervision. Planning is done through socialization to ensure smooth parking collection and traffic order. Mobilization involves direct coaching of parking attendants to emphasize the importance of their contribution to PAD.

Meanwhile, regular supervision is carried out by agency staff and the Inspectorate to monitor performance and motivate parking attendants. Nevertheless, significant obstacles, such as limited parking spaces and unruly public transportation, complicate parking management, so management has not been fully optimized.

## SUGGESTION

The Transportation Agency needs to improve intensive and continuous socialization to ensure that the public understands the importance of parking management and the procedures for paying legal retribution. In addition, parking attendant supervision should be conducted more consistently to prevent abuse of authority and ensure transparency. Active community participation, especially in complying with parking regulations, is also essential to support the success of parking management and increase PAD. More effective parking management can contribute to regional development and shared prosperity in Mandailing Natal Regency through government and community collaboration.

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