STRATEGY FOR INCREASING REGIONAL FINANCIAL INDEPENDENCE THROUGH OPTIMIZATION OF TAX AND RETRIBUTION POTENTIAL WITH SWOT ANALYSIS

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STRATEGY FOR INCREASING REGIONAL FINANCIAL INDEPENDENCE THROUGH OPTIMIZATION OF TAX AND RETRIBUTION POTENTIAL WITH SWOT ANALYSIS

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ABSTRACT

Mandate Law No. 23 of 2014 and Law No. 33 of 2004, each region manages its economic resources in a decentralized manner in order to finance regional development. The phenomenon that occurs in the city of Palu, local revenue (PAD), decreases every year, namely from taxes and fees, so this research aims to find the right strategy formulation to increase PAD which will have an impact on regional financial independence. This research uses primary data and secondary data. Primary data comes from observations and interactive discussions, while secondary data comes from BPS data, regional financial reports and other supporting data. The research period was carried out for 6 months, namely May to October 2020. The research location was in the city of Palu, Central Sulawesi, Indonesia. To achieve the research objectives, the data obtained were analyzed using descriptive methods and SWOT analysis The strategy for managing local taxes is in Quadrant 3, which is to use the Turn Around Strategy. This means that by using a turnaround strategy, local governments must make changes, creativity, innovation to overcome all indicators of weakness. In this condition, local governments still have room to move with regulations and improvements to facilities and infrastructure to support the use of integrated IT, especially in increasing efficiency and tight control units, and optimizing the work of the advocacy team. This case has both positive and negative sides. The positive side can be a signal for the Regional Planning Agency (Bappeda) to seek legal loopholes for more effective supervision and services, although the regional tax system applies a self-assessment system (SAS) in regulation. SAS can run effectively when taxpayers have high honesty, transparency and have high discipline in their books The Regional Levy Management Strategy in Quadrant 3 is appropriate to use the Turn Around Strategy. The fact that occurs on the basis of quantitative calculations, parking management is in a threatened position, meaning that it is in quadrant 3 in a less profitable position (WO) with the highest

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value. This means that the turnaround strategy inevitably has to change. Some actions that must change according to the SWOT mapping in quadrant 3 are as follows: (a) Commitment, willingness, hard work, honesty of all parties involved, to overcome all indicators of weakness, so that PAD can be increased, especially from the parking fee sector of (24 , 21%); (b) The Mayor's Regulation regarding parking can be reviewed, if it is not in accordance with the facts in the field; (c) SOPs are immediately ratified so that they can be used as references; (d) The coordinator and collectors are reviewed whether they do not conflict with the mayor's regulations; (e) Enforce a cash ticket system (for roadside parking); (f) As an explanation, other regional mayor regulations that have been effective in applying them can be studied as examples. The limitations of this study in accessing data in the aftermath of a disaster, but the findings of this study can be implemented in the Palu City government and other areas that have regional financial problems. In addition, the results of this study add to knowledge about the appropriate formulation of strategies to anticipate regional problems in realizing financial independence. The origin of this research is based on existing data in Palu City and makes comparisons of strategies on regional income from taxes and levies.

INTRODUCTION

Regional financial independence is shown through the ability to self-finance government affairs, development, and community services that pay taxes and fees (Putra, 2018). Financial independence is an application of the impact of the application of the Law No. 23 of 2014 concerning Regional Government and Law No. 33 of 2004 concerning Financial Balance between Central and Regional Government. Where it is explicitly demanded to create regional development that does not depend on the central government in creating regional financial independence. The administration of government provides opportunities and flexibility for regions to carry out regional autonomy, through the authority to manage regional revenues, especially from Regional Original Revenue (PAD). The sources of PAD revenue include, among others, local taxes and levies. The legal basis for PAD management is Law no. 28 of 2009 concerning local taxes and levies. Sources of revenue from regional taxes and levies are very potential, making local governments need to work hard in exploring potential revenue sources from these revenue sources in order to get maximum results. Based on this, of course, a region needs to develop a strategy to increase its revenue from local taxes and levies. Strategy is important in increasing PAD because it is a more planned, measurable, accountable and performance-oriented policy (Nilawati, 2019).

Wheelen and Hunger (2003: 4) to achieve long-term performance requires strategy as the main element for managerial decisions.Siagian (2002: 16) states that strategy is an appropriate analysis in order to identify the strengths of the organization, the weaknesses that may be inherent in itself, various opportunities that may arise and must be exploited and the threats that are expected to be faced. Furthermore, strategy is seen as the art of integrating key success factors in order to achieve synergy in achieving goals, as well as formulating strategies using the SWOT matrix strategy formulation approach based on internal factors (strengths, weaknesses) and external factors (opportunities, threats). After the strategy is determined, an activity program plan (action plan) is formulated to achieve the predetermined performance targets (Institute for State Administration, 2008).

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SWOT analysis is a systematic identification of various factors to formulate a company strategy. Peace and Robinson (2011: 197) in determining the right strategy through a SWOT analysis, which is based on the assumption that an effective strategy is derived from the "suitability" between the company's internal resources (strengths and weaknesses) with the external situation (opportunities and threats). In detail, Cole (2006) considers SWOT analysis as a combined analysis of external and internal problems that affect organizational performance. SWOT analysis can be applied to both profit-oriented and non-profit organizations. Thus, it is found that there is a significant relationship between strategy determination using SWOT analysis to achieve organizational performance (Oluremi and Gbenga, 2011; Oginni, 2012; Babatunde and Adebisi, 2012; and Adeoye 2012). This means that a SWOT analysis can also be applied to government, where a strategy based on a SWOT analysis can increase government revenue (Andersson, 2011; Koo, 2011; Fachrudin, 2019). Palu City is an autonomous region which is located in a strategic position making this area have a fairly rapid development development. This can be seen from the development of the population increasing every year, recorded in 2019 as many as 8 (eight districts), 43 villages, and the number of RTs 1,018 (Palu City Profile, 2020). Likewise, the number of businesses, public servants and housing developments that can be subject to and objects of taxes and user fees as sources of PAD. The development of PAD in Palu City can be presented in the following table.

Table 1. Development of PAD in 2013-2019

Year	Target (Rp)	Realization (Rp)	Difference	%
2013	125,745,710,807.00	133,997,116,258.00	8,251,405,451.00	106.56
2014	195,626,983,642.00	211,275,634,100,51	15,648,650,458.51	108.00
2015	277,537,717,796.00	233,050,851,996.95	(44,486,865,799.05)	83.97
2016	290,538,954,250.00	279,595,537,817.63	(10,943,416,432.37)	96.23
2017	283,967,304,727.00	284,380,010,205,58	412,705,478.58	100.15%
2018	280,639,343,766.00	267,401,948,490.67	-13,237,395,275.33	95.28%
2019	193,946,852,222.60	235,922,540,208.83	41,975,687,986.23	121.64%

Source: Palu City Revenue Agency, 2020.

Based on Table 1 above, it shows that in the 2013-2014 period the revenue realization exceeded the target. However, during 2015-2018 there was a decline in revenue. The decline in the realization of PAD was the highest in 2018, in that year there was a big disaster in Palu City. Meanwhile, in 2019, the target for PAD is very low, so that the achievement of realization is very high. This indicates that the increase / decrease in regional tax revenue is thought to be due to several factors, among others (1) relatively not using accurate tax subject / object data, and each year it is only based on the basis of the previous year's revenue realization and projected increase. by 10%; (2) the basis for determining the tariff is not yet appropriate for example, tax on hotels with four or three star standards that are unclear, because the hotel does not have clear

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certification; and (3) several tax subjects / objects have not used an integrated system, thus making it difficult to control the results of the sale of services, for example parking services in mall areas and airport parking.

Apart from local tax revenue, another potential revenue is regional retribution. The development of levy receipts can be presented in the following table.

Table 2. Development of Regional Levies in 2013-2019

Yrs	Target (Rp)	Realization (Rp)	Difference (Rp)	%
2013	16,267,753,875.00	17,037,626,922.00	769,873,047.00	104.73
2014	19,628,178,590.00	16,890,646,825.00	(2,737,531,765.00)	86.05
2015	22,776,407,540.00	15,797,493,207.00	(6,978,914,333.00)	69.36
2016	25,135,927,111.00	14,664,318,385.00	(10,471,608,726.00)	58.34
2017	18,688,992,075.00	14,316,839,150.00	-4,372,152,925.00	76.6%
2018	16,341,400,685.00	11,794,055,835.00	-4,547,344,850.00	72.2%
2019	14,420,153,200.00	9,032,938,664.00	-5,387,214,536.0	62.6%

Source: Palu City Revenue Agency, 2020.

Table 2 above, shows that in the 2013 period the revenue exceeded the target. However, during the 2014-2019 period, the target was not achieved, and the trend has even declined. This indicates that the factors causing the increase / decrease in revenue include: weak control over potential sources of retribution revenue. So that based on the observations in the table above, it provides information that the efforts to increase regional income from taxes and levies have not been optimal, which will direct regions to financial independence. One solution to dealing with this problem is to conduct a SWOT analysis as a basis for determining strategies to overcome the problem.

LITERATURE REVIEW

Local tax

According to Siahaan (2010), local taxes are "levies from the community by the state (government) based on laws that are enforceable and payable by those who are obliged to pay them without getting back performance (counter-achievement / remuneration) directly, the proceeds are used to finance state expenditures in governance and development."

Based on the definition of tax, the characteristics inherent in the definition of tax are: (a) Taxes are levied by the state, both by the central and regional governments, based on the strength of the law and its implementing regulations; (b) Payment of taxes must go to the state treasury, namely the central government treasury or local government cash (according to the type of tax collected); (c) In the payment of taxes it cannot be demonstrated that there are individual contra performance by the government (there is no direct reward for the taxpayer); (d) Taxes are collected due to circumstances, events and actions which according to the tax laws are subject to tax; (e) Taxes are enforceable.

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This means that taxpayers who do not meet their tax payment obligations can be subject to sanctions.

In addition, Mardiasmo and Makhfatih (2000) describe that the potential for regional revenue is the power that exists in an area to generate a certain number of revenues. To see the potential sources of regional revenue requires knowledge of the development of several controllable and uncontrollable variables that can affect the strength of regional revenue sources.

Local Retribution

According to Law of the Republic of Indonesia Number 34 of 2000 concerning Amendments to Law of the Republic of Indonesia Number 18 of 1997 concerning Local Taxes and Local Retributions. Levies, hereinafter referred to as retribution, are regional levies as payment for services or the granting of certain permits specifically provided and / or given by local governments for the benefit of individuals or entities.

In addition, according to Siahaan (2010), retribution is an obligatory payment from residents to the state because of certain services provided by the state for its individual residents. These services can be said to be direct, that is, only those who pay retribution enjoy remuneration from the state. Some of the characteristics inherent in local retribution, namely (a) levies are levies collected based on the relevant regional laws and regulations, (b) the proceeds from the fees received go to the regional government treasury; (c) the party paying the levy receives a counter-achievement (remuneration) directly from the local government for the payment made; (d) the sanctions imposed against the levy is economic sanctions, that is if it does not pay the levy will not obtain the services organized by the local government

Regional Original Income (PAD)

Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, regulates regional revenue received by regions from sources within their own regions which are collected based on regional regulations in accordance with the prevailing laws and regulations. Likewise, according to Jolianis (2014), local revenue is revenue that comes from each region and is used to finance the procurement, maintenance and development of the regions included in the budget. It is in line with what Novianti, R. (2017) explained that local revenue is all regional income that comes from regional economic potential and is used to finance government expenditure. The components of PAD consist of: local taxes, local levies, proceeds from the management of separated regional assets, and other legitimate regional original revenues (Government Regulation No. 58 of 2005 concerning Regional Financial Management). The government is considered successful in obtaining local revenue if its regional revenue management is good. Meanwhile, according to Hardianti, WC, and Hasyim, SB (2016), the basic principles in regional revenue management are expanding the revenue base, controlling revenue leakage, increasing the efficiency of revenue administration, as well as transparency and accountability. Regional revenues

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need to be optimized so that local governments do not continue to depend on the central government, one way is to optimize the management of its assets (Fajri, A; 2017).

Regional Original Revenue Based on Article 1 paragraph (13) Law No 33 of 2004 concerning Financial Balance between Central and Regional Government, what is meant by Regional Revenue is a regional government that is recognized as an addition to net asset value in the period of the year concerned. Article 6 Paragraph (1) Law no. 33 of 2004 states that PAD comes from regional taxes, regional levies, proceeds from the management of separated regional assets, and other legal PAD. Local Tax Law no. 28 of 2009 concerning Regional Taxes and Regional Levies states that regional taxes are compulsory contributions made by individuals or entities to the regions without balanced direct compensation, which can be implemented based on the prevailing laws and regulations. which is used to finance the implementation of local government and regional development. Local taxes, as one of the original regional revenues, are expected to be a source of financing for regional government and regional assistance, to increase and equalize the welfare of the community. Thus the regions are able to carry out autonomy, namely being able to regulate and manage their own households through regional fiscal policies.

Strategy and Strategic Management

Strategy according to David (2011: 18) is a shared means with long-term goals to be achieved. Business strategies include geographic expansion, diversification, acquisitions, product development, market penetration, tightening, divestment, liquidation, and joint ventures. Strategy emphasizes the importance of potential actions that require top management decisions and large amounts of company resources. In addition, strategy influences the company's long-term development, usually for the next five years. Therefore, the strategy is oriented towards the future. Strategies have multifunctional or multidivisional consequences and need to consider both external and internal factors facing the company.

Strategic Management Strategic Management is a series of two words consisting of the words "Management" and "Strategic" which each have their own meaning, which after being linked together into one terminology changes to have their own meaning as well. Strategic Management is a set of managerial decisions and long-term decision-making actions within the company. This includes environmental analysis (external and internal environment), strategy formulation, strategy implementation, and evaluation and control (Wheelen and Hunger, 2012: 95). In order for the company or organization's strategy to be formulated effectively, it is necessary to have information about the strengths, weaknesses, opportunities and threats associated with the condition and situation of the company or organization. One method of knowing the strengths, weaknesses, Opportunities and threats of the company or organization is a SWOT analysis. Public Sector Strategic Management According to Bawono (2007: 11) that public sector strategic management, namely, "Public sector strategic management directs public sector organizations to carry out management planning by considering both supporting and inhibiting factors in

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the organization through one of the strategic management tools, namely analysis SWOT.

SWOT Analysis

According to Rangkuti (2009: 20), SWOT analysis is the systematic identification of various factors to formulate a company strategy. The analysis is based on the logic that can maximize strength (Strength) and opportunities (Opportunity), but simultaneously can minimize weakness (Weakness) and threats (Threats). Company performance can be determined by a combination of internal and external factors. These two factors must be considered in a SWOT analysis. SWOT stands for Internal Strength and Weakness and the external environment of Opportunities and Threats faced by the business world. According to Griffin (2004: 228), SWOT analysis is an evaluation of the internal strengths and weaknesses of an organization which is carried out carefully. heart, and also an evaluation of the opportunities and threats from the environment SWOT analysis seeks to analyze the supporting and inhibiting factors that exist in the organization and then tries to translate them into a major strategy to achieve the vision, mission and goals of the organization.

MATERIALS AND METHODS

This study obtained secondary data sources from financial reports from the Palu City Revenue Agency and Palu City BPS data in Figures for 2020. Primary data was obtained through observation; interviews and conduct interactive discussions on the object of taxes and levies; and structural officials at the Palu City Revenue Agency. The research period was carried out for 6 months, namely May to October 2020. The research location was in the city of Palu, Central Sulawesi, Indonesia. Local Tax on Hotels and Restaurants; as well as public service levies and types of levies, especially on roadside parking. The data analysis method used is descriptive analysis which aims to explain the actual and real conditions and classify the data from the research results. Equipped with a SWOT analysis to answer the research objectives.

RESULTS AND DISCUSSIONS

Tax Management Strategy

Based on the results of the hotel and restaurant tax mapping, it is necessary to carry out a SWOT analysis to serve as a reference for local tax management strategies in an effort to increase its contribution to PAD.

Internal Factor Analysis Summary (IFAS)

Based on the identification results of the IFAS factor, namely the strength factor*(Strength)* and the weakness factor*(Weakness).* The respective indicators can be seen in the following table.

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Table 3. Internal Factor Analysis Summary (IFAS)

Internal factors		Weight	Rating	Weight x Rating
Strength (Strength)				
1	Independent institution	0.165	7.00	1,155
2	Number of HR	0.070	5.00	0.351
3	Employee commitment and motivation	0.062	5.00	0.310
4	Service room	0.058	6.00	0.348
Total Strength		**0.355**		**2,164**
Weakness				
1	Control unit (SOP)	0.162	7.00	1,134
2	Accurate Database Availability	0.167	6.00	1,002
3	The basis for setting targets	0.240	7.00	1,679
4	HR capabilities	0.070	6.00	0.420
Total of Weaknesses		**0.639**		**4,234**
Total IFAS Score		**1.0**		**6,399**

Source: Primary data reprocessed, 2020

Based on Table 3 above, it shows that the regional tax management strategy shows a total IFAS value of 6.399 which is contributed by the strength score of 2.164 and the weakness factor of 4.234. This suggests that from the side of internal factors have a high weakness compared to internal factors (strengths). High weaknesses can be seen from the control unit indicators of tax revenue that are not yet based on SOPs, the basis for determining tax rates, and the availability of an accurate database. Even though the weakness indicator shows the highest value, it still has the strengths of the institutional indicators that have bloomed from the Financial Agency so that it can work more optimally, experienced human resources, and the availability of adequate service space.

External Factor Analysis Summary (EFAS)

In addition to the strengths and weaknesses factors described above, the results of the analysis of external factors can also be displayed as presented in the following table.

Table 4. External Factor Analysis Summary (EFAS)

External Strategy Factors		Weight	Rating	Weight x Rating
Opportunity (Oportunity)				
1	Growth in the number of sales oset	0.200	7.00	1,400
2	Services investment climate	0.091	6.00	0.548
3	Regulatory support	0.142	6.00	0.852
4	Utilization of IT Integration Systems	0.221	7.00	1,548
Total of Opportunities		**0.654**		**4,348**
Threat (Treath)				
1	Coordination of related offices (permit / hotel category)	0.074	7.00	0.518

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2	Transparency of the WP (Taxpayer)	0.180	6.00	1,080
3	WB compliance level	0.064	7.00	0.448
4	Responsibility	0.062	6.00	0.372
Total of Threats		**0.380**		**2,418**
Total EFAS Score		**1.0**		**6.77**

Source: Primary data reprocessed, 2020

Based on Table 4 above, it shows that the local tax management strategy (hotels and restaurants) shows a total EFAS value of 6.77 which is contributed by the value of the opportunity score of 4.348 and the threat factor of 2.418. This indicates that from the external factor side, the government still has a high chance of tax revenue compared to the threat factor. High opportunities can be seen from the indicator of growth in the number of hotel room occupancy, regulatory support and the possibility of implementing a database integration system. Although the opportunity indicator shows the highest value, it is necessary to watch out for external factors from the threat side, especially in coordination with other technical agencies, especially supervision of licensing. , unclear hotel classification categorization, and transparency of the attitude of hotels and restaurants to government supervision, as well as the responsibility of hotels and restaurants.

Furthermore, from the IFAS and EFAS matrix, the following management strategies can be made:

Table 5. Regional Tax Management Strategy

IFAS / EFAS	Strategy Strength / Strength (S)	Weakness Strategy (W)
Opportunity (O) Strategy	Strategy (SO) 2,164 + 4,348 = 6,512	Strategy (WO) 4,234 + 4,348 = 8,582
Threat Strategy / Treath (T)	Strategy (ST) 2,164 + 2,418 = 4,582	Strategy (WT) 4,234 + 2,418 = 6,652

Source: Primary data reprocessed, 2020

Based on Table 5, it can be seen that the local tax management strategy is in the WO Strategy (high weakness vs also high opportunity) with a value of 8.582. This indicates that the weaknesses (Weakness) in hotel tax management so far need fundamental changes and be corrected immediately to capture high opportunities so that revenue from hotel taxes can be increased and optimized, especially in the highest scoring indicators.
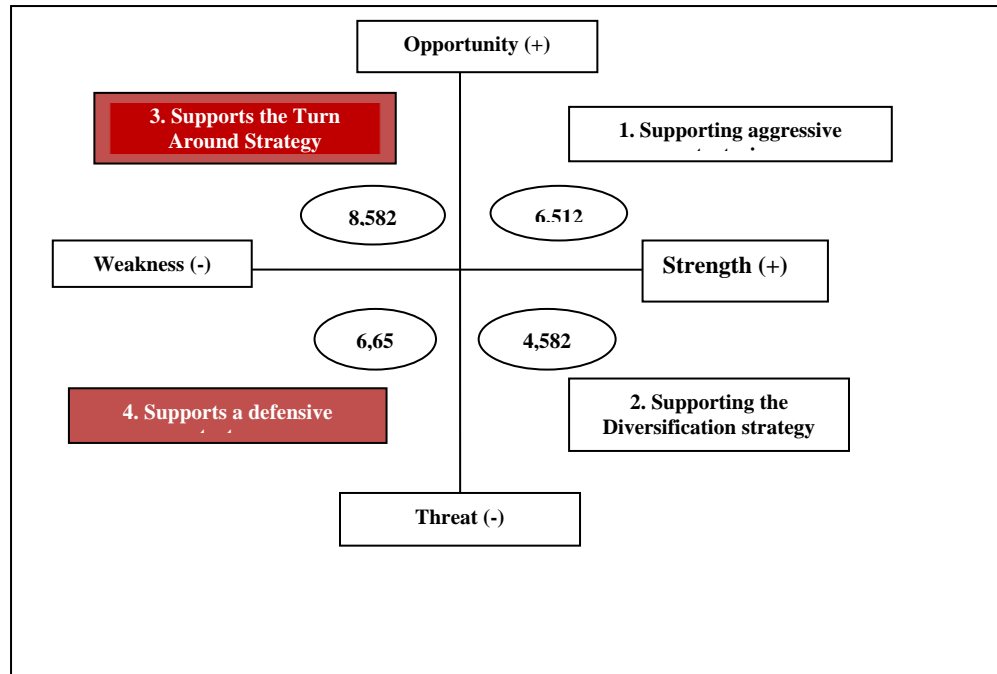
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Figure 1. Regional Tax Management Strategy Map

Looking at the SWOT analysis diagram in Figure 1 above, then the strategy description Regional Tax Management as follows:

Quadrant 1 (Aggressive Strategy)

It is a favorable situation because it has the power to take advantage of existing opportunities. The most appropriate strategy to be applied is to optimize the institutional strength (OPD) that is already independent with the ability and high commitment to seize opportunities with high growth in sales turnover, and minimize risk by taking advantage of IT-based information integration in the future.

Quadrant 2 (Deversification Strategy)

Even though they face various threats, in this condition they still have strength, especially in the indicators of institutional strength (OPD) that have been independent to minimize the threat of lack of transparency and continue to build coordination and communication with the agencies (local government, prosecutors, and police), especially those involved in Tax and Retribution Advocacy Working Group.

Quadrant 3 (Turn Around Strategy)

The reality is that currently the tax management is in the position (WO) with the highest value. This means that the turn around strategy inevitably requires change, creativity, innovation to overcome all indicators of weakness. If we want to seize these opportunities, in this condition the local government still has room to move with regulations and improvements to facilities and infrastructure

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to support the use of integrated IT, especially in increasing efficiency and tight control units, and optimizing the work of the advocacy team. This condition is if a company is almost bankrupt, meaning that it has experienced a level of liquidity difficulty where the company is unable to pay short-term obligations, but is still Solvable (meaning that it is still able to pay its debts if it is dissolved by selling all of its assets).

Some cases that need to be avoided, as shown in the following picture. After being confirmed to the responsible employee, that this is good creativity so that taxpayers can be controlled, and taxpayers want practical services in the sense that taxpayers do not have the time and opportunity to pay directly to the treasury of the City of Palu Bapenda, they are picked up by the officer.

This case has both positive and negative sides. The positive side can be a signal for Bapenda to look for legal loopholes for more effective supervision and services, even though the regional tax system adopts a self-assessment system (SAS) in regulation. SAS can run effectively when taxpayers have high honesty, transparency and have high discipline in their books.

Quadrant 4 (Defensive Strategy):

This quadrant four situation is very unfavorable, because local governments face various kinds of external threats and internal weaknesses. For this reason, the effort that must be considered in this strategy is to minimize these weaknesses and threats.

Position Map of the Level of Interest (Rating) IFAS and EFAS

Based on the table above, a recap of IFAS and EFAS can be made to see the level of importance of these factors, which can be presented in the following table.

Table 6. Recapitulation of IFAS and EFAS values based on Importance Level (Rating)

No.	Description	Score		TOTAL VALUE	Description / Category
		Strengths (S)	Weaknesses (W)		
1	IFAS	2,164	4,234	6,399	High Strength / Weakness and High Chance / Threat Also
		Opportunisties (O)	Treats (T)		
2	EFAS	4,348	2,418	6.77	

Source: Primary data reprocessed, 2020

Based on Table 6 above, it shows that the local tax management strategy has high strengths / weaknesses and high opportunities / threats.
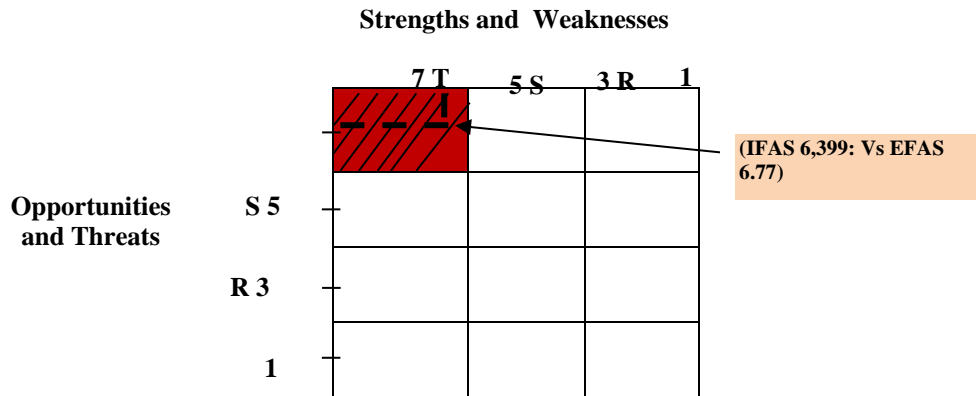
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Strengths and Weaknesses

Figure 2. Position Map of IFAS and EFAS

Information :

T = High
S = Medium and
R = Low
Based on the rating matrix in Figure 2, it shows that the IFAS vs EFAS rating is in the high strength / weakness category and high opportunities / threats, so the following strategy can be formulated.

Table 7 Regional Tax Management Strategy SWOT Matrix

IFAS EFAS	Power (Strengths): • Independent institution • Number of HR • Commitment and Motivation • Service room	Weakness (Weaknesses): • Control unit (SOP) • Accurate database • Basis for targeting • HR capabilities
Opportunities (Opportunities): • Sales Turnover Growth • Services investment climate • Regulatory support • Utilization of IT Integration	**1. SO STRATEGY** 1. Optimization of institutional roles with the integration of IT Utilization 2. Increase the role of HR to monitor sales turnover growth	**2. WO STRATEGY** 1. Validate the accuracy of targeting / realization with valid data on the growth in the number of occupants. 2. Implementing a control unit by providing and implementing an integrated IT system to achieve acceptance

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Threats	3. STRATEGY ST	4. WT STRATEGY
• Lack of coordination of related agencies • Management transparency • WP compliance level • Responsibility	1. Optimizing the role of the institution (Agency) in coordination with related agencies (Tourism), especially licensing status 2. Increase the role of human resources (agencies) in coaching / socialization so that management is more transparent and taxpayers are more obedient and responsive	1. Improve data accuracy as the basis for target setting and revenue realization with transparent and oversight. 2. Implementation of the control unit (SOP) is more stringent to reduce non-compliance of taxpayers

Regional Retribution Management Strategy

According to Law of the Republic of Indonesia Number 34 of 2000 concerning Amendments to Law of the Republic of Indonesia Number 18 of 1997 concerning Regional Taxes and Regional Retributions, regional levies, hereinafter referred to as levies, are regional levies as payment for services or the granting of certain permits specifically provided and / or given by local governments for the benefit of individuals or entities.

Based on the results of observations and analysis of the implementation of regional levy management (roadside parking and airports), it is necessary to carry out a SWOT analysis to serve as a reference for future levy management strategies as an effort to increase its contribution to PAD.

Internal Factor Analysis Summary (IFAS)

Based on the identification results of the IFAS factor, namely the strength factor*(Strength)* and the weakness factor*(Weakness).* The respective indicators can be seen in the following table.

Table 8 Internal Factor Analysis Summary (IFAS)

Internal factors		Weight	Rating	Weight x Rating
Strength (Strength)				
1	Governing regulations	0.130	7	0.910
2	Parking point database	0.110	7	0.770
3	Experienced OPD HR	0.062	5	0.310
4	Service room	0.058	6	0.348
Total Strength		**0.360**		**2,338**
Weakness				
1	Ticket availability	0.120	7	0.840

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2	Lack of control	0.140	7	0.980
3	ID card, uniform	0.064	5	0.320
4	SOP is not working yet	0.137	7	0.959
5	Airport specific IT	0.129	7	0.906
Number of Weaknesses		**0.590**		**4,005**
Total IFAS Score		**1.0**		**6,343**

Source: Primary data reprocessed, 2020

Based on Table 8 above, it shows that the levy management strategy shows a total IFAS value of 6.343 which is contributed by the strength score of 2.338 and the weakness factor of 4.005. This suggests that from the side of internal factors have a high weakness compared to internal factors (strengths). The high weakness can be seen from the indicators that almost all parking points do not have a ticket, the control of the sub-department is lacking on the implementation of parking in the field, SOPs that do not yet exist, and specifically for airport entry and exit control equipment that have not been reinstalled.

Furthermore, even though the weakness indicator shows the highest value, it still has the strength of the indicator which can force the application of regulations that have been legalized from the government, the number of parking points that have been recorded is a strength as a target.

External Factor Analysis Summary (EFAS)

In addition to the strengths and weaknesses factors described above, the results of the analysis of external factors can also be displayed as presented in the following table.

Table 9 External Factor Analysis Summary (EFAS)

External Strategy Factors Opportunity (Oportunity)		Weight	Rating	Weight x Rating
1	Passenger growth / vehicle	0.200	7	1,400
2	Application of Rates	0.151	7	1,060
3	Task Force Cooperation	0.094	5	0.471
4	Utilization of IT Integration Systems	0.122	7	0.855
Total of Opportunities		**0.568**		**3,786**
Threat (Treath)				
1	Arrangement of parking point distribution	0.110	6	0.660
2	Transparency, integrity of officers	0.180	7	1,260
3	Coordination between related agencies	0.040	6	0.240
4	The coordinator's deposit guarantee	0.130	7	0.910
Total of Threats		**0.460**		**3,070**

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Total EFAS Score	1.0		6.86

Source: Primary data reprocessed, 2020

Based on Table 9 above, it shows that the local levy management strategy shows a total EFAS value of 6.86 which is contributed by the value of the opportunity score of 3., 786 and the threat factor of 3.070. This indicates that in terms of external factors, local governments still have a high chance of receiving user fees compared to threat factors. High opportunities can be seen from the indicators of a fairly high average growth in the number of passengers and the number of vehicle growth in Palu City, and the strict application of tariffs according to mayor regulations, namely: Rp. 3,000 and Rp. 2,000.

Furthermore, from the IFAS and EFAS matrix, the following management strategies can be made:

Table 10 Regional Retribution Management Strategy

IFAS EFAS	Strategy Strength / (S)	Weakness Strategy (W)
Opportunity (O) Strategy	Strategy (SO) 2,338 + 3,786 = 6,124	Strategy (WO) 4,005 + 3,786 = 7,790
Threat Strategy (T)	Strategy (ST) 2,338 + 3,070 = 5,408	Strategy (WT) 4,005 + 3,070 = 7,075

Source: Primary data reprocessed, 2020

Based on Table 10, it can be seen that the parking fee management strategy is in the WO Strategy (high weakness vs also high opportunity) with a value of 7,790. This indicates that weaknesses (Weakness) in the management of parking fees so far, need fundamental changes, especially treating a strict ticket system, every deposit is evidence that has been issued by the Transportation Agency, socialization for consumers if not given a ticket by the parking officers.

For areas that have the highest parking points, they should be the control focus of the task force that has been formed, a reference strategy that can be carried out as illustrated in the diagram according to the quadrant as shown in the following figure.
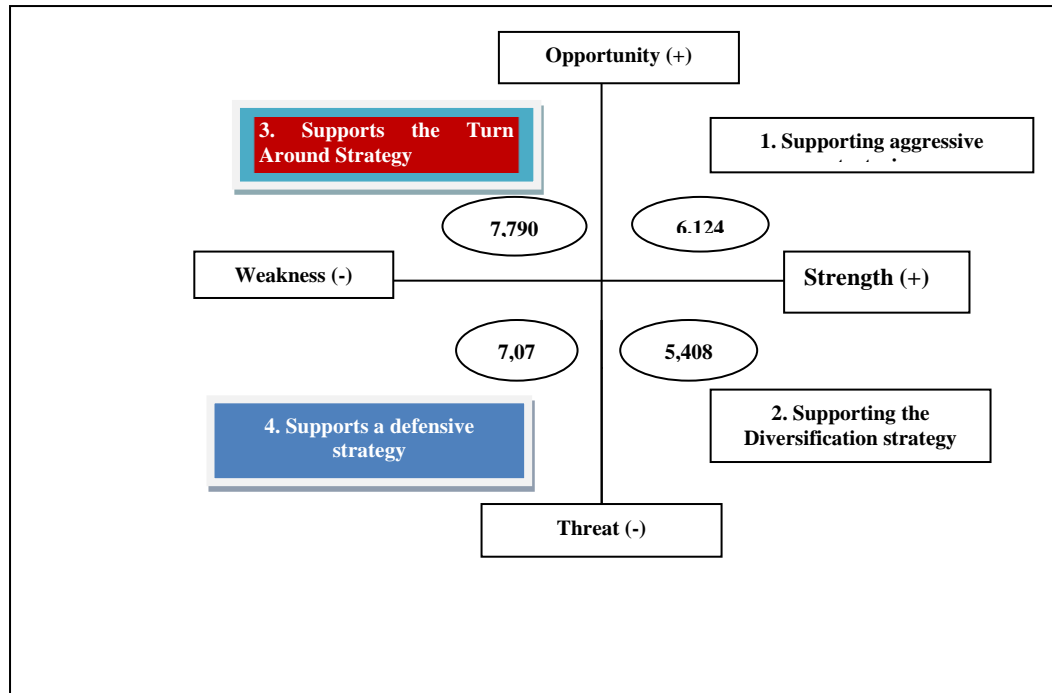
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Figure 3. The Map of the Parking Levy Management Strategy

Looking at the SWOT analysis diagram in Figure 3 above, the description of the parking fee management strategy is based on the quadrant as follows:

Quadrant 1 (Aggressive Strategy):

It is a favorable situation because it has the power to take advantage of existing opportunities. The most appropriate strategy to be applied is to apply according to regulations and control the implementation in the field, impose sanctions and rewords for employees who collect fees.

Quadrant 2 (Deversification Strategy):

Despite facing various threats, in this condition it still has strength, especially in the strength indicators of regulations and the availability of a database of parking points, but it needs to be re-validated by optimizing the task force's work duties.

Quadrant 3 (Turn Around Strategy):

The fact that occurs on the basis of quantitative calculations, parking management is in a threatened position, meaning that it is in quadrant 3 in a less profitable position (WO) with the highest value. This means that the turn around strategy inevitably has to change. Some of the actions that must change according to the SWOT mapping in quadrant 3 are as follows:

a)   Commitment, willingness, hard work, honesty of all parties involved, to overcome all indicators of weakness, so that PAD can be increased, especially from the parking fee sector (24.21%).

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b)   The Mayor's Regulation regarding parking can be reviewed, if it is not in accordance with the facts in the field

c)   The SOP was immediately passed so that it could be used as a reference

d)   The coordinator and the collector will be reviewed whether it is not against the mayor's regulation

e)   Enforce a cash ticket system (for roadside parking)

As an explanation, other regional mayor regulations that have been effective in applying them can be studied as examples.

Quadrant 4 (Defensive Strategy):

This quadrant four situation is very unfavorable, because local governments face various kinds of external threats and internal weaknesses. For this reason, the effort that must be considered in this strategy is to minimize these weaknesses and threats, if a rolling or refresher system is needed for employees who have been in the job for more than 5 years. Likewise, parking attendants whose notes have worked for an average of more than 5 years need to be evaluated for their performance. All parking rules are regulated by mayor regulations.

Position Map of the Level of Interest (Rating) IFAS and EFAS

Based on Tables 4.12 and 4.13 above, a recap of IFAS and EFAS can be made to see the level of importance of these factors, which can be presented in Table 11.

Table 11 Recapitulation of IFAS and EFAS Values based on the Rating of Interest Level)

No.	Description	Score		TOTAL VALUE	Description / Category
		Strengths (S)	Weaknesses (W)		
1	IFAS	2,338	4,005	6,343	High Strength / Weakness and High Chance / Threat Also
		Opportunisties (O)	Treats (T)		
2	EFAS	3,786	3,070	6,856	

Source: Primary data reprocessed, 2020

Based on Table 4.36 above, it shows that the parking fee management strategy has high strengths / weaknesses as well as high opportunities / threats. Therefore, the position is in quadrant 3. This must be done as described in quadrant 3. Furthermore, to find out the position map of IFAS and EFAS can be presented in the following figure
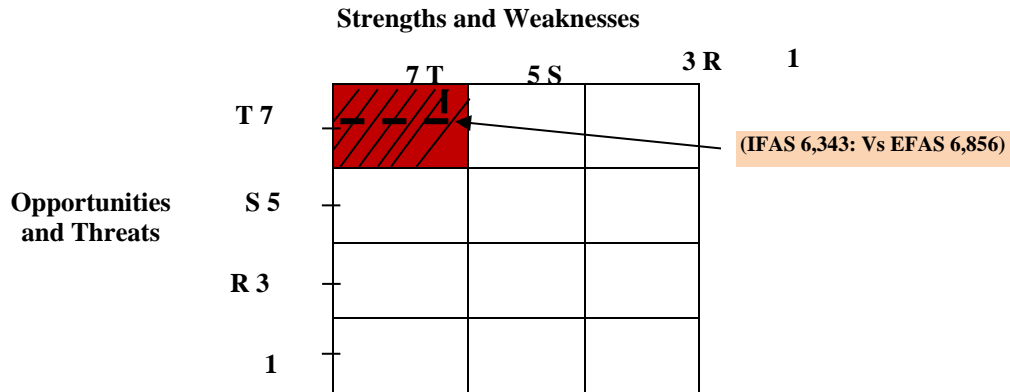
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Strengths and Weaknesses

Figure 4, Position Map of IFAS and EFAS

Information :

T = High S = Medium and R = Low

Based on the rating matrix in Figure 4, it shows that the IFAS vs EFAS rating is in the high strength / weakness category and high opportunities / threats, so the following strategy can be formulated.

Table 4.11 SWOT Matrix for Parking Levy Management Strategy

IFAS / EFAS	Power (Strengths): • Mayor Regulations • Data Base of Parking points • Experienced OPD HR • Service room	Weakness (Weaknesses): • Ticket • Lack of control • ID Card, Sergam • SOUP • Automatic In-Out Bar
Opportunities (Opportunities): • Growth Passenger / Vehicle • Clarity of rate setting. • Cooperation with other parties (the task force) • Availability of Auto bars in the market which is quite affordable	5. SO STRATEGY 1. Optimize the implementation and control of mayor regulations implementation 2. Increase parking acceptance through the parking point database by optimizing the work of the task force 3. Increase security and minimize fraud at the airport with automatic bars	6. WO STRATEGY 1) Organize immediately and print roadside parking tickets 2) Increase socialization and put up warning billboards for carvers and consumers 3) The level of supervision via ID Card, uniform so there is no wild mark 4) Immediately set up an automatic In-Out bar

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Threats	7. STRATEGY ST	8. WT STRATEGY
• Arrangement of parking points / Illegal parking attendants • Transparency, integrity of officers • Coordination between technical OPD • Deposit guarantee from the coordinator / Collection bills	1) Apply sanctions according to mayor regulations, for non-transparent parking attendants and local government officials and illegal parking attendants 2) Re-validate parking points that have not made a statement, and coordinators who lack integrity are considered to be eliminated (especially those who have worked for decades)	1) Increase supervision of the number of tickets sold, use of uniforms, and cars that do not have an ID card to avoid illegal scrolling and payment systems that are slow to deposit 2) SOPs will be legalized immediately, as a guide that can be understood by all supervisors and caretakers, coordinators and collectors

CONCLUSIONS

Conclusion

Based on the discussion in the previous chapter, the following conclusions can be drawn:

1)   The basis for determining potential revenue targets from the local tax sector in particular:
a)   Star and jasmine hotel taxes are determined by taking into account the room occupancy rate and rate of room.
b)   Restaurant / Cafe tax is determined by taking into account sales turnover and tax rate categories
c)   The parking tax is based on 15% of ticket sales.
2)   The basis for determining potential revenue targets from the parking levy sector is specifically:
a)   Roadside parking, determined based on the number of parking spaces or the number of parking attendants on the main road
b)   Airport parking, determined based on the number of passengers arriving and departing. While the tickets sold by the Transportation Agency. This has a drawback, because the ticket obtained is not the same as the serial number to the left of the ticket..
The management strategy for hotel tax and levy management can be done with the WO strategy (high opportunity and high weakness) and WT (high weakness and high threat) or in quadrants III and IV. This indicates that this position will threaten the realization of PAD revenue. Therefore, all personnel involved should change their mind set, integrity and behavior.

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RECOMMENDATION

a)   Local taxes, especially from Hotel Tax, Restaurant, Cafe Tax and Parking Tax, need to carry out strict supervision and guidance seriously, because in general, entrepreneurs are less honest and less transparent about their service transactions. In addition, for hotel taxes it is necessary to establish an integrated-on line tax supervision system.

b)   Optimize the work of the Bapenda Advocacy and Legal Counsel team's performance is evaluated as needed.

c)   For regional fees, especially from parking, it should:

d)

i. Make a Statement to all parking attendants

ii. Apply and curb parking ticket in all points

iii. Proof of parking deposits to the office must be available, made in duplicate (1 for parking attendants and one for official records) and daily parking deposits (1 X 24 Hours)

iv. Immediately set up automatic barriers to park at the airport, to reduce the risk of leaks and simplify control

v. Procurement of uniforms, ID cards, to avoid illegal parking.

vi. Improve the performance of the Task Force so that parking attendants are transparent and have high integrity.

vii. The SOP will be issued immediately, so that action and sanctions can be taken for parking officers / employees who violate the provisions of the special parking mayor.

viii. Reviewing the existence of coordinators and collectors especially those who have worked for more than 5 years and some have even worked for more than 10 years. If their existence is felt to be important, then it is better if a Parking Community Forum (FKP) is created like the one in Yogyakarta, which is bound by rules of the game, so that parking attendants feel that their existence and welfare are being cared for. The results of the investigation, almost all parking attendants did not know how much the coordinator actually paid to the Department of Transportation.

ix. The Department of Transportation can cooperate with the banking sector and the parking attendants directly deposit per day to the bank, or bank officials will come at every parking point. Meanwhile, the coordinator only holds the parking attendant's proof of deposit to the bank and reports it to the Department of Transportation.

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