

INTISARI

Tujuan dari penelitian ini adalah mengungkapkan kekurangcermatan penaksiran Pendapatan Asli Daerah (PAD) Kabupaten Sleman dari retribusi parkir, mengevaluasi penerapan pengendalian intern pemerintah dalam pelaksanaan kebijakan penarikan retribusi parkir, dan mengeksplorasi faktor-faktor penyebab Sistem Pengendalian Intern Pemerintah (SPIP) belum mampu mengoptimalkan pemasukan dari sektor retribusi parkir di Kabupaten Sleman. Penelitian kualitatif ini menggunakan pendekatan studi kasus, dilakukan pendalaman terhadap dokumen-dokumen perparkiran, dan investigasi kepada partisipan perihal pelaksanaan retribusi parkir di Kabupaten Sleman.

Hasil penelitian menunjukkan bahwa penaksiran pendapatan retribusi parkir pada tahun 2014-2016 mendapatkan hasil lebih tinggi dibanding penargetan yang ditetapkan oleh Pemerintah Daerah Kabupaten Sleman. Meskipun penargetan selalu meningkat setiap tahun namun besar peningkatan cenderung konstan tidak sebanding dengan penambahan jumlah kendaraan dan wisatawan yang menjadi komponen utama parkir.

Kekurangcermatan penargetan tersebut tetap terjadi meskipun model pelaksanaan perparkiran di Kabupaten Sleman sudah menerapkan sistem kontrak kerja yang mengunci capaian pendapatan retribusi parkir sekaligus memindahkan resiko gagal pendapatan kepada pengelola parkir. Kenyataan ini dikarenakan penaksiran nilai kontrak yang terlalu rendah akibat sumber daya (pegawai) yang terbatas jumlahnya. Penerapan Sistem Pengendalian Intern Pemerintah (SPIP) belum bisa mengendalikan nilai kontrak yang ditetapkan oleh penaksir.

Model kontrak dalam penarikan retribusi parkir di Kabupaten Sleman memiliki keuntungan, yaitu lebih sederhana dalam penerapan sehingga menghilangkan kegiatan pengendalian internal yang beresiko, namun memiliki kelemahan berupa kesalahan penargetan apabila estimasi nilai kontrak terlalu rendah. Sehingga faktor kapabilitas penaksir menjadi kunci agar nilai kontrak sesuai potensi.

Kata kunci: Penaksiran retribusi parkir, kurang cermat, SPIP.

ABSTRACT

The purpose of this study is to reveal the lack of careful consideration of Sleman Regency Original Revenue (PAD) from parking fees, evaluate the implementation of government internal controls in implementing parking retribution withdrawal policies, and explore the factors that have not been able to optimize revenues from parking retribution sector in Sleman Regency. This qualitative study uses a case study approach, conducted an in-depth examination of parking documents, and investigated participants regarding the implementation of parking fees in Sleman Regency.

The results of the study showed that the estimation of parking retribution revenue in 2014-2016 had higher results than the targeting set by the Regional Government of Sleman Regency. Although targeting is always increasing every year but the large increase tends to be constant is not proportional to the increase in the number of vehicles and tourists who become the main component of parking.

The lack of precision in targeting is still happening even though the parking implementation model in Sleman Regency has implemented a work contract system that locks the achievement of parking retribution revenue while moving the risk of failed revenue to the parking manager. This fact is due to the estimation of the contract value that is too low due to limited resources (employees). The implementation of the Government Internal Control System (SPIP) has not been able to control the contract value determined by the estimator.

The contract model in parking retribution withdrawals in Sleman Regency has the advantage of being simpler in implementation so that it eliminates risky internal control activities, but has the disadvantage of targeting errors if the estimated contract value is too low. So that the estimating capability factor is the key so that the contract value matches the potential.

Keywords: Assessment of parking fees, inaccuracy, SPIP.