Evaluation of Subscription Parking Levy Data Entry Procedure [Case Study of Kediri District Transportation Office]

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ABSTRACT

Subscription parking levies are payments for parking fees that must be paid by motor vehicle owners. This type of research is descriptive research using qualitative methods. The main issue of public services that is developing in it is that there is still low quality of service provided by government officials. One thing that is interesting to research is the implementation of subscription parking services in Kediri Regency. The aim of this research is to provide a strong basis for evaluating the procedure for inputting subscription parking levy data at the Kediri Regency Transportation Agency. By using theories regarding tax administration, government accounting, good governance, and the use of information technology, this research aims to provide a clear picture of effectiveness, efficiency and accountability in managing subscription parking fees at the regional level. The results of the research show that the implementation of subscription parking services in Kediri Regency needs to be improved.

Keywords: Procedure Evaluation, Subscription Parking Levies, Kediri District Transportation Office, Tax.

INTRODUCTION

The Transportation Agency is an implementing element of regional autonomy, which organizes part of the Regional Government affairs, in the field of Transportation. The Department of Transportation is led by the Head of Service. The Head of Service is domiciled under and responsible to the Regent through the Secretary. In the Department of Transportation, a technical implementation unit can be formed to carry out some operational technical activities and / or supporting technical activities that have a work area. Before being formed into the Surabaya City Transportation Office, Kediri Regency Transportation Office used to be three separate offices, namely the LLAJ Office, Terminal Office, Parking Office. With the existence of Regional Autonomy, the Surabaya City Transportation Office was formed which is a combination of the three Departments above "LLAJ Service, Terminal Service, Parking Service". (Law No. 22 Year 1999 and Government Regulation No. 25 Year 2000).

The data collection process for subscription parking levies at the Kediri District Transportation Office is conducted through several sources. Data is obtained from reports of field officers who record the number of parking vehicles and the amount of retribution collected each day. In addition, the data also comes from direct payment by parking users at the Transportation Agency office.

Accurate data collection is essential to maintain the integrity of the subscription parking levy system (Susanto, 2011). This process requires regular monitoring and good coordination between field officers and administrative staff to ensure that the incoming data is valid. Incomplete or inaccurate data can lead to errors in parking levy management.

The process of inputting subscription parking levy data is done manually using a spreadsheet application. Every day, the administrative staff enters data from field officer reports and payment

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data directly into a spreadsheet designed to record retribution. This inputting is done repetitively and requires high accuracy to avoid errors.

LITERATURE REVIEW

In the research with the title "Evaluation of Subscription Parking Levy Data Entry Procedures at Dishub Kediri District", the tax aspect can be linked to relevant concepts and theories regarding local tax management, tax administration, and transparency in public financial management. Although parking retribution is a different type of levy from tax, both have similarities in terms of collection, recording, and monitoring related to state or local finances.

The following is a theoretical foundation relevant to the management and evaluation of retribution, particularly in the context of data entry related to local tax or retribution:

1. Theory of Local Retribution

   Local retribution is a levy imposed by the local government for services or facilities provided to the community. Law No. 28/2009 on Regional Taxes and Levies stipulates that retribution is a form of taxation that must be managed with the principles of efficiency and fairness. Subscription parking levies managed by the Kediri District Transportation Agency (Dishub) must be processed with accurate procedures and in accordance with applicable regulations, including data entry procedures that must be transparent and accountable. Therefore, this study examines how the parking levy data entry procedure is in accordance with existing regulations and contributes to optimal local revenue.

2. Theory of Tax Administration and Local Tax Management

   Tax administration is a process that includes data collection, recording, processing, and reporting information related to tax or levy obligations. In this case, the procedure for inputting subscription parking levy data can be analyzed using the principles of tax administration to ensure that the entire process is carried out efficiently and accurately. According to Sukandi (2015), tax administration aims to ensure that revenue from taxes or levies can be received by the government in an optimal and accountable manner. Data entry carried out by the Kediri District Transportation Agency must comply with the principles of accuracy and timeliness, and minimize the potential for errors in recording that can have an impact on local revenue.

3. Government Accounting Theory

   Government accounting is a public financial information management system used to record, process, and report financial transactions conducted by the government. SIA (Government Accounting System) regulates how financial data involving retribution revenue must be recorded and accounted for in accordance with applicable standards. Mardiasmo (2018) states that government accounting must ensure accountability and transparency of state or local financial management, including in terms of retribution management. Therefore, an evaluation of the procedure for inputting subscription parking levy data must also pay attention to whether the recording and financial reporting system used is in accordance with applicable accounting principles in government.

4. Good *Governance* Theory

   Good governance refers to the principles of good governance in government, including transparency, accountability, and public participation. In the management of subscription parking fees, the application of *good governance* principles is essential to ensure that the entire data entry process is conducted in a transparent and accountable manner. According to Robinson (2007), good governance principles can be applied in the management of local tax and levy administration to ensure that all financial information produced reflects the actual conditions and can be accounted to the public. Evaluation of subscription parking levy data entry

procedures should ensure that the entire process supports the implementation of good governance at the local level.

5. Performance Measurement Theory in Public Administration

Performance measurement in public administration aims to assess the extent to which policies or procedures implemented can achieve predetermined goals. Mardiasmo (2011) states that public administration performance can be measured through efficiency, effectiveness, and quality of services provided. The evaluation of data entry procedures will also see whether the existing system can minimize errors or leaks in recording retribution that should be received by the local government. Thus, efficient and effective procedures will improve data accuracy which has implications for better financial management.

6. Information and Communication Technology (ICT) Theory in Regional Financial Management

Information and communication technology (ICT) has an important role in modernizing financial management systems and public administration. According to Turban et al. (2018), the utilization of information technology in public financial data management can improve efficiency and accuracy in the data entry process and facilitate monitoring and reporting. In the context of parking levy data entry, ICT can be used to improve the quality of inputted data, speed up administrative processes, and facilitate access to relevant information for policy makers. Therefore, the evaluation of the data entry procedure should also pay attention to the utilization of information technology used in the Kediri District Transportation Agency.

7. Framework of Thought

Based on the theoretical basis that has been explained, this research will examine the procedure for inputting subscription parking levy data at the Kediri District Transportation Agency using relevant theories such as tax administration, government accounting, *good governance*, and information technology. The framework used in this research is as follows:

1) Parking Retribution Data Entry Procedure: Evaluation of the steps taken in inputting subscription parking levy data, either manually or using information technology.
2) Efficiency and Accuracy of Data Entry: An assessment of how quickly and accurately parking levy data can be inputted and recorded in accordance with applicable procedures.
3) Transparency and Accountability: An evaluation of how data entry procedures support the principles of transparency and accountability in local financial management.
4) Information Technology Utilization: An assessment of the use of information systems in inputting parking levy data and how these technologies support efficiency and reduce potential errors.

RESEARCH METHOD

This research uses a qualitative method which is a research method based on the philosophy of postpositivism which studies the state of scientific objects (Sugiyono, 2017) which focuses on how the procedure for entering subscription parking levy data at the Kediri District Transportation Office. Qualitative research is purposeful research in which data collection consists of collecting, managing, analyzing, and compiling data conducted through observation or survey and documentary. The method used to collect data is an important part of a study because the purpose of research is to obtain information.

The type of data in this research is qualitative data. This research uses primary data sources and secondary data. Primary data is data obtained from direct surveys to the field or research objects.

Secondary data is supporting data from primary data in the form of data taken from records regarding events or events that have occurred in the form of writings from books and scientific journals that raise issues in accordance with the information needed in this study. To obtain the data and information needed in conducting this research, the author only seeks information or analyzes the procedure for inputting subscription parking levy data, and what obstacles are experienced at the time of inputting this data, as well as several other supporting documents that can provide clear information about the research objectives, besides that the author uses three data collection techniques, namely: *In-depth Interview* (*In-dept Opened Ended Interview*), *Direct Observation*, Document Analysis (*Record Review*).

FINDINGS AND DISCUSSION

Data Entry Procedure for Subscription Parking Fee at the Kediri District Transportation Office:

1. The Head of the Kediri District Transportation Office ordered the Head of Dalops to carry out data collection and processing activities.
2. The Head of Dalpos receives an order from the Head of Service and then the Head of Parking Section to draft the data collection for subscription parking fees.
3. Kasi Perparkiran Develop technical guidelines for data collection and processing of subscription parking levy data and forward to staff.
4. Staff receive an order from the Head of Parking to create and print subscription parking retribution data and forward it to the Head of Parking.
5. The Head of Parking receives and corrects the subscription parking retribution data created by the staff and forwards it to the Head of Dalops.
6. The Head of Dalops corrects and signs the data, then forwards it to the Head of the Kediri District Transportation Office.
7. The Head of Kediri District Transportation Office corrects and signs the data received from the Head of Dalops and the Head of Office forwards it to the Head of Dalops for follow-up.
8. The Head of Dalops instructs the Head of Parking to distribute the completed data collection.
9. The Head of Parking ordered staff to distribute data collection to all fields in the Kediri District Transportation Office and the Regional Secretary.
10. Staff confirms, then creates a subscription parking retribution data report and forwards it to the Head of Parking.
11. The head of parking gave directions and forwarded it to the staff to input the data.
12. Staff input data and process the data received and forward it to the Head of Parking.
13. The Head of Parking corrects if there is anything that needs to be corrected and gives direction to the staff on the processed draft then forwarded to the Head of Dalops.
14. The Head of Dalops corrects anything that needs to be corrected and forwards it to the Head of Parking.
15. The Head of Parking gave instructions to the staff to correct, print, and save the data file.
16. Staff repair, print and save in data files.
17. Finish.

Based on the above procedure, there are several things that need to be evaluated such as:

Effectiveness Analysis of Standard Operating Procedures (SOP)

1. Review of Applicable SOPs

The SOP applicable at the Kediri District Transportation Office for data entry of subscription parking fees has been consistently implemented. However, an evaluation of the effectiveness of this SOP shows some weaknesses, especially in terms of the limited technology used. The implemented SOP focuses more on manual methods that require a lot of time and effort. The existing operational standards are not supported by automation tools that should speed up the data entry process. In addition, there is no integrated system to monitor the development of parking retribution in real-time. As a result, the data inputted is often irrelevant when it enters the further management stage. The implementation of SOPs that are more adaptive to the latest technology should be considered to improve the effectiveness of data management (Suryadi and Supriyanto, 2016). With more modern SOPs, data entry time can be reduced and verification and validation processes can be carried out more efficiently.

2. SOP Compliance with Field Conditions

Although SOPs for data entry have been established, matching them with field conditions remains a challenge. In the field, the volume of data collected varies greatly and is often larger than manual methods can handle. As a result, existing SOPs cannot be fully followed due to time and resource constraints. In addition, dynamic field conditions such as unpredictable numbers of vehicles on certain days make it difficult to consistently apply the SOPs. This results in a buildup of data that has not been inputted within the specified time. Therefore, it is necessary to adjust the SOP to be more flexible and responsive to changes in the field. Conformity between SOPs and field conditions can only be achieved if there is a good monitoring system and real-time data collection (Lestari and Putra, 2018). This will allow SOPs to be applied more effectively in various conditions.

3. Impact of SOPs on Data Accuracy and Precision

The implemented SOP directly affects the accuracy and precision of subscription parking retribution data. With the existing manual SOPs, the risk of input errors is quite high due to the absence of an automated system that can verify the data directly. Inaccurate data can cause problems in budget planning and local financial management. The absence of strict standards for data validation in the early stages also increases the risk of inputting incorrect data. This can slow down the overall process as staff have to double-check the data to ensure its accuracy before it can be used further. In the long run, suboptimal SOPs can undermine confidence in the reliability of retribution data. To improve data accuracy and precision, existing SOPs should include stricter verification stages as well as the use of technology that enables automatic data validation. Thus, the quality of inputted data will be better and can be used as the basis for more accurate decision-making.

Improved Data Quality of Subscription Parking Levy

1. Use of Technology to Improve Data Entry

The use of technology in inputting subscription parking levy data is one of the most effective ways to improve data quality (Priyanto and Syafrudin, 2019). Technology such as specialized financial applications and automation systems can reduce input errors and speed up the recording process. By using the right technology, data can be inputted in real-time and directly integrated with existing financial systems. This technology also allows for more organized data collection, making it easier to monitor and evaluate regularly. In addition, the automated system can provide notifications if there are errors or discrepancies in the inputted data, which helps speed up the correction process. Thus, the use of technology will improve efficiency and accuracy in the management of parking retribution. However, technology implementation requires proper training for human resources so that they can use it optimally. Therefore, training programs need to be conducted in conjunction with the procurement of new technology systems.

2. Optimizing Data Collection in the Field

Optimizing the collection of subscription parking levy data in the field is very important to improve the quality of the inputted data (Andriana and Wibowo, 2020). One way to do this is by providing field officers with more sophisticated tools, such as mobile devices that are connected to the central data management system. With this tool, data can be directly sent to the system without having to go through a manual input process. The data collection process can also be optimized through training field officers so that they are more skilled in collecting and recording data. This training should include ways to ensure the data collected is accurate and up-to-date. In addition, the implementation of mobile applications will allow for more efficient data collection.
With this optimization, data collected in the field will be more accurate and ready to be inputted into the system without going through an excessive verification process. This will save time and reduce the risk of input errors.

3. Supervision and Quality Control Strategy

Supervision and quality control are essential to ensure that the data inputted into the subscription parking levy system is of high quality (Utami and Fajar, 2021). One strategy that can be implemented is to conduct periodic audits of the input data. This audit is conducted to ensure that all data entered is in accordance with the standards and there are no errors. Apart from audits, supervision can also be carried out by introducing an automated supervision system that can monitor data in real-time. This system will provide notifications if inappropriate or suspicious data is found, so that it can be immediately corrected before it becomes a bigger problem. Good monitoring will improve the accuracy and precision of retribution data management. By implementing a stricter monitoring strategy, the risk of data errors can be minimized. This will have a positive impact on overall retribution management, as more accurate and precise data will help in better planning and decision-making.

Effectiveness of Subscription Parking Levy Management

1. Monitoring and Evaluation Process of Retribution Data

The process of monitoring and evaluating subscription parking levy data at the Kediri District Transportation Office aims to ensure the accuracy and relevance of the information collected. Every month, the administration conducts an evaluation of the inputted data, compared to the daily reports from the field officers. This evaluation also includes observing changes in parking utilization patterns and trends in retribution revenues, which helps in future planning. Monitoring is done by comparing month-to-month retribution data to identify unusual fluctuations. With regular monitoring in place, officers can immediately spot and address issues related to the accuracy of the inputted data. In addition, analysis of historical data provides important insights for future decision-making. However, effective monitoring requires a good information system and adequate manpower to analyze the data (Iskandar and Nur, 2011). Limited human resources in data management and evaluation can result in a slow analysis process. Therefore, there is a need for improvement in data management to ensure all processes run efficiently and effectively.

2. Impact of Retribution Management on Local Revenue

Effective management of subscription parking fees directly contributes to the increase of local revenue. With a good system and accurate data, the Transportation Agency can calculate the amount of retribution coming in more precisely. This leads to better financial planning and more efficient budget allocation. Another positive impact of good management is increased transparency in the use of funds derived from parking fees (Setiawan and Widyanto, 2016). Accurate data allows local governments to report revenues to the public and ensure accountability in the use of funds. This transparency is

important to increase public trust in the government. However, if retribution management is not done properly, it can result in the loss of potential revenue that could have been obtained. Therefore, the Transportation Agency needs to continue to improve the retribution management system so that it can make an optimal contribution to local revenue.

3. The Role of Interdepartmental Coordination in Retribution Management

Coordination between sections in the Transportation Agency is very important in the management of subscription parking fees. Each section has a different but interrelated role, from data collection in the field to inputting and monitoring. Without good coordination, the data management process can be hampered and lead to errors. The importance of effective communication between field and administrative staff cannot be overlooked. Unclear information or lack of communication can lead to incorrect data entry and inaccurate reports. Therefore, regular meetings between departments to discuss existing problems and workable solutions are essential. With good coordination, all parking retribution management processes can run more smoothly and efficiently (Alamsyah and Ratna, 2017). It also allows the Transportation Agency to respond to changes in field conditions quickly and appropriately. The success of parking levy management is highly dependent on the synergy between all parts involved.

Proposed Improvements to SOPs and Data Entry Processes

1. Implementation of Special Application for Retribution Data Entry

The implementation of a specialized application for subscription parking levy data entry can improve efficiency and accuracy. The application is designed to facilitate automated data entry, verification, and reporting processes, reducing reliance on manual methods. With an integrated system, all data can be accessed in real-time, enabling faster analysis and better decisions. The application can also be equipped with a feature to automatically monitor payments, providing notifications to officers if there is a delay in payment. With the automation feature, the data entry process becomes faster and errors that may occur due to manual entry can be minimized. Therefore, investment in information technology will have a positive impact on the management of parking fees. However, for the successful implementation of this application, training is required for staff so that they are able to operate the new system properly (Subhan and Alfiansyah, 2019). Support from management in terms of budget and resources is also needed to ensure the system runs well. The procurement of this application must be accompanied by a continuous development plan to ensure efficiency is maintained.

2. Simplification of Data Entry Procedures

Simplifying the procedure for inputting subscription parking levy data is an important step to improve efficiency. Overly complicated procedures can lead to confusion among officers responsible for inputting data, causing errors and delays. By identifying unnecessary steps in the inputting process, the Transportation Agency can streamline the procedure to make it more efficient. Simplifying the process can include removing redundant steps and clarifying instructions for officers. With simpler procedures, officers will more easily understand the workflow and be able to complete tasks faster. This will not only reduce inputting time, but also improve the accuracy of the inputted data. It is important to educate the entire team about the new simplified procedures and provide the necessary training. This will ensure that everyone involved in the data entry process understands the changes and can adapt quickly. With this simplification, it is expected that retribution data management can run more smoothly and efficiently.

3. Improving the Quality of Human Resources through Training and Education

Improving the quality of human resources through training and education is one of the keys to improving data entry of subscription parking fees. Proper training will provide staff with the necessary knowledge and skills to use new information technology and applications. With improved skills, staff can handle data more quickly and accurately, and minimize inputting errors. Continuing education on retribution management procedures and the use of technology should be a regular agenda for the Transportation Agency. With regular training, staff will be better equipped to adapt to changes and utilize the latest technology. This training program can also increase staff motivation and job satisfaction, which in turn has a positive impact on their performance. As part of improving the quality of human resources, the Transportation Agency needs to conduct periodic evaluations of staff skills and knowledge. This will help in determining which areas need further attention and development. With the right HR development strategy, the Transportation Agency can ensure more efficient and effective parking levy management.

CONCLUSIONS

Based on the data obtained above, conclusions can be drawn, namely:

Manual data entry procedures have a significant effect on time efficiency (Rahmawati and Fadli, 2022). Manual processes take longer because each step must be done in stages, from collecting, inputting, to checking data. Without automation, inputting large amounts of data often slows down work completion.

Manual inputting takes about twice as long as using an integrated computer-based system. This happens because in the manual system, officers have to do a double-checking process to minimize errors that often occur during data entry. An automated system can filter out invalid data and speed up the process so that it is more efficient.

The procedure for entering subscription parking data is the input of subscription parking data. There are obstacles, due to the absence of a special financial application that records transactions and lack of human resources, as well as lost parking receipts and incomplete data are also obstacles that cause the data entry process to take a long time. In minimizing the problems that occur, it is necessary to have a financial application and additional human resources in carrying out tasks, and grouping receipt data. Therefore, to minimize the occurrence of problems so that the input of subscription parking levy data runs well, it is necessary to have a procedure (SOP).

LIMITATION & FURTHER RESEARCH

This study has several limitations that need to be considered. First, this study only focuses on the subscription parking data entry procedure at the Kediri District Transportation Office, so the evaluation results may not be generalizable to other areas that have different conditions and procedures. Secondly, this research may have been conducted within a limited time span, so it has not been able to evaluate the entire data administration cycle thoroughly or assess the long-term effectiveness of the existing procedures. Thirdly, if the study only used limited interviews or observation methods, the evaluation results may lack depth. Fourth, the limited interviews may have involved only a few employees, thus not covering the perspectives of all stakeholders. Finally, the evaluation may not have taken an in-depth look at the technological infrastructure that supports the input of parking data. For example, the limitations of the internet network or the software used in the Transportation Agency could be factors that were not fully measured in the study.

Further research can be conducted in various regions to understand how parking data entry procedures differ in each region, so that the results can be compared or generalized. Further research could focus on the use of technology or digital systems that support data entry, such as database systems or mobile applications that can simplify the process. This study could also assess the effectiveness of automation versus manual procedures. Further research can evaluate the satisfaction of users involved in data entry, both from the side of employees and the public who use subscription parking. This study can explore aspects of ease of use and job satisfaction in the procedures implemented. Examine the

effect of training or debriefing on employees in improving the accuracy and speed of parking data entry. This study can shed light on whether regular training can minimize errors and improve efficiency. Future research can explore the potential of applying artificial intelligence-based technology to minimize data input errors and detect patterns that may occur in the management of subscription parking data.

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