INTRODUCTION

In accordance with the interests of all layers and the level of Revenue of the Public to support the activities of local governments which every year always increase both routine and development activities in all fields, so consequently the Regional Government must be able to provide substantial funds to support the implementation of these activities. Therefore, the sources of revenue need to be increased efficiently and effectively, especially the Original Regional Revenue itself as stated in the 1945 Constitution in the form of Regional Taxes, Regional Retributions, Company Results and Regional Wealth and others. Legitimate Local Revenue (Nurul Huda, 2015: 32). In Kendari there are still a number of problems with the reception of parking fees that have not been managed optimally. In addition to being one of the sources of revenue for local governments, Regional Retribution is also a dominant factor in its role and contribution to support the regional government, one of which is Parking Revolution. Parking retention as one of the sources of Regional Original Revenue (ROR) originating from the Public, where governance is carried out by the Kendari Parking Area Company which consists of 400 parking locations locations that are considered to have large revenues in parking retreats including markets, tourist attractions and center of the crowd. In 2017, the parking refusal target reached regional revenue through parking restructuring of 1 billion rupias. Based on the Mayor of Kendari regulation No. 4 of 2014 concerning changes toKendari regulation No. 2 of 2012 concerning the breakdown of general services.

Parking retribution problems, especially in Kendari, seem to be a problem that has no shadows. Starting from the remedial acceptance problem, there are still many obstacles in its governance where there are still many strategic parking areas but are not registered in Local Revenue Offices. Parking as a parking area as well as the problem of parking breaks on the edge of public roads rules are very unclear and often incorrectly used by irresponsible individuals who use these moments to reap profits.

The regional apparatus of Kendari which is in charge of carrying out collection and governance of Own Source Revenue is the Local Revenue Offices Service of Kendari, with the existence of Own Source Revenue it can able to collect the maximally revenue. After regional sources revenue can be known exactly how to collect, how big and when it will be done. The sources that have been collected are intended for the regions to manage their own households as well as possible. The potential that can be extracted by the Kendari government to increase revenue by increasing Own Source Revenue by intensifying and extending through extracting sources of Own Source Revenue, so that the

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contribution of Local Government Budget (APBD) will be increase (Yuliati, 200:45).

Research Questions
Based on the background described above, the formulation of the problem in the research on Parking Governance Studies in Kendari as follows

1. How is parking Governance in Kendari?
2. What is the strategy of Parking Governance that can be done by Kendari government in optimizing parking Governance in Kendari?

Objective of Study
Based on the background description and research question, the objectives to be achieved in this study are as follows

1. To find out how parking Governance in Kendari.
2. To find out the strategy of parking Governance that can be done by Kendari government in optimizing parking Governance in Kendari.

Literature Review
The Manager concept by Governments
According to Ali (2011; 164) are actors involved in each government are the state consists of public sector institutions, the private sector includes private companies engaged in various fields and other informal sectors in the market. Communities consist of individuals and groups (whether organized or not) who interact socially, politically and economically with formal and informal rules. The Society includes the Public institutions, professional organizations and others. Governance has two orientations, first the achievement of the objectives of its constituents such as: legitimacy (is the government chosen and won the trust of its people), accountability, securing of human rights, autonomy and devolution of power, and assumption of civil control, second orientation depends on the extent to which the government has competition, and the history of where the structures and mechanisms of politics and administration function effectively and efficiently.

Government is a paradigm that encourages the interaction of three important domains of a country (government, private sector and community) in government. By having mutual trust among the three domains, the participation level in participation and government activities will increase so that public problems can be solved and the benefits of development can be felt by all parties.

Kendari Government as the manager of parking retributions in Kendari, in this case is Own-Source Revenue (PAD) of Kendari, based on the results of an interview with one of the employees at the Own-Source Revenue (PAD) explained that parking Governance in Kendari had a direct connection to parking owners in both Private Ownership, Personal and State Owned Enterprises (BUMN) that are included in the working area local Revenue Offices (Dispenda) of Kendari. Based on Regional Regulation No. 2 of 2011 by distribution 30% of the total turnover in each month.

Governance Concept
Related to the Governance of local taxes and retributions in Indonesia, it has undergone several changes to the original process which was enacted by Law No. 18 of 1997 concerning Local Taxes and Retributions as amended by Law No. 34 of 2000. Subsequently revised into Law No. 28 of 2009 on Local Taxes and Retributions then Law on Local Taxes and Retributions previously revoked and declared no longer valid.

Based on Section 62 paragraph (1) the local Taxes and Retributions Law is governing that the object of parking taxes is the implementation of parking lots outside the road body, both provided that relate to the principal business and provided by a business, including the provision of a place to keep motorized vehicles. Definition of parking is a state of immovable vehicle that is not temporary. Furthermore, those that do not include object parking tax are:

1. Organizing parking lots by the government and local government.
2. Organizing parking lots by offices that are only used for their own employees.
3. Organizing parking lots by embassies, consulates and representatives of foreign countries with reciprocity.
4. Implementation of other parking lots arranged by regional regulations.
5. The subject of parking taxes is person or organization that carries out parking for motorized vehicles and parking taxpayers are private persons or organization of parking lots.

Local Retribution Concept
According to the Director at General of Fiscal Balance of Republic of Indonesia (2004: 60), the contribution of retributions to the receipt of Own Source Revenue of local Government which is relatively constant needs to be given serious attention to the region. Because theoretically, especially for retrained districts, they should have a greater role/contribution to Own Source Revenue.

Parking Taxes Concept
The object of parking taxes is a taxes on the provision of parking spaces outside the road, both provided as a business, including the provision of a place for caring for motorized vehicles and the provision of free parking as a service to the organizers. The object of parking is:

1. Organizer of parking lots by the government, provincial government and local government.
2. Organizers of parking lots by offices that are only used by employees themselves.

RESEARCH METHOD
Research types
The strategy used in this research is a sequence of quantitative and qualitative analysis, the purpose of this strategy is to identify the concept component (subconcept) through analyzing quantitative data and then collecting qualitative data to expand available information (Abbas, 2010: 222).
Population and Samples
The population in this sample is employees at Own Source Revenue (DISPENDA) and Departments of Transportation, Department of Communication and Informatics of Kendari, while the population in this research are all owners of motor vehicles in Kendari.

Furthermore, to analyze the governance of parking at the Department of Own Source Revenue, Departments of Transportation, Department of Communication and Informatics, withdrawal sampling technique was conducted using purposive sampling technique. The sample criteria used were the number of employees taking care of the Local Taxes and Retribution at Own Source Revenue, Departments of Transportation, Communication and Informatics of Kendari is 25 employees from the institution which handle parking in Kendari. Beside that the research informant was should determined.

Location and Time of the Research
This research was conducted in Kendari, with the reason that Kendari is currently a city with the most motor vehicle owners in Southeast Sulawesi. So that is the highest number of parking locations in Southeast Sulawesi. The time for the study will be carried out for 6 months from the initial seminar.

Data Source
Sources Data in this research are primary data and secondary data. Primary data is obtaining directly data from the subject of research by using directly data retrieval object as the source information (Nata, 200: 93). In this case to get data by distributing questionnaires and interviews. Secondary data is obtaining data through documents and reports related to the study of parking Governance in Kendari.

Data Type
To Obtain data or Information Needed by the Writer using the Following Methods
1. Primary data is obtaining direct data from the results of research in the field, namely: questionnaire filling and interviews of parking users and other levels of satisfaction.
2. Secondary data which includes: history of parking Governance in Kendari, total of Motorized Vehicles, total of parking lot locations, and regulations related to parking Governance.

Data Collection Techniques
The data Collection Techniques that Carried out in this Research are as Follows
1. Interviews is the most sociological research techniques because of their form derived from verbal interactions between respondents’ research (Black, 2009: 305).
2. Questionnaire is a method of taking data which used of written questions to obtain information from the respondent in the form of reports about the person or things (Arikunto, 2006: 151).
3. Observation is collecting data by researchers by making observations and plunging in space directly to the research location.

Data Analysis Techniques
The data obtained from the field research location used primary and secondary data, will be compiled, explained, presented and released using Qualitative Descriptive in the form of explanations and explanations in detail and then analyzed and narrated according to the mechanism of writing this research.

DISCUSSION AND RESULT
Parking Planning Governance in Kendari
Goal Setting
The results of data processing using the IBM SPSS program showed that of the 25 research respondents in the two department, it shows that 86% of respondents answered that the overall goal setting process had been carried out, while 28% of respondents answered that the goal setting process was mostly done and only 4% of respondents answered only a small part of the process setting goals.

Formulation of Circumstances
The formulation of circumstances is the second process done with regards to governance planning parking in Kendari which conducted by the Local Revenue Offices (DISPENDA) and Departments of Transportation, Communication and Information. Implementation of the process of formulating conditions related to parking planning Governance in Kendari. The results of data processing using the IBM SPSS program show that out of 25 research respondents 75% of respondents stated that the process of formulating conditions related to parking Governance in Kendari had been carried out as a whole. While other respondents as much as 28% revealed that the process of formulating conditions related to parking Governance in Kendari had been carried out thoroughly.

Identify facilities and Constrains
The results of data processing regarding identify facilities and constrain in parking Governance in Kendari. The results of data processing which shows that of the 25 respondents of the several institution, namely the Local Revenue Offices and Departments of Transportation, Communication and Informatics, 64% of respondents stated that it has made the process of identifying the ease and constraints related to governance of parking in Kendari. While 36% of the other respondents stated that most had been carried out the process of identify facilities and constrains related to parking Governance in Kendari.

Development Plan
The executor of the plan development was related to the parking Governance in Kendari. The results of data processing using the program IBM SPSS which shows 25 respondents the Local Revenue Offices, Departments of Transportation, Communication and Information, namely, 76% of respondents stated that the development phase of the plan related planning the governance of the parking Kendari has been done as a whole, while 20% Respondents stated that most had been done regarding the development of planning plans related to parking.
Governance in Kendari, and only 4% of respondents stated that only a small part of the planning development phase was related to parking Governance in Kendari.

**Direction of Parking Governance**

**Coordinating**

The results of data processing involve coordination carried out in parking Governance in Kendari. Results of processing data showing 25 respondents on the several Institution agencies namely the Local Revenue Offices and Departments of Transportation, Communication and Informatics, namely, 72% respondents stated that it was very often involves parking Governance in Kendari, better coordination among related institutions coordinate among field in scope of the Local Revenue Offices and Departments of Transportation, Department Communication and Informatics, while 28% of respondents stated that the process of coordination often do regarding the manager's parking in Kendari, better coordination among relevant institutions and coordination related offices within the scope of the Department of Revenue and Departments of Transportation, Communication and Information.

**Motivation**

The results of data processing are related to the motivation carried out in parking Governance in Kendari. The results of data processing showed 25 respondents in the two offices namely the Department of Revenue and Departments of Transportation, Communication and Information, 76% respondents stated that the administration of employee motivation is often done by the leadership, both at the Department of Revenue and Departments of Transportation, Communication and Information, while 20% of respondents stated that the motivation has often done to the employee by the leadership, both at the Department of Revenue and Departments of Transportation, Communication and Informatics. And only 4% of respondents said that giving motivation to employees is still rarely done.

**Communication**

The communication process that occurs is in accordance with the results of processing research data. The results of data processing using the program IBM SPSS which shows that of the 25 respondents Department of Revenue and Departments of Transportation, Communication and Information, 44% of respondents stated that the process communication that occurred at the stage of directives regarding governance managing parking in Kendari has been very effective, efficient, and easy to understand while 44% Respondents stated that communication that occurred during the briefing phase concerning parking Governance in Kendari has been quite effective, efficient and sufficiently understood related to parking Governance in Kendari, and only 12% of respondents stated that the communication process that occurred during the briefing phase involved the Governance of parking in Kendari.

**Commands**

The influence of orders given by superiors to employees related to parking Governance in Kendari. The results of data processing using the program IBM SPSS which shows that of the 25 respondents Department of Revenue and Departments of Transportation, Communication and Information, 44% of respondents stated that the orders given by superiors related to the process and procedures managing parking in Kendari has been very influential while 36% Respondents stated that the orders given by superiors regarding the process and Governance of parking in Kendari were quite influential, and only 20% of the research respondents stated that the orders given by superiors regarding the direction of parking Governance in Kendari still lacked influence.

**Achievement of Parking Governance Objectives**

**Use of Organizational Resources**

The effectiveness and efficiency of the use of organizational resources in order to achieve the objectives of parking Governance carried out by Local Revenue Offices and Departments of Transportation, Communication and Informatics.

The results of data processing using the program IBM SPSS which shows that of the 25 respondents Local Revenue Offices and Departments of Transportation, Communication and Information, 40% of respondents said that the use of resources organisation in the implementation of the parking governance in Kendari has been carried out very efficiently and effectively, while 40% respondents stated that the use of resources in the implementation of governance organisation parking in Kendari on the Local Revenue Offices and Departments of Transportation, Communication and Information quite effective and efficient, and only 20% of survey respondents stated that the use of organizational resources in implementing parking Governance in Kendari is still less effective and efficient.

**Standard Operating Procedure**

Standard application. Operational procedures in the parking Governance in Kendari be undertaken by the Local Revenue Offices and Department of Transportation, Communication and Informatics.

The results of data processing using the program IBM SPSS which shows that of the 25 respondents Local Revenue Offices and Departmentof Transportation, Communication and Informatics, 8% of respondents stated that satandar operational procedures in the governance of parking in the Kendari has been implemented as a whole, while 60% respondents stated that the standard operational procedures in parking Governance in Kendari were mostly implemented, and only 32% of respondents stated that only a small part of the implementation of operational standards in implementing parking Governance in Kendari is still less effective and efficient.

**Supervision of Parking Tax Governance**

**Internal and External Supervision**

Internal supervision is carried out by the Department of Revenue and Departments of Transportation, Communication and Information.

The results of data processing using the IBM SPSS program show 25 respondents of the Department of Revenue and Departments of Transportation, Communication and Informatics, 68% of respondents stated that internal supervision with parking governance in Kendari had been carried out as a whole, while 32% Respondents stated that internal supervision
related to parking governance in Kendari was mostly carried out by the Local Revenue Taxes and Departments of Transportation, Communication and Informatics.

The results of data processing using the IBM SPSS program show 25 respondents from the Local Revenue Offices and Departments of Transportation, Communication and Information research, 56% of respondents stated that external supervision with parking governance in Kendari had been carried out as a whole, while 44% respondents stated that external supervision related to parking governance in Kendari was mostly carried out by the Department of Revenue and Departments of Transportation, Communication and Information.

**Preventive and Repressive Supervision**

In relation to parking governance in Kendari, preventive supervision is a form of supervision carried out before the implementation of Local Taxes and Retribution is carried out at the location of parking lots and parking retraction points in Kendari.

The results of data processing using the IBM SPSS program show 25 respondents of the Local Revenue Offices and Departments of Transportation, Communication and Information research, 28% of respondents stated that preventive supervision had been carried out as a whole before the implementation of taxes withdrawals and parking retributions in Kendari, while 64% of respondents stated that preventive supervision had been carried out as a whole before the implementation of parking tax and parking retraction in Kendari and only 8% of respondents stated that only a small part of preventive supervision was carried out before the Local Taxes and Retribution parking retreat in Kendari.

The results of data processing using the IBM SPSS program showed 25 respondents, 28% of respondents stated that repressive supervision had been carried out in its entirety after the implementation of Local Taxes and Retributions in Kendari, while 68% of respondents stated that most repressive supervision had been and only 4% of respondents stated that only a small part of repressive supervision was carried out.

**Active and Passive Supervision**

Implementation of active supervision in Parking Governance in Kendari. The results of data processing using the IBM SPSS program show 25 respondents of the Local Revenue Offices and Departments of Transportation, Communication and Informatics are 16% of respondents stated that active supervision regarding the implementation of restructuring and taxes in Kendari had been carried out thoroughly, while 60% of respondents stated that most active supervision had been carried out in relation to the implementation of retributions and taxes in Kendari and only 12% of respondents stated that only a small portion of active supervision was carried out related to the implementation of restructuring and taxes in Kendari by Local Revenue Offices and Departments of Transportation and Information.

**CONCLUSIONS AND SUGGESTIONS**

**Conclusions**

**After Conducting Research on the Study of Parking Governance in Kendari the Conclusions can be Drawn as Follows**

1. Parking planning governance in Kendari has been carried out as a whole and very good category where the measuring indicators include: goal setting process, formulation of conditions, identification of facilities and obstacles, and implementation of plan development.
2. The direction of parking governance in Kendari has been carried out and good category where the measuring indicator is coordination, motivation, communication and orders.
3. Achievement of parking governance in Kendari has been done and good category where the measuring indicator is: the use of organizational resources and operational standards.
4. The existing supervision on parking governance in Kendari has been carried out and in good categories, where the measuring indicators are internal and external, preventive and repressive, and active and passive supervision.
5. Public satisfaction parking governance in Kendari can also be concluded that the average Public response in sufficient categories regarding satisfaction measurement indicators includes: Public satisfaction with applicable parking rates and Public satisfaction with parking services.

**Suggestions**

Hopefully that the governance of parking in Kendari can be optimized to increase Own Source revenue but also pay attention to the rights of road users, traffic continuity and availability of road space and parking capacity in kendari. Beside that other writers can continue this research with more specific focus. Governance parking is one of the things that is very important for the future development of Kendari.

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