Reformulation of Parking Levy Management as a Good Governance Strategy to Improve Regional Original Revenue

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Keywords:
Parking Levy; Regional Original Revenue; Levy Management; Local Government.

Abstract

Regional levies constitute one of the strategic sources of Regional Original Revenue (ROR) that support the financing of local government administration. One type of regional levy is the parking service levy. Although it is not the primary source of levy revenue, the parking service levy in Pekanbaru City makes a significant contribution to the increase of Regional Original Revenue. This study aims to analyze the management of parking levies in enhancing Pekanbaru City's Regional Original Revenue and to identify the obstacles encountered in their implementation. This research employs a normative legal research method using a statutory and conceptual approach, conducted through a literature review of primary and secondary legal materials. The findings indicate that increasing Regional Original Revenue from parking levies requires effective and integrated management by the relevant authorities, encompassing planning, organizing, implementation, and supervision. However, several challenges remain, including weak supervision, limited human resources, low discipline of parking attendants in remitting levies, inadequate official attributes of parking officers, and low public awareness. Therefore, strengthening the management and supervision system of parking levies is essential to optimize their contribution to Regional Original Revenue.

Kata kunci:
Retribusi Parkir; Pendapatan Asli Daerah; Pengelolaan Retribusi; Pemerintah Daerah.

Article history:
Received: 15-01-2025
Revised 13-04-2025
Accepted 22-04-2025

Abstrak

Retribusi daerah merupakan salah satu sumber Pendapatan Asli Daerah (PAD) yang memiliki peran strategis dalam mendukung pembiayaan penyelenggaraan pemerintahan daerah. Salah satu jenis retribusi daerah adalah retribusi pelayanan parkir. Meskipun bukan merupakan sumber utama penerimaan retribusi, retribusi pelayanan parkir di Kota Pekanbaru memiliki kontribusi yang cukup penting terhadap peningkatan PAD. Penelitian ini bertujuan untuk menganalisis pengelolaan retribusi parkir dalam upaya meningkatkan Pendapatan Asli Daerah Kota Pekanbaru serta mengidentifikasi kendala yang dihadapi dalam pelaksanaannya. Metode penelitian yang digunakan adalah penelitian hukum normatif dengan pendekatan perundang-undangan dan konseptual, melalui studi kepustakaan terhadap bahan hukum primer dan bahan hukum sekunder. Hasil penelitian menunjukkan bahwa peningkatan PAD dari sektor retribusi parkir memerlukan pengelolaan yang efektif dan terintegrasi oleh instansi terkait, yang meliputi aspek perencanaan, pengorganisasian, pelaksanaan, dan pengawasan. Namun demikian, dalam praktiknya masih ditemukan berbagai kendala, antara lain lemahnya pengawasan, keterbatasan sumber daya manusia, rendahnya disiplin juru parkir dalam penyetoran retribusi, ketidaklengkapan atribut resmi juru parkir, serta rendahnya kesadaran masyarakat. Oleh karena itu, diperlukan penguatan sistem pengelolaan dan pengawasan retribusi parkir guna mengoptimalkan kontribusinya terhadap Pendapatan Asli Daerah.

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INTRODUCTION

The implementation of regional autonomy requires each regional government to have adequate financial capacity to be able to finance the implementation of government and public services independently (de Mello, 2000; Ferro & Sorrentino, 2010; Nalle, Oki, & Sangaji, 2021; Turala, 2009). One of the main indicators for assessing regional fiscal readiness and independence is the size of the contribution of Regional Original Income (PAD) to the Regional Revenue and Expenditure Budget (APBD) (Ismiyana, Parinduri, Awaliah, Riduan, & Afrizal, 2025; Pasaribu & Arnita, 2024). In this context, regional levies are one source of income that has great potential to be optimized, including parking service levies (Widiyaningrum & Maulana, 2025). In Pekanbaru City, rapid economic growth and community activity, marked by the increasing number of shopping centers, shops, restaurants, cafes, and tourist destinations, should be directly proportional to the increase in parking fee revenue. However, the reality on the ground shows that the management of parking fees still faces various social problems, such as the prevalence of illegal parking attendants, the practice of charging fees that do not comply with official rates, the failure to provide proof of parking payments to service users, and the low comfort and security of parking facilities. These conditions indicate the potential for significant leakage of regional revenue, so that the contribution of parking fees to Regional Original Revenue (PAD) is not optimal as expected.

Various previous studies have examined parking fees as part of the source of Regional Original Income, both from the perspective of regional economics, public administration, and fiscal policy (Tribuani, Saebani, & Saptaji, 2025; Yakub, Wijaya, & Effendi, 2022). Some studies focus on the contribution of parking fees to PAD and the effectiveness of their collection quantitatively, by assessing the achievement of targets and revenue realizationm(Indah, Yunus, Lutfi, Mangun, & Haprin, 2025; Pradana & Andi, 2025; Rudin & Bakarbessy, 2025). Other research focuses more on technical operational aspects, such as the collection system, deposit mechanisms, and the role of parking attendants in increasing regional income (Aprilia & Maesaroh, 2025; Purnomo, Santoso, Astuti, Aviantoro, & Mahon, 2023; Rindi & Darmi, 2025; Shaheen, 2005). However, there is still relatively limited research examining parking retribution management comprehensively from a normative legal and local governance perspective, particularly linking regulations, local government authority, and management practices in the field. Furthermore, studies specifically addressing Pekanbaru City, integrating legal, institutional, and social aspects of parking issues, are still scarce (Abduh, Anto, & Abdulghani, 2025). Thus, although the literature on parking retribution has developed, there is still room for further research, particularly in analyzing the gap between legal norms and the implementation of parking retribution management policies.

Based on these empirical phenomena and conditions, this study aims to analyze in-depth the management of parking fees in an effort to increase Pekanbaru City's

Regional Original Income. Specifically, this study is directed at examining the role of the local government, particularly through the Transportation Agency, in regulating, implementing, and supervising the collection of parking fees in accordance with the provisions of applicable laws and regulations. In addition, this study also aims to identify various obstacles faced in the management of parking fees, both originating from regulatory aspects, human resources, monitoring systems, and the level of public and parking attendant awareness. By using a normative legal approach, this study is expected to provide a complete picture of the conformity between legal norms governing parking fees and their management practices in the field. The ultimate goal of this study is to formulate a more systematic understanding of parking fee management as a strategic instrument in increasing regional fiscal independence.

This research is important considering that parking fees are a source of Regional Original Income (PAD) that has a direct impact on the community, so their management is crucial for the quality of public services and the level of public trust in local government. Optimizing parking fees not only impacts the increase in PAD but also contributes to reducing regional dependence on transfer funds from the central government. The research gap in this study lies in the lack of normative legal studies that specifically examine the management of parking fees by linking the regulatory framework, the institutional role of local government, and the social reality of parking in Pekanbaru City. Previous research tends to be partial and focuses more on quantitative or administrative aspects alone, without deeply examining the gap between legal norms and policy implementation. Therefore, this research is expected to provide academic contributions to the development of regional administrative law studies as well as practical contributions to local governments in formulating more effective, transparent, and equitable parking fee management policies.

RESEARCH METHODS

This study uses normative legal research with an analytical-exploratory nature (Firmanto & Sutrisno, 2026; Negara, 2023; Rohman, Mu'minin, Masuwd, & Elihami, 2024). Normative legal research was chosen because the focus of the study is directed at analyzing legal norms, legal principles, and legal doctrines that regulate the management of parking fees in relation to increasing Regional Original Income. This research design was carried out through a library research approach by examining various laws and regulations, legal concepts, and the views of legal experts (Creswell, 2014; Creswell & Poth, 2016). The approaches used include a statute approach and a conceptual approach to obtain a comprehensive understanding of the legal regulations and implementation of parking fee policies by local governments. With this design, the study aims to find a match between applicable legal norms and parking fee management practices in Pekanbaru City.

In normative legal research, the concepts of population and sample are not used as in empirical research. Therefore, the object of this study focuses on legal norms and legal materials relevant to the management of parking fees. The research analysis unit

includes laws and regulations governing regional taxes and fees, particularly parking fees, as well as the doctrines and opinions of legal experts related to regional finance and public services. The selection of legal materials was conducted purposively, based on their relevance and relevance to the research problem. Therefore, the legal materials analyzed in this study are considered to represent the entire study object required to answer the research problem formulation.

The data sources in this study are secondary data, consisting of primary legal materials, secondary legal materials, and tertiary legal materials (Ajayi, 2023). Primary legal materials include relevant laws and regulations, including the 1945 Constitution of the Republic of Indonesia, Law Number 28 of 2009 concerning Regional Taxes and Levies, Law Number 33 of 2004 concerning Fiscal Balance between the Central Government and Regional Governments, and Law Number 22 of 2009 concerning Road Traffic and Transportation. Secondary legal materials include legal textbooks, scientific journals, research results, and scholarly works by experts related to regional levies and regional financial management. Meanwhile, tertiary legal materials, including legal dictionaries, the Great Indonesian Dictionary, and other relevant sources, were used as supporting materials. Data collection techniques were conducted through literature review by systematically identifying, inventorying, and reviewing legal materials. Non-structured interviews were used to a limited extent as supporting data when necessary, but were not used as the primary data source (AUBERLET et al., 2014).

The collected data were then analyzed using qualitative descriptive analysis, which involves describing and explaining the data in a systematic narrative form without the use of statistical calculations. The analysis was conducted by interpreting legal provisions, linking norms, and comparing normative provisions with parking levy management issues (MILES & HUBERMAN, 1984). The results of the analysis were then structured logically and argumentatively to address the research questions. Conclusions were drawn using a deductive method, which involves drawing conclusions from general legal provisions to specific conclusions in accordance with the focus of the research study. This analytical technique is expected to provide a deeper understanding of parking levy management in increasing Pekanbaru City's Regional Original Income.

RESEARCH RESULTS AND DISCUSSION
Results

The research findings indicate that parking levy management in Pekanbaru City is a crucial component of the strategy to increase Regional Original Revenue (PAD). Under Law No. 1 of 2022, PAD is the primary indicator of regional fiscal independence in the implementation of regional autonomy. Normatively, parking levies have legal legitimacy as a source of regional revenue collected for services provided by the government. However, implementation in the field indicates that the contribution of parking levies is not optimal, despite the region's significant economic potential. High population mobility and the growth of motorized vehicles should significantly impact parking levy revenue growth. However, the lack of integrated management results in

revenue leakage. This situation highlights a gap between the legal norms governing parking levies and their implementation in practice, particularly in the context of levy governance and accountability.

From a planning perspective, the Pekanbaru City Transportation Agency has developed various policies and strategic steps for parking levy management. This planning is realized through setting revenue targets, regulating parking spots, and providing outreach to parking attendants and terminal managers. The local government is also working to instill an understanding among parking attendants regarding the obligation to pay fees in accordance with applicable regulations. However, research shows that this planning has not been fully followed by an effective implementation mechanism. Parking attendants are still found to be failing to pay the full amount of the fees collected, thus preventing the planning goal of increasing local revenue (PAD) from being fully achieved. This demonstrates that sound planning without the support of a robust control and oversight system tends to be incapable of producing optimal policy outcomes.

The organization of parking retribution management is carried out through a division of authority between the Transportation Agency, terminal managers, and parking attendants. Structurally, the Transportation Agency serves as the technical agency responsible for parking management and development. The research findings indicate that this division of duties is normatively clear, but in reality, there are still weaknesses in coordination between the parties. The lack of transparency from terminal managers and weak oversight of parking attendants result in an ineffective organizational system. The presence of illegal parking attendants is a key indicator of a weak organizational system in parking management. This condition makes it difficult to control retribution revenue and has implications for the low contribution of parking fees to local revenue (PAD). Therefore, the research findings demonstrate that organizational efforts that are not supported by effective coordination and communication will undermine the objectives of parking retribution management.

In terms of actuation, the Pekanbaru City Transportation Agency has implemented various enforcement efforts against illegal parking practices and illegal parking attendants. These enforcement efforts are implemented in response to the rampant irregularities that are detrimental to the region. The research findings indicate that enforcement efforts have not been implemented sustainably and consistently. Incidental enforcement tends not to deter violators. Furthermore, the lack of commitment and seriousness of local governments in making the parking sector a policy priority also impacts the effectiveness of the drive. Yet, the parking retribution sector has the potential to be a significant source of revenue if managed seriously. These findings indicate that the drive without consistent and sustainable policy support is unable to create structural change in parking retribution management.

Supervision (control) is a crucial element in parking levy management. Research shows that supervision is carried out by the Regional Tax and Retribution Management Agency and the Transportation Agency. However, this supervision is still limited to

administrative and budgetary aspects, and does not directly address collection practices in the field. The Regional Tax and Retribution Management Agency's limited authority to impose direct sanctions on violators results in low oversight effectiveness. Meanwhile, the Transportation Agency conducts direct field supervision, but with limited human resources. As a result, various violations, such as irregular payments and illegal parking practices, are still found. This indicates that an incompletely integrated monitoring system is a major cause of parking levy leakage.

Providing official attire to parking attendants is a key policy in parking levy management. Research shows that providing vests and membership cards (KTA) aims to differentiate between official and unofficial parking attendants. This policy, in principle, provides a basis for easier oversight for the government and the public. However, in practice, many parking attendants still do not wear the full set of official attire. This complicates supervision and opens up opportunities for illegal parking. Furthermore, budget constraints for providing attributes also hamper the implementation of this policy. These findings indicate that the provision of official attributes is not yet fully effective as a tool for controlling parking fees without strict oversight and enforcement of sanctions.

The main obstacle in managing parking fees is weak supervision. Research shows that irregular and incomplete supervision results in many violations going undetected. Weak supervision directly impacts low compliance among parking attendants in paying fees. Furthermore, a lack of coordination between supervisory agencies exacerbates this situation. Effective supervision should be preventive and repressive, but in practice, it is more administrative in nature. This indicates that weak supervision is a dominant factor hampering the optimization of parking fees in Pekanbaru City.

Limited human resources are also a significant obstacle in managing parking fees. Research shows that the number of supervisors is disproportionate to the size of the area being supervised. Furthermore, the quality of human resources still needs to be improved through training and coaching. These limitations prevent optimal supervision. In fact, most technical supervision in the field is outsourced to third parties without assistance from the Transportation Agency. This situation opens up opportunities for irregularities and reduces accountability in parking fee management. The discipline of parking attendants in paying fees is also a serious problem. The research results show that many parking attendants are still undisciplined in making deposits as agreed. The lack of firm sanctions leads to repeated violations. Furthermore, the limited number of officers directly collecting fees is also a factor hindering the achievement of revenue targets. This situation indicates that weak enforcement of regulations has a direct impact on low local revenue (PAD) from the parking sector.

Low public awareness also worsens parking fee management. Research shows that the public tends to be passive in responding to parking violations. Many parking users choose not to report violations because they perceive the losses to be relatively minor. This low level of public participation leads to suboptimal social oversight. As a

result, violations continue to occur without adequate oversight. These findings demonstrate that parking fee management is not solely dependent on the government but also requires public support and awareness.

Discussion

Research findings indicate that parking fee management in Pekanbaru City does not fully reflect the principles of good governance. Theoretically, good governance emphasizes transparency, accountability, effectiveness, efficiency, and a focus on public service (Amalia, 2023; Birdayanthi, Yusriadi, & Ikmal, 2025; Singh, 2023). From the perspective of state administrative law, the management of parking fees is a form of government action (bestuursdaad) which must be implemented in accordance with the general principles of good governance (AUPB), including the principles of legal certainty and the principles of openness (Santoso, Rahayu, & Ardiyanto, 2025). The discrepancy between legal norms and practices in the field indicates serious problems in the implementation of public policy. Menurut teori implementasi kebijakan Edward III (Mubarok, Zauhar, Setyowati, & Suryadi, 2020; Nurwan, 2019), Successful implementation is determined by communication, resources, the disposition of implementers, and bureaucratic structure. In the context of parking fees, weak institutional commitment and oversight result in the ineffectiveness of established regulations. This confirms that good regulations without the support of institutional capacity and implementer integrity will not produce optimal policy performance.

The planning carried out by the Pekanbaru City Transportation Agency has normatively fulfilled the elements of public policy, but research results indicate that the planning is not yet based on risk analysis and oversight capacity. In public management theory, planning is the initial stage that determines the success of achieving organizational goals (O'Toole & Meier, 2015; Tomaževič, Tekavčič, & Peljhan, 2017; Tompkins, 2023). Effective planning must be accompanied by performance indicators, realistic targets, and ongoing evaluation mechanisms (Bryson, 2018). In the context of parking fees, planning should consider the potential for revenue leakage, the level of compliance of parking attendants, and the oversight capacity of local governments. Research shows that planning remains normative and administrative in nature, failing to address the technical aspects of field control. This aligns with (Bryson, Edwards, & Van Slyke, 2018)view that many public policies fail not because of a lack of regulation, but because of weak implementation planning. Therefore, parking fee management planning needs to be directed towards a risk- and performance-based approach to improve the effectiveness of PAD collection.

Organizational issues in parking retribution management reflect weak coordination among stakeholders. In public organization theory, coordination is a key instrument for uniting various work units to effectively achieve organizational goals (James & Nakamura, 2015; Selznick, 1948). The study found that although an organizational structure for parking management had been established, coordination between the Transportation Agency, terminal managers, and parking attendants was not

optimal. The absence of a strong coordination mechanism opened the way for illegal parking attendants and unofficial collection practices. This aligns with Osborne's (2010) assertion that coordination failures in the public sector often lead to inefficiency and budget leakage (Islam & Mohna, 2024). In the context of local revenue (PAD), weak organization directly impacts the decline in parking retribution contributions. Therefore, strengthening the coordination system and clarifying lines of authority are key prerequisites for increasing the effectiveness of parking retribution management.

Inconsistent actuation indicates a lack of political will on the part of local governments in managing parking retribution. According to public leadership theory, political will is a key factor in successful policy implementation (Mfene, 2008; Saputra, Karini, Jayus, & Rosodor, 2026). The research findings indicate that enforcement of illegal parking remains incidental and unsustainable, thus failing to provide a deterrent effect. However, the parking levy sector holds significant potential to increase regional revenue (PAD) if managed seriously and consistently. The local government's indecisiveness in prioritizing parking levies reflects a weak commitment to optimizing regional revenue sources. This aligns with the view of Denhardt & Denhardt (2015), who emphasize the importance of public-interest-oriented leadership. Without strong and consistent leadership, parking levy management policies will remain merely administrative documents with no real impact on increasing PAD.

Weak oversight of parking levy management indicates the need for oversight system reform. In management control theory, oversight serves to ensure that activities are implemented according to established plans and standards (Agbejule & Jokipii, 2009; Kanthi Herath, 2007). The research findings indicate that oversight of parking levies remains fragmented between the Transportation Agency and the Regional Tax and Levy Management Agency. This lack of integrated oversight results in many violations going undetected and unaddressed. According to (Ibrahim, Aneta, Wolok, & Aneta, 2024), regional financial oversight must be conducted internally and externally to ensure accountability in PAD management (Muliyati, Amir, Din, A, & Pattawe, 2022). In this context, weak oversight is a major factor contributing to parking levy revenue leakage. Therefore, strengthening an integrated, performance-based oversight system is an urgent need in parking levy management.

The provision of official attire to parking attendants should serve as an instrument of social control in the management of parking fees. In social control theory, official symbols and identities play a crucial role in building compliance and legitimacy (Durkheim, 1982). However, research shows that without strict oversight and sanctions, the policy of providing attire remains largely symbolic. Many parking attendants do not wear all the required attire, making it difficult to distinguish between official and unofficial parking attendants. This aligns view that the law will not be effective without the support of a legal structure and culture. Therefore, official attire needs to be integrated with data collection systems, digital monitoring, and sanction enforcement to effectively function as a control tool.

Limited human resources demonstrate the need to strengthen institutional capacity in parking fee management. According to capacity building theory, the quality of public policy is largely determined by the competence of implementing officials (UNDP, 2009). Research shows that the number and quality of supervisory officers are not commensurate with the scope of the area being monitored. This situation results in suboptimal field supervision. Mardiasmo (2018) emphasized that increasing local revenue (PAD) requires professional and integrity-driven personnel. Therefore, local governments need to invest in improving the quality and quantity of human resources through training, recruitment, and an adequate incentive system to ensure professional parking levy management.

The lack of discipline among parking attendants in paying their fees reflects weak administrative law enforcement. In legal compliance theory, consistent enforcement of sanctions is a key factor in fostering compliance. Research shows that violations of retribution are often not strictly enforced, resulting in a permissive effect. View that legal effectiveness is influenced by law enforcement and the sanctions applied. Without consistent enforcement of sanctions, parking attendants lack incentive to comply. Therefore, strengthening administrative law enforcement is a key prerequisite for improving parking attendant discipline and compliance.

Low public awareness demonstrates the importance of a participatory approach in parking levy management. In the concept of participatory governance, the public is viewed as a partner of the government in overseeing public services. The research results show that the public tends to be passive about parking violations because they perceive the losses to be relatively small. This situation indicates low legal awareness and public participation. However, public participation can be an effective social oversight instrument in preventing local revenue leakage. Therefore, local governments need to encourage public participation through legal education, transparent parking tariff information, and providing easily accessible complaint mechanisms.

Overall, this study confirms that optimizing parking fees requires synergy between clear regulations, strong institutions, effective oversight, and public participation. This finding aligns with theories of good governance and public management, which emphasize the importance of integration between policies, institutions, and implementing actors. Without comprehensive improvements in these aspects, the contribution of parking fees to Pekanbaru City's Regional Original Income will remain suboptimal. Therefore, the policy implication of this study is the need for comprehensive reform of parking fee management, encompassing legal, institutional, and social aspects, to support regional fiscal independence.

CONCLUSION

Based on the research results, the most interesting finding indicates a significant gap between the normative regulations and the practical management of parking fees in Pekanbaru City. Regulations designed to ensure transparency and accountability have not been optimally implemented. The main problem lies not in the absence of legal

regulations, but rather in weak institutional governance, low human resource capacity, minimal coordination between stakeholders, and an ineffective system for monitoring and enforcing administrative sanctions. This situation has resulted in leakage of regional revenue, the prevalence of illegal parking attendants, and the low contribution of parking fees to Regional Original Income.

This research's contributions are both theoretical and practical. Theoretically, this study enriches the study of state administrative law and regional finance by placing parking fees within an integrative framework of good governance principles that integrate legal aspects, public policy, and government management. Practically, the research findings can serve as the basis for evaluation and policy recommendations for local governments to improve the planning, organization, implementation, and oversight of parking fee management. The limitations of this research lie in the use of a normative legal approach which is not supported by in-depth empirical field data and the scope of the research is limited to one area, so further research with an empirical approach and wider regional coverage is very necessary.

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