

THE TANJUNGPINANG CITY GOVERNMENT'S STRATEGY TO INCREASE PARKING RETRIBUTION REVENUE AS A SOURCE OF LOCAL-GENERATED REVENUE IN 2024

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Abstract

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Revenue

This research examines the Tanjungpinang City Government's strategy to increase parking retribution revenue as a source of Local-Generated Revenue in 2024. Despite a rise in the number of motor vehicles in Tanjungpinang City, the actual parking retribution revenue over the last three years (2021-2023) has not met its set targets. This is due to suboptimal management of parking spots and inadequate use of technology, which leads to potential revenue leakage. The study aims to identify effective strategies that the Tanjungpinang City Transportation Agency's Parking Management Unit (UPTD) can implement to maximize local retribution revenue. Using a qualitative approach and a SWOT analysis, the research formulates practical strategies. The findings reveal that the unit's strengths include its existing human resources, the implementation of SOPs, and regular supervision to monitor parking attendants. Additionally, QRIS payments are being piloted at several locations as a modernization effort. However, weaknesses include a lack of non-cash transactions, dependence on the budget, and an insufficient number of staff compared to the volume of parking locations. Opportunities exist in potential collaboration with third parties and increasing public awareness. Threats include the risk of deposits not matching actual revenue and a lack of transaction evidence. Based on the SWOT analysis, the recommended strategies are: a city-wide expansion of QRIS payment implementation, stronger internal supervision and control over parking attendants, optimized collaboration with third parties to secure additional resources outside the government budget, and an increase in both budget and staffing.

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INTRODUCTION

Tanjungpinang has been an autonomous city since 2001 with the implementation of regional autonomy, which gives each region the right to carry out activities by delegating authority to officials or local governments to understand the problems of the community in the region (Susanti, 2017) . Regional autonomy aims to allow regions to organize and manage their households independently, which requires funding from planning to implementation.

Increasing regional independence requires increasing Regional Original Income (PAD) by generating everything that is legally recognized as regional income. The main supporting sectors of PAD are taxes and levies. According to Prof. Dr. Rochmat Sumitro, SH in the book Introduction to Taxation (Marsyahrul et al., 2005) , taxes are public contributions to the state treasury based on law (which can be enforced) without any direct reciprocal services to pay for general expenses. Meanwhile, levies are public contributions to the state treasury based on law with reciprocal services that can be directly demonstrated by the government.

Parking fees are one of the sources of local revenue (PAD) regulated in Tanjungpinang City Regional Regulation No. 4 of 2016 concerning the implementation and collection of parking fees. This must be regulated by law because, according to (Pohan, 2021) , collecting money from the public must be regulated by law, as levies outside those stipulated by law can be classified as robbery.

In (Tuwo et al., 2017) explained that parking retribution management must be effective and efficient to achieve optimal collection. (Teguh Permana et al., 2022) added that the digital era can prevent parking fund leakage, thereby achieving parking retribution revenue targets.

Tanjungpinang City's PAD comes from regional taxes, regional levies, natural resource management results and other legitimate revenues, including parking levies (Wirawan, nd) . Tanjungpinang City has many parking areas on the edge of public roads and government and private parking service providers that should provide significant results as a source of PAD (Butarbutar, 2014) . Parking levies are evidenced by parking tickets from parking attendants to service users, with rates set in regional regulations and divided between parking attendants and the government (Haq & Efendi, 2019) .

The Tanjungpinang City Regional Budget (APBD) fluctuated: in 2022 it was Rp 972,730,880,607, in 2023 it increased to Rp 1,139,834,701,537, and in 2024 it decreased to Rp 1,091,098,096,767. Regional revenue also increased from Rp 963,794,610,038 in 2022 to Rp 1,025,544,664,712 in 2023.

Tanjungpinang City's PAD fluctuated: in 2021 it was Rp 135,594,423,077, increasing in 2022 to Rp 177,695,189,634, then decreasing in 2023 to Rp 161,201,959,602.

Based on Tanjungpinang City Regional Regulation Number 4 of 2016, parking fees consist of:

Table 1. Retribution Rates

Type of vehicle	Single Parking Rate
Motorized vehicles with more than 4 (four) wheels	Rp. 2,500,-
4 (four) wheeled motorized vehicle	Rp. 2,000,-
2 (two) wheeled motorbike	Rp. 1,000,-
Type of vehicle	Monthly Parking Rates
Motorized vehicles with more than 4 (four) wheels	Rp. 150,000,-
4 (four) wheeled motorized vehicle	Rp. 120,000,-
2 (two) wheeled motorbike	Rp. 45,000,-
Type of vehicle	Annual Parking Rates
Motorized vehicles with more than 4 (four) wheels	Rp. 1,080,000,-
4 (four) wheeled motorized vehicle	Rp. 864,000,-
2 (two) wheeled motorbike	Rp. 216,000,-

The initial rate is valid for a maximum of two hours, with an additional 100% charge for each subsequent hour. Parking is divided into two types: on public roads operated by the Parking Technical Implementation Unit (UPTD Perparkiran), and dedicated parking areas operated by the Transportation, Communications, and Informatics Agency (Dishubkominfo) and the Parking Technical Implementation Unit (UPTD Perparkiran). The UPTD Perparkiran implements a system for determining potential revenue based on parking location surveys, with excess revenue being used as an incentive for parking attendants.

The number of vehicles in Tanjungpinang City shows an increase: four-wheeled vehicles from 24,484 (2021) to 26,154 (2023), and two-wheeled vehicles from 157,988 (2021) to 165,176 (2023) (Arianto et al., 2024).

The target and realization of parking fees show a significant gap:

Table 2. Target and Realization of Retribution

Year	Target	Realization	%
2021	Rp. 1,200,000,000	Rp. 1,114,193,000	93%
2022	Rp. 2,900,000,000	Rp. 1,419,000,000	49%
2023	Rp. 3,000,000,000	Rp. 1,687,601,000	56%
2024	Rp. 3,000,000,000	Rp. 1,768,837,500	59%

The Regional Regulation stipulates administrative sanctions in the form of verbal and written warnings, permit revocation, and administrative fines. Fines for violations are: Rp200,000 (2-wheeled vehicles), Rp500,000 (4 or more wheels), and Rp50,000 (non-motorized vehicles). Late payments are subject to interest of 2% per month for a maximum of 12 months, and unlicensed businesses are subject to a maximum of three months' imprisonment or a maximum fine of Rp50,000,000.

Major issues in 2024 included the proliferation of illegal parking attendants at various locations, such as Jalan Raja Haji Fisabilillah, Pujasera Akau Potong Lembu,

Ramayana, and TCC, which led to regional revenue leakage (Simamora, 2024) . Weak supervision allowed for extortion and tariff discrepancies, minimal regulatory outreach, inadequate parking facilities, unclear parking signs, and a lack of innovation in non-cash payment systems (Simamora, 2024) .

This situation requires special government attention to maximize parking levy revenue to increase local revenue (PAD). (Ikbal et al., 2023) emphasize the need for synergy between the workplace and educational institutions to improve human resource quality. PAD optimization strategies differ across regions due to varying socioeconomic conditions (Triarda & Damayanti, 2021) .

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This study examines the Tanjungpinang City government's strategy, through the Transportation Agency, to increase parking levy revenue as a source of Regional Original Income (PAD). The phenomenon examined is the suboptimal PAD from the parking levy sector, as evidenced by the failure to achieve parking levy targets over the past three years. Similar issues have been observed in several other regions in Indonesia.

Usvianti Latifah Humairah, Endah Dwi Kusumastuti, and Iyeh Supriatna conducted a study titled "Analysis of Parking Retribution Management as a Strategy to Increase Locally-Generated Revenue (Case Study of the Bandung City Government)" (Humairah et al., 2021) . Using a qualitative descriptive method, the study aimed to determine the performance of the Bandung City government in managing parking levies and provide recommendations for effective strategies to increase local revenue. The results showed that parking retribution management has implemented implementation and control aspects, but has not yet complied with the established Standard Operating Procedures, such as parking rates that do not comply with Regional Regulations, many locations are still controlled by illegal parking attendants, and the use of electronic parking terminals is not optimal.

M. Ziaul Haq and Dr. Efendi, SH, M.Sc. researched "The Banda Aceh City Government's Strategy in Increasing Locally-Generated Revenue Through Parking Retribution" (Haq & Efendi, 2019) . The study analyzed the Banda Aceh City Government's strategy in increasing Locally-Generated Revenue (PAD) through parking levies. The problem studied was the government's inability to optimally manage levies as PAD revenue, as seen from the failure to achieve the PAD parking levy target every year. The results showed that the parking levy strategy had not been optimally implemented due to suboptimal management, lack of ticket utilization, lack of methods for determining potential levies, deposits not in accordance with regulations, and low supervision and human resources.

Yufri Mbooh, Umbu Lily Pekuwali, and Norani Asnawi conducted a study on "Management of Parking Lot Retributions as an Effort to Increase Locally-Owned Revenue in the City of Bandung" (Mbooh et al., 2024) . The study aimed to determine the management of parking lot retributions in increasing local revenue in Kupang City and efforts to optimize parking retribution revenue. A qualitative approach was used with interview and observation techniques. Increasing local revenue (PAD) was carried out through planning, organizing, mobilizing/implementing, and monitoring. Improvement efforts included establishing parking retribution regulations and policies, enforcing regulations, increasing supervision, educating the public, and evaluating parking retribution management.

Theoretical Framework

Strategy

Strategy comes from the Greek word "strategos," meaning an effort to achieve victory in war or a careful plan to achieve a specific goal. Strategy is relevant for decision-makers in selecting steps for long-term group sustainability and superiority based on an analysis of internal and external environmental interests (Sampe, 2023) .

Strategy is a regulatory activity in determining basic objectives, designed to determine the direction of the focus of company or organization activities, define organizational values, and provide guidance in dealing with changes in the organizational environment (Sampe, 2023) .

Strategy determination requires preparation to examine the core problems and potential solutions. According to Pearce II & Robinson (in Yunus, 2016), strategic management is a collection of actions that result in the formulation and implementation of plans to achieve organizational goals.

Strategic management can be applied in the public sector with an emphasis on public service, not profit-seeking (Fatimah, 2020) . The relationship between the use of strategic management in the public service sector and increasing regional revenue refers to the services and development provided by local governments to the community (Adnyani, 2018) .

SWOT Analysis

According to Adnyani (2018), SWOT analysis is a classic strategic planning tool that uses a framework of internal strengths and weaknesses, as well as external opportunities and threats, to estimate the best way to implement a strategy. (Ismail, 2020) explains the matrix developed by Wheelen and Hunger with a vertical External Factor Analysis Summary (EFAS) column and a horizontal Internal Factor Analysis Summary (IFAS) column. The SWOT analysis identifies internal and external strategic factors to determine alternative strategies and select strategies to increase parking levy revenue as a source of PAD (Rahayu et al., 2022) .

According to (David, R. & David, R, 2017) , SWOT analysis involves:

- a) Strengths: An organization's internal capabilities, resources, or competitive advantages such as strong brands, patents, skilled employees, or adequate capital.
- b) Weaknesses: Internal limitations or deficiencies that hinder the achievement of goals such as obsolete facilities, lack of research and development, limited product lines, or high production costs.
- c) Opportunities: Favorable external factors that can be exploited such as new markets, favorable regulatory changes, new technologies, or favorable demographic trends.
- d) Threats: Unfavorable external factors that endanger an organization's position such as new competitors, economic recession, changing consumer preferences, or strict government regulations.

The purpose of a SWOT analysis is to identify internal and external factors relevant to an organization; form the basis for developing strategies that utilize strengths and opportunities, address weaknesses, and avoid threats .

The SWOT matrix produces four types of strategies; SO Strategies (Strength-Opportunity): Using internal strengths to take advantage of external opportunities; WO

Strategies (Weakness-Opportunity): Overcoming internal weaknesses by taking advantage of external opportunities; ST Strategies (Strength-Threat): Using internal strengths to reduce the impact of external threats; WT Strategies (Weakness-Threat): Minimizing internal weaknesses and avoiding external threats.

Optimization

Optimization is the search for the best value of several functions within a given context (Saherimiko & Sihalolo, 2022) . It can be defined as the process of improving or making something achieve better results according to initial desires or goals through effective planning to achieve a good end result.

An optimization strategy is an effort to organize something to achieve better results. Careful planning allows individuals or groups to benefit from improvement activities for better results because of the established steps.

According to (Wulandani et al., 2022), optimization indicators consist of:

- a) Objectives The process of implementing optimal activities requires clearly defined objectives to ensure that a series of activities are carried out effectively and efficiently. Objectives can be profit maximization or cost, distance, or time minimization.
- b) Alternative decisions In achieving goals, obstacles and constraints will be faced, so alternative decision-making is needed to answer problems by considering various available choices of interests.
- c) Limited resources According to (Ardiansyah et al., 2011) resources are sources of energy, both human resources and others, in implementing policies. Resource limitations are necessary to achieve efficiency in the process of achieving goals effectively, which can be in the form of budgets and others.

Retribution

Retribution is a contribution from the community to the state treasury based on the law (can be enforced) by receiving reciprocal services (counter-performance) directly shown by the government (Marsyahrul et al., 2005) . All community contributions to the state treasury listed in the law are enforced levies based on reciprocal services provided by the government directly (Anggoro, 2017) .

Parking fees are regional levies as payment for services or special permits provided by the local government for personal or corporate purposes (Purnomo et al., 2023) . This payment is a government policy to regulate or manage parking areas and increase regional revenue, regulated in Tanjungpinang City Regional Regulation Number 4 of 2016 concerning the implementation and retribution of parking.

According to Hendrawan (in Sopbaba et al., 2012) , parking management policies serve two functions: controlling movement and traffic activity, as well as driving economic growth in a region. Regional levies are a significant and influential source of local revenue (PAD), with varying amounts for each region, in line with valid and legal regulations (Alpad, 2022) .

Locally-generated revenue

PAD is revenue that demonstrates a region's ability to raise funds to finance routine activities or development, grouped within the routine revenue of the Regional Budget (APBD) (Kurniawan, 2024) . PAD can be defined as revenue continuously

obtained from local government efforts by utilizing potential financial revenue sources to finance its duties and responsibilities.

According to Ahmad Yani in (Humairah et al., 2021) , PAD is regional income from regional taxes, regional levies, results of managing separated regional assets, and other legitimate PAD in accordance with statutory regulations with the aim of obtaining regional freedom to explore and examine funding in the implementation of regional autonomy.

In research (Sobandi, 1969), according to Roy Bahl there are four objectives of improving regional financial resources: resource mobilization, economic efficiency, justice, and administrative feasibility. There are two obstacles: regulatory and political constraints, and the condition of the administrative structure. According to (Mulya, 2017) , the potential of PAD has not been fully explored due to a lack of regional sensitivity to cultural advantages and regional potential, low compliance and awareness of taxpayers/levies, weak legal systems and regional revenue administration, weakness of the apparatus, bureaucratic concerns about program failure, and a lack of optimism about the results that might be achieved.

METHOD STUDY

This research uses qualitative research methods to examine natural objects, aiming to explain a phenomenon in depth by collecting as much data as possible, either written or oral. A case study approach was chosen as the most appropriate method for this research. According to Susilo Rahardjo and Gudnanto (in Salmaa, 2021), a case study is a method for understanding an individual or group of individuals in greater depth through integrative and comprehensive practices. In addition to studying the characteristics of the individuals studied, it also helps determine solutions to problems encountered, thereby fostering improved character and thinking.

According to (Dr. H. Zuchri Abdussamad, SIK, 2021), a qualitative approach is a research approach that focuses on natural phenomena or symptoms. Research using a qualitative approach is fundamentally naturalistic. Therefore, research using this qualitative approach cannot be tested or conducted in a laboratory, but rather in the field.

This study aims to determine the strategies implemented by the Tanjungpinang City Government through the relevant agency, namely the Transportation Agency, as well as the obstacles or constraints encountered in their implementation. The research location was the Parking Technical Implementation Unit (UPTD) of the Tanjungpinang City Transportation Agency.

The focus of this research is the Tanjungpinang City government's strategy in optimizing parking levy revenue as a source of local revenue. The research was conducted due to the need to optimize parking levy revenue as PAD, considering that in the last three years the parking levy revenue target has not been achieved or realized. The strategies implemented can include policies, programs, management, supervision, and so on. Parking levy revenue that has not reached the target in recent years remains a problem for the Tanjungpinang City government to overcome, so optimizing parking levy revenue is one source of income that can support PAD.

RESULTS AND DISCUSSION

This research focuses on strategies to increase parking levy revenue in Tanjungpinang City. The Tanjungpinang City Transportation Agency has faced

challenges in achieving parking targets in recent years. The study used a SWOT analysis to determine appropriate strategies to increase parking levy revenue, supported by the community and existing human resources.

Tanjungpinang City, the capital of the Riau Islands Province, enjoys a strategic position as a center of commerce and government. The numerous government buildings and tourist attractions contribute to the city's high mobility, necessitating parking facilities, with fees contributing to its Regional Original Revenue (PAD).

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Based on data from the Book of Regional Income Potential in Urban Areas Empirical Studies and Policies in the Parking Sector (Arianto et al., 2024) there was a significant increase in the number of vehicles:

Table 3. PAD for 2-Wheeled and 4-Wheeled Vehicles

Type	2022	2023	2024-2025
4 Wheels	25,525	26,154	26,138
2 wheels	162,585	165,176	172,502

The increase in vehicle numbers was not matched by a commensurate increase in parking fee revenue, indicating a gap in the parking management system. Parking locations decreased from 195 in 2023 to 165 by the end of 2024.

Based on Tanjungpinang City Regional Regulation Number 6 of 2020, the Transportation Agency is a Type B government agency responsible for transportation matters. The agency's vision is "To realize reliable, effective, and efficient transportation services to support economic growth and the welfare of the Tanjungpinang City community" (Tanjungpinang City Transportation Agency, 2023).

Based on Tanjungpinang Mayor Regulation Number 37 of 2020, the Parking UPTD is classified as type A and functions as the technical implementer of parking operations under the Tanjungpinang City Transportation Agency (Tanjungpinang City Transportation Agency, 2023)

Tanjungpinang City parking levy realization data from 2022 to 2024 shows a gradual increase, but has not yet reached the established target. In 2022, the target of Rp 2.9 billion was only achieved by Rp 1.419 billion, or 49%. In 2023, realization increased to Rp 1.687 billion (56%) of the Rp 3 billion target, and in 2024, it reached Rp 1.768 billion, or 59% of the same target . This increase was influenced by increased public awareness, optimization of the collection system, and better oversight. However, there is still *potential loss* due to revenue leakage caused by illegal parking practices, manipulation of payments, and mismatched payments with actual conditions on the ground.

As a mitigation measure against fraudulent practices, a digital payment system using QRIS has been piloted since 2024 at nine locations: Manabu Bintan Restaurant, Mr. Blitz, Cooler City, Pizza Hut, Soedung Rembulan, Tema Coffee and Space, Oucha Ice Cream (Bt 8 & Ganet), RM. Mbah Darno, and Momoyo Ice Cream. The use of this digital payment method aims to reduce potential leakage and ensure that levies go directly to regional coffers.

Based on an interview with the Head of the Parking Technical Implementation Unit of the Tanjungpinang Transportation Agency, Abdurrachman Djou, S.Tr, Tra (Interview April 24, 2025), the main strengths of this agency include the existence of human resources including a monitoring team and parking attendants, the implementation of SOPs with administrative sanctions (SP1 to SP3), trials of the use of QRIS at ten points, and collaboration with the Public Order Agency (Satpol PP) in order to control illegal parking. On the other hand, weaknesses that are still faced are an inadequate monitoring system, the majority of transactions are still cash, low public awareness of the use of tickets as proof of payment, a human resource ratio that is not commensurate with the area and time of supervision, and budget limitations that hamper the realization of various work programs.

Potential opportunities include potential collaboration with third parties through a revenue-sharing system, increased awareness of cashless payments to encourage QRIS adoption, and the development of regulations and technical guidelines as a basis for such collaboration. External threats that need to be addressed include inappropriate retribution payments, resistance to digitalization due to limited infrastructure and user adaptation, and delays in adopting more modern parking technologies.

The SWOT analysis yielded four main strategies. The SO (Strength-Opportunity) strategy encourages the utilization of human resources and collaboration with third parties for parking operations and accelerates the integration of the QRIS system. The WO (Weakness-Opportunity) strategy focuses on developing regulations, socializing the cashless system, and collaborating with external parties to address budget constraints. The ST (Strength-Threat) strategy is directed at strengthening supervision, requiring transaction proof, and optimizing field supervision through existing human resources. Meanwhile, the WT (Weakness-Threat) strategy focuses on increasing cashless transactions, improving the supervisory ratio and awareness of payment proof, and intensively socializing the advantages of the digital system to avoid manipulation and lost revenue.

CONCLUSION

Based on the research results analyzed using SWOT theory, the strategy to increase parking levy revenue as a source of PAD for Tanjungpinang City shows a positive trend in revenue realization, although it has not yet reached the set target. In 2022, the realization of the levy reached IDR 1,419,000,000 from the target of IDR 2,900,000,000 (49%), increasing in 2023 to IDR 1,687,601,000 (56%), and in 2024 it reached IDR 1,768,837,500 (59%) from the target of IDR 3,000,000,000 (Tanjungpinang Transportation Agency, Research Process 2025). This increase reflects improvements in the management system, increased public awareness, and the effectiveness of supervision and the implementation of sanctions. Internally, the Parking Technical Implementation Unit (UPTD) has strengths in the form of human resources responsible for monitoring and implementing standard operating procedures (SOPs), implementing cashless payments through QRIS at 10 trial locations, and collaborating with the Public Order Agency (Satpol PP) to control illegal parking (Interview, April 24, 2025). However, weaknesses remain, such as the dominance of cash transactions, minimal awareness of proof of payment, a disproportionate human resource ratio, and budget constraints that hamper the implementation of ideal programs, including the formation of a control team.

Externally, opportunities can be exploited through collaboration with professional

third parties in managing fees and expanding the QRIS system, although regulatory hurdles remain due to the lack of technical guidelines in the Mayoral Regulation. Threats that need to be anticipated include payments that do not reflect real-world conditions, resistance to digital payment systems, and delays in adopting modern parking technology. Therefore, strategies that need to be implemented immediately include: expanding the use of QRIS and strengthening its supporting infrastructure, improving oversight and human resource ratios to control payments and ticket distribution, and expediting regulations for cooperation with third parties to increase resources without relying on government budgets. Another important solution is ensuring that staffing needs are met to balance the workload with the number of parking locations.

With the integrated implementation of this strategy, it is hoped that parking levy revenue can be optimized as a primary source of local revenue (PAD), given the increasing number of vehicles and parking service users. The use of technology, community involvement, and collaboration with stakeholders will be key factors in the success of parking sector reform in Tanjungpinang City.

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