

Evaluation of Parking Retribution Policy Implementation Based on Stakeholder Perceptions and Its Contribution to Local Own-Source Revenue (PAD) in Malang City

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ARTICLE INFO

Keywords: Parking
Retribution, Policy
Implementation, Stakeholder
Perceptions, Policy
Evaluation, Local Own-Source
Revenue

Received : 25, August

Revised : 22, September

Accepted: 26, October

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ABSTRACT

This study evaluates the implementation of parking retribution policy in Malang City based on stakeholder perceptions and its contribution to Local Own-Source Revenue (PAD). Its novelty lies in examining perceptions of government agencies, parking attendants, and parking users through William N. Dunn's six evaluation criteria, supported by legal compliance. Using a qualitative descriptive approach, data were collected through interviews, observation, and documentation covering 2023–2025. The findings indicate improvements in electronic deposits, parking data management, supervision, and guidance. However, implementation remains uneven, and annual revenue targets have not been achieved. Although parking retribution revenue increased from IDR 10.69 billion in 2023 to IDR 11.17 billion in 2025, its contribution to PAD declined from 1.73% to 1.25%. Thus, its revenue potential remains insufficiently optimized.

INTRODUCTION

Local governments are required to manage their financial resources effectively to support regional development and the delivery of public services. Local Own-Source Revenue (PAD) is an important component of regional finance because it reflects the capacity of local governments to generate revenue from sources within their jurisdiction. One source of PAD is regional retribution, including parking retribution, which is collected in connection with parking services provided by local governments. The management of parking retribution is therefore relevant not only to local revenue generation but also to the implementation and quality of public parking services (Mardiasmo, 2019).

In Malang City, the implementation of parking retribution policy involves the Transportation Agency, the Regional Revenue Agency, parking attendants, and parking service users. These stakeholders have different responsibilities, experiences, and interests in the implementation process. The Transportation Agency is involved in managing parking services and collecting parking retribution, while the Regional Revenue Agency is concerned with regional revenue management within its authority. Parking attendants carry out operational activities at parking locations, whereas users directly experience the application of tariffs and the quality of parking services. Examining these perspectives together can provide a more comprehensive understanding of how the policy is implemented in practice.

During 2023–2025, the management of parking retribution in Malang City was supported by changes in collection and monitoring mechanisms, including electronic deposits through Virtual Account Bank Jatim, the use of the SIPARMA application, supervision, and guidance for parking attendants. Nevertheless, the existence of these mechanisms has not eliminated all implementation problems. The findings indicate that electronic deposits have not been implemented uniformly across all observed locations. Other challenges include limited supervisory capacity, inconsistent provision of official parking tickets, illegal parking, and differences in compliance and parking conditions across locations. These conditions suggest that the effectiveness of a policy depends not only on formal regulations and administrative mechanisms but also on the consistency of implementation at the operational level.

The revenue data also indicate the need to distinguish between nominal growth in parking retribution and its contribution to overall PAD. Realized parking retribution increased from approximately IDR 10.69 billion in 2023 to IDR 10.74 billion in 2024 and IDR 11.17 billion in 2025. However, the annual revenue targets were not fully achieved. Furthermore, the contribution of parking retribution to PAD declined from 1.73% in 2023 to 1.34% in 2024 and 1.25% in 2025. This pattern shows that, although parking retribution generated revenue for the local government, its relative contribution to PAD remained limited and did not increase consistently during the study period. Therefore, the policy should be evaluated based on both implementation practices and its actual contribution to regional revenue.

Previous studies have examined parking retribution and parking policy from different perspectives. Juita and Wahyudi (2024), for example, investigated

the implementation of parking retribution policy in relation to efforts to increase PAD in West Manggarai Regency. Ramadhan, Ismail, and Pananrangi (2024) examined parking retribution management from a good governance perspective in Sinjai Regency. Other studies have focused on particular parking policies, locations, or implementation mechanisms. However, the simultaneous use of perceptions from government agencies, parking attendants, and parking service users as a basis for evaluating parking retribution policy implementation remains an important area of inquiry. In addition, examining the relationship between implementation findings, revenue target achievement, and the contribution of parking retribution to PAD can provide a more comprehensive assessment of the policy.

This study addresses these issues by evaluating the implementation of parking retribution policy in Malang City during 2023–2025 based on stakeholder perceptions. The analysis uses William N. Dunn's six policy evaluation criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. Legal compliance is included as a supporting aspect of implementation evaluation rather than as a seventh criterion in Dunn's framework. By combining stakeholder perspectives with revenue data, this study examines implementation mechanisms, collection and deposit procedures, supervision, implementation constraints, and the contribution of parking retribution to PAD. The findings are expected to provide an evidence-based assessment of implementation performance and identify areas requiring improvement in the management of parking retribution in Malang City.

LITERATURE REVIEW

Local Own-Source Revenue and Parking Retribution

Local Own-Source Revenue (PAD) represents revenue generated by local governments to support regional development and the provision of public services. Regional retribution is one component of PAD and is collected in connection with specific public services provided by local governments. Parking retribution is therefore related not only to local revenue collection but also to the management and delivery of parking services. Effective management requires clear collection procedures, adequate supervision, compliance with applicable regulations, and accountability in the deposit of collected revenue (Mardiasmo, 2019).

In Malang City, parking retribution involves several stakeholders with different responsibilities. The Transportation Agency manages the implementation of parking retribution, while the Regional Revenue Agency has responsibilities related to regional revenue administration and parking tax. Parking attendants carry out collection activities in the field, and parking service users experience the policy directly. These different roles make coordination, consistent implementation, and compliance important aspects of parking retribution management.

Policy Implementation

Policy implementation refers to the process of translating policy decisions into actions intended to achieve established objectives. Edwards III (1980)

identifies four factors influencing policy implementation: communication, resources, disposition, and bureaucratic structure.

Communication concerns the clarity and consistency of information conveyed to policy implementers and relevant stakeholders. In parking retribution management, this includes information about applicable tariffs, collection procedures, deposit mechanisms, and parking attendants' responsibilities. Resources include the personnel, facilities, and supporting systems required to implement the policy and supervise compliance. Disposition refers to the commitment and willingness of implementers to carry out their responsibilities, while bureaucratic structure concerns the division of authority, procedures, and coordination among the institutions involved.

These factors provide a basis for understanding the implementation of parking retribution policy in Malang City. They help explain how policy arrangements are translated into field practices and how communication, supervisory capacity, implementer compliance, and institutional coordination may influence implementation consistency.

Policy Evaluation

Policy evaluation assesses the extent to which a policy addresses the problem it was designed to solve and achieves its intended objectives. This study applies William N. Dunn's six policy evaluation criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness (Dunn, 2018).

Effectiveness concerns the extent to which policy objectives are achieved. In this study, it includes the implementation of parking retribution procedures and the achievement of revenue targets. Efficiency considers the relationship between the resources used and the results obtained. Adequacy examines whether policy outcomes are sufficient to address the problems identified. Equity concerns the fairness and consistency of policy implementation across relevant stakeholder groups and parking locations. Responsiveness assesses how implementation addresses stakeholder needs, concerns, and complaints. Appropriateness considers whether the policy and its implementation are suitable for the problems and objectives being addressed.

Legal compliance is included as a supporting aspect of the evaluation rather than as a seventh criterion in Dunn's framework. It concerns adherence to applicable regulations and procedures, including the implementation of official tariffs, provision of parking tickets, collection and deposit procedures, and the responsibilities of relevant stakeholders. This supporting aspect helps identify gaps between formal policy requirements and actual implementation practices.

Stakeholder Perceptions

Stakeholder perceptions are important for understanding how a policy is experienced by the parties involved in its implementation. Different stakeholders may assess the same policy differently because they have distinct responsibilities, interests, and experiences. Government agencies may emphasize administrative procedures, supervision, and revenue management, whereas parking attendants may focus on collection mechanisms and field conditions. Parking service users

may assess implementation through tariff consistency, ticket provision, service quality, and parking organization.

This study therefore considers the perspectives of the Transportation Agency, the Regional Revenue Agency, parking attendants, and parking service users. Comparing these perspectives allows the evaluation to identify areas of agreement and differences between formal policy arrangements and practices experienced in the field.

Previous Studies and Research Gap

Previous studies have examined parking retribution policy implementation, its contribution to local revenue, and the governance of parking management. Juita and Wahyudi (2024) examined parking retribution policy implementation in relation to efforts to increase PAD, while Ramadhan et al. (2024) discussed parking retribution implementation from a good governance perspective. These studies provide relevant insights into implementation challenges and the importance of governance in managing parking retribution.

The present study differs in its emphasis on stakeholder perceptions as a basis for evaluating policy implementation. It examines the perspectives of government agencies, parking attendants, and parking service users in Malang City during 2023–2025. It also combines Dunn's six evaluation criteria with legal compliance as a supporting aspect and considers revenue realization, target achievement, and the contribution of parking retribution to PAD. This approach is intended to provide a more integrated understanding of implementation conditions, stakeholder experiences, and areas requiring improvement.

Conceptual Framework

This study conceptualizes parking retribution policy implementation as a process involving government agencies, parking attendants, and parking service users. The implementation process is examined through communication, resources, disposition, and bureaucratic structure, as proposed by Edwards III (1980). These factors provide a basis for understanding implementation practices, institutional coordination, supervisory capacity, and compliance in the field.

Stakeholder perceptions are then used to evaluate policy implementation through William N. Dunn's six criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness (Dunn, 2018). Legal compliance is included as a supporting aspect to assess the consistency between applicable regulations and implementation practices.

The evaluation is linked to parking retribution revenue performance during 2023–2025, particularly target achievement and the contribution of parking retribution to PAD. The findings are used to identify implementation strengths, persistent challenges, and opportunities for improvement. This framework does not assume that parking retribution automatically increases PAD; instead, it examines the extent of its contribution and the implementation conditions that may affect revenue optimization.



Figure 1. Conceptual Framework

METHODOLOGY

This study employed a qualitative descriptive approach to evaluate the implementation of the parking retribution policy in Malang City during 2023–2025 based on stakeholder perceptions (Moleong, 2018). The study focused on the implementation process, collection and deposit mechanisms, supervision, implementation challenges, and the contribution of parking retribution to Local Own-Source Revenue (PAD). The stakeholders involved in the study were representatives of the Malang City Transportation Agency, the Malang City Regional Revenue Agency, parking attendants, and parking service users.

Informants were selected through purposive sampling based on their involvement, knowledge, and experience regarding parking retribution policy implementation. Data were collected through semi-structured, in-depth interviews, field observations, and documentation. Interviews explored the implementation mechanism, collection and deposit systems, supervision, obstacles, and stakeholder perceptions. Observations were conducted at selected parking locations and relevant government agencies to examine implementation practices in the field. Documentary data included applicable regulations, parking retribution targets and realizations for 2023–2025, and relevant local revenue and parking management records. These sources were used to complement and cross-check the interview findings.

Data were analyzed using the interactive model of Miles et al. (2014), which comprises data reduction, data display, and conclusion drawing and verification. Data reduction involved selecting and organizing information relevant to the research questions. The selected data were then presented systematically to identify patterns, similarities, and differences among stakeholder perspectives.

Conclusions were drawn and verified by comparing information across sources and data collection techniques.

Data credibility was assessed through source and technique triangulation. Source triangulation involved comparing information from the Transportation Agency, the Regional Revenue Agency, parking attendants, and parking service users. Technique triangulation involved comparing interview findings with field observations and documentary evidence. The findings were subsequently evaluated using William N. Dunn's six policy evaluation criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. Legal compliance was incorporated as a supporting aspect of the evaluation.

RESEARCH RESULT

Implementation of Parking Retribution Policy in Malang City

The implementation of parking retribution policy in Malang City involves the Transportation Agency, the Regional Revenue Agency, parking attendants, and parking service users. The Transportation Agency is responsible for managing parking services and parking retribution, while the Regional Revenue Agency is involved in managing local revenue and the parking sector within its respective authority. Policy implementation encompasses the collection of retribution, deposit procedures, supervision, inter-agency coordination, and revenue management.

One of the changes identified during the 2023–2025 period was the gradual introduction of electronic deposits through Virtual Account (VA) Bank Jatim. In 2023, deposits were still conducted manually. The electronic deposit system was introduced in 2024, initially through a trial involving 51 parking attendants, before being gradually extended. The Transportation Agency also uses the SIPARMA application to manage parking-related information, including parking attendants, parking locations, retribution records, and deposit monitoring.

Field observations and interviews with parking attendants at six research locations revealed that the implementation of electronic deposits was not yet uniform across all observed locations. As presented in Table 1, four locations used VA Bank Jatim, while two continued to use manual deposits.

Table 1. Parking Retribution Deposit Mechanism at Research Locations

Parking Location	Deposit Mechanism
Pasar Besar, Klojen	VA Bank Jatim
Tepi Jalan Umum MOG, klojen	VA Bank Jatim
ATM BRI, Sukun	VA Bank Jatim
Pasar Sawojajar, Kedungkandang	VA Bank Jatim
Pasar Blimbing, Blimbing	Manual
Soekarno Hatta, Lowokwaru	Manual

Source: Research findings, 2026

The findings indicate that four of the six observed locations had adopted the electronic deposit mechanism, whereas two still relied on manual procedures. This variation suggests that the introduction of electronic deposits has supported

the modernization of retribution management, but its implementation remains uneven across the research locations. The continued use of manual deposits also indicates that the transition requires further attention to ensure more consistent implementation and monitoring.

In addition to changes in the deposit mechanism, the Transportation Agency conducts supervision through monitoring, field inspections, guidance, and control activities. These activities cover parking attendants' compliance with applicable procedures, the use of official attributes, tariff implementation, provision of parking tickets, and retribution deposits. However, the findings also identify continuing challenges, including inconsistent provision of parking tickets, illegal parking at some locations, and differences in deposit practices. These conditions highlight the importance of strengthening supervision and ensuring that administrative procedures are implemented consistently in the field.

Overall, parking retribution policy implementation in Malang City demonstrates progress in the use of electronic deposits and digital parking data management. Nevertheless, the coexistence of electronic and manual deposit mechanisms shows that implementation has not been fully standardized across the observed locations. Therefore, the effectiveness of these improvements needs to be considered alongside the consistency of field implementation, supervisory capacity, and the revenue performance discussed in the following section.

Parking Retribution Revenue, Constraints, and Optimization Efforts

The implementation of parking retribution policy can also be assessed through revenue performance, particularly the achievement of annual targets and the contribution of parking retribution to Local Own-Source Revenue (PAD). Data from the Malang City Transportation Agency show that parking retribution revenue increased in nominal terms during 2023–2025. However, the proportion of the annual target achieved declined over the same period.

Table 2. Parking Retribution Revenue in Malang City, 2023-2025

Year	Target	Realization	Achievement
2023	RP. 12.100.000.000	Rp. 10.691.586.536	88.36%
2024	RP. 12.700.000.000	Rp. 10.736.238.520	84.54%
2025	RP. 15.000.000.000	Rp. 11.168.276.159	74.46%

Source: Dinas Perhubungan Kota Malang, 2025

As shown in Table 2, parking retribution revenue increased from approximately IDR 10.69 billion in 2023 to IDR 10.74 billion in 2024 and IDR 11.17 billion in 2025. Nevertheless, target achievement declined from 88.36% in 2023 to 84.54% in 2024 and 74.46% in 2025. This indicates that the increase in nominal revenue was not accompanied by improved target achievement. The widening gap between targets and realizations suggests that the potential for optimizing parking retribution revenue has not been fully realized.

The contribution of parking retribution to PAD provides another perspective on revenue performance. Although nominal revenue increased throughout the study period, its percentage contribution to PAD declined.

Table 3. Contribution of Parking Retribution to PAD in Malang City, 2023–2025

Year	Contribution to PAD
2023	1.73%
2024	1.34%
2025	1.25%

Source: Research findings, based on parking retribution realization and PAD data for 2023–2025.

Table 3 shows that the contribution of parking retribution to PAD decreased from 1.73% in 2023 to 1.34% in 2024 and 1.25% in 2025. These findings demonstrate that an increase in nominal revenue does not necessarily translate into an increase in its relative contribution to local revenue. Parking retribution continues to contribute to PAD, but its contribution remains relatively small and has not increased consistently during the study period. Therefore, the revenue figures should be interpreted in terms of both nominal realization and the proportion contributed to PAD.

Several implementation constraints help explain the challenges identified in the field. Parking attendants reported that some parking users did not pay the applicable retribution, while differences in parking conditions and levels of activity affected the circumstances under which collection took place. Parking users also reported inconsistent provision of parking tickets, poorly organized parking areas, and the presence of illegal parking at some locations. In addition, the use of manual deposits at two of the six observed locations indicates that the transition to electronic deposit procedures was not yet uniform.

Coordination between the Transportation Agency and the Regional Revenue Agency also remains important, particularly in exchanging data and distinguishing parking activities subject to retribution from those subject to parking tax. Clearer coordination and more consistent administrative records are necessary to support the monitoring of parking-related revenue and the respective responsibilities of the two agencies.

In response to these challenges, the Malang City Transportation Agency has undertaken several measures, including guidance for parking attendants, field supervision, enforcement activities, the introduction of VA Bank Jatim, and the use of SIPARMA to manage parking data and monitor deposits. These measures indicate efforts to improve administrative control and revenue management. However, the declining percentage of target achievement and the decreasing contribution to PAD show that further improvements are needed.

Overall, the findings reveal a gap between improvements in parking retribution management and the revenue outcomes achieved. Electronic deposits and digital data management have supported the modernization of administrative processes, but challenges in supervision, compliance, parking organization, and inter-agency coordination remain. In line with the study's evaluation focus, parking retribution should therefore be understood as a source of PAD whose contribution can still be optimized, rather than as a policy that has demonstrably increased PAD in proportional terms.

Stakeholder Perceptions of Parking Retribution Policy Implementation

The findings indicate that stakeholder perceptions of parking retribution policy implementation in Malang City vary according to the roles, responsibilities, and experiences of the stakeholders involved. The perspectives of government agencies primarily concern policy administration, supervision, and coordination, while parking attendants and parking service users provide insights into implementation practices and service conditions at the parking locations.

Table 4. Stakeholder Perceptions of Parking Retribution Policy Implementation

Stakeholder		Main Findings
Transportation Agency		Explained the legal basis, implementation mechanisms, collection procedures, supervision, and the use of SIPARMA and VA Bank Jatim.
Regional Revenue Agency		Emphasized inter-agency coordination, data exchange, and the distinction between parking retribution and parking tax according to their respective authorities.
Parking Attendants		Reported receiving guidance on regulations, tariffs, deposit procedures, and parking duties. Differences in parking activity and the presence of users who did not pay retribution were also identified.
Parking Users	Service	Generally recognized the applicable tariffs and services provided by official parking attendants, but reported inconsistent ticket provision, illegal parking, and problems with parking organization.

Source: Research findings, 2026

The Transportation Agency’s perspective emphasizes the administrative and operational aspects of implementation, including supervision, guidance for parking attendants, and digital monitoring of deposits. These measures indicate that the agency has established mechanisms to support parking retribution management. However, the continued presence of implementation problems at some parking locations suggests that the existence of administrative procedures does not necessarily ensure consistent compliance in the field.

The Regional Revenue Agency highlights the importance of coordination and data exchange in managing local revenue. This perspective is relevant because parking-related revenue involves different administrative responsibilities, particularly the distinction between parking retribution and parking tax. Effective coordination between the two agencies is therefore important for maintaining consistent records and supporting the appropriate management of each revenue category.

Parking attendants generally reported receiving guidance regarding regulations, applicable tariffs, deposit procedures, and their responsibilities. Nevertheless, their experiences also reveal practical challenges, including

differences in parking activity between locations and situations in which users do not pay the required retribution. These findings indicate that implementation depends not only on the availability of procedures and guidance but also on conditions at individual parking locations and compliance among parking users.

Parking service users generally recognized the tariffs and services provided by official parking attendants. However, some reported that parking tickets were not consistently provided, illegal parking remained present, and certain locations required better organization. These concerns demonstrate that users' perceptions are shaped not only by the amount charged but also by service delivery, accountability, and the orderliness of parking facilities.

Taken together, the findings reveal both areas of agreement and differences among stakeholder groups. Government agencies emphasize administrative mechanisms, supervision, and coordination, whereas parking attendants and users identify practical challenges in daily implementation. The generally positive recognition of official parking services does not mean that implementation is fully effective. Rather, the findings suggest that the policy has an established administrative basis but continues to face challenges in ensuring consistent implementation, compliance, and service quality across parking locations.

Empirical Findings Relevant to Policy Evaluation

The empirical findings provide a basis for evaluating the implementation of parking retribution policy in Malang City. Three main aspects are particularly relevant: implementation practices, stakeholder perceptions, and revenue performance during 2023–2025.

First, implementation practices show that parking retribution management has undergone administrative changes, including the introduction of Virtual Account (VA) Bank Jatim and the use of SIPARMA to support deposit monitoring and parking data management. However, the deposit mechanism has not been implemented uniformly across all six observed parking locations, as two locations still use manual deposits. This finding highlights the importance of assessing implementation consistency alongside administrative improvements.

Second, stakeholder perceptions reveal differences in the concerns emphasized by each group. Government agencies focus on administrative procedures, supervision, and coordination, while parking attendants and parking service users identify practical challenges involving payment compliance, ticket provision, illegal parking, and parking organization. These perspectives provide complementary information for assessing how the policy is implemented and experienced in practice.

Third, revenue performance indicates that nominal parking retribution realization increased from IDR 10.69 billion in 2023 to IDR 11.17 billion in 2025. Nevertheless, target achievement declined from 88.36% to 74.46%, while the contribution of parking retribution to PAD decreased from 1.73% to 1.25%. These figures indicate that increased nominal revenue has not been accompanied by improved target achievement or a higher proportion of contribution to PAD.

Taken together, these findings provide the empirical basis for evaluating the policy using William N. Dunn's six criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. Legal compliance is also considered as a supporting aspect. This evaluation examines not only the administrative measures undertaken but also their implementation in the field and the resulting revenue performance.

DISCUSSION

Implementation of Parking Retribution Policy

The findings indicate that the implementation of the parking retribution policy in Malang City has undergone changes in its management mechanism during 2023-2025. The transition from manual deposits toward Virtual Account Bank Jatim, supported by the SIPARMA application, represents an effort to improve the management, monitoring, and recording of parking retribution. However, the implementation was not yet uniform across all observed parking locations, as several locations continued of the system has not been accompanied by equal implementation at every parking point.

This finding is consistent with Juita and Wahyudi (2024), who highlighted the importance of implementation factors, including resources, communication, bureaucratic structure, and compliance, in parking retribution management. In Malang City, inconsistencies in parking ticket provision and deposit practices similarly indicate that the implementation of formal procedures depends on how effectively they are communicated, supported, and applied in the field. The use of VA Bank Jatim and SIPARMA represents progress in administrative management, but these instruments need to be accompanied by consistent implementation and adequate supervision.

Supervision is another important aspect of policy implementation. The Transportation Agency conducts monitoring, field inspections, guidance, and follow-up actions concerning violations. However, problems such as illegal parking, inconsistent ticket provision, and differences in deposit practices continue to be reported. These findings suggest that the existence of supervisory procedures is not sufficient by itself; their effectiveness also depends on the availability of personnel and the consistency of enforcement across parking locations.

The revenue findings reinforce this interpretation. Although nominal parking retribution realization increased from IDR 10.69 billion in 2023 to IDR 11.17 billion in 2025, the proportion of the annual target achieved declined from 88.36% to 74.46%. Thus, administrative improvements and increased revenue realization should not be interpreted as evidence that the policy has fully achieved its objectives. The results instead indicate progress in management alongside persistent implementation gaps.

Stakeholder Perceptions of Policy Implementation

The different perspectives of government agencies, parking attendants, and parking service users provide a broader understanding of how the policy operates in practice. The Transportation Agency emphasizes administrative procedures, supervision, guidance, and the use of digital systems. Meanwhile,

the Regional Revenue Agency highlights the importance of coordination and data exchange, particularly in distinguishing parking retribution from parking tax according to the respective responsibilities of each agency.

Parking attendants provide a practical perspective on the collection and deposit processes. Their reported experiences indicate that guidance on tariffs, procedures, and responsibilities has been provided. However, collection is also affected by differences in parking activity between locations and by situations in which some users do not pay the required retribution. These conditions demonstrate that implementation depends not only on institutional arrangements but also on the behavior of implementers and service users.

Parking service users generally recognize the applicable tariffs and the services provided by official parking attendants. Nevertheless, reports of inconsistent ticket provision, illegal parking, and disorganized parking areas indicate that the quality of implementation is not experienced uniformly. These issues matter because public perceptions of parking services are shaped by more than the amount paid; they also depend on transparency, accountability, and the orderliness of service delivery.

The differences among stakeholder perspectives are therefore analytically important. Government agencies tend to emphasize the formal management system, whereas parking attendants and users encounter operational conditions directly. Considering these perspectives together helps identify gaps between administrative arrangements and actual practices. In this study, stakeholder perceptions complement revenue data by showing why improvements in the management system may coexist with continuing problems in implementation.

Evaluation of Parking Retribution Policy Based on Dunn's Criteria

The findings can be further interpreted through William N. Dunn's six policy evaluation criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness (Dunn, 2018). Legal compliance is considered a supporting aspect of the evaluation rather than a seventh criterion.

Effectiveness. Effectiveness concerns the extent to which policy outcomes correspond to established objectives. In Malang City, parking retribution realization increased in nominal terms during 2023–2025. However, the annual targets were not achieved, and target achievement declined from 88.36% in 2023 to 74.46% in 2025. These results indicate that the policy generated revenue but did not fully achieve the revenue targets established by the local government. Effectiveness must therefore be assessed against both actual revenue realization and the targets set for each year.

Efficiency. The introduction of VA Bank Jatim and SIPARMA supports administrative recording and deposit monitoring. These systems provide mechanisms for managing parking information and monitoring deposits. However, the continued use of manual deposits at two observed locations indicates that the benefits of the electronic system have not been applied uniformly. The findings support the view that administrative modernization can strengthen management processes, but a comprehensive assessment of efficiency would also require evidence on the resources and costs used in implementation.

On the available findings, the system shows potential to improve administrative efficiency, although its implementation remains incomplete.

Adequacy. Adequacy examines whether the measures undertaken sufficiently address the problems targeted by the policy. Guidance, supervision, enforcement, and digitalization have addressed several aspects of parking retribution management. Nevertheless, illegal parking, inconsistent ticket provision, non-payment by some users, and differences in parking conditions persist. The existing measures therefore address part of the implementation problems but have not resolved them fully. Additional attention to supervision, compliance, and consistent application of procedures remains necessary.

Equity. Equity concerns how policy implementation and its associated benefits and burdens are experienced by relevant groups. The policy establishes regulated tariffs and official parking procedures across the city. However, differences in parking activity and deposit mechanisms across locations indicate that implementation is not entirely uniform. The findings do not establish that the policy's benefits are distributed unequally in every respect; rather, they show that differences in local conditions need to be considered when assessing whether implementation is consistent and fair for parking attendants and service users.

Responsiveness. Responsiveness concerns the extent to which policy implementation addresses stakeholder needs, concerns, and experiences. The Transportation Agency has responded through guidance, field supervision, enforcement, and improvements to deposit monitoring. These measures demonstrate institutional efforts to address implementation problems. However, continuing reports of inconsistent ticket provision, illegal parking, and disorganized parking areas indicate that some concerns remain unresolved. Responsiveness therefore requires not only the introduction of corrective measures but also follow-up that addresses recurring problems at individual parking locations.

Appropriateness. Appropriateness assesses whether the policy and its implementation correspond to the problems and objectives they are intended to address. Parking retribution is relevant to the regulation of parking services and the generation of local revenue. The use of electronic deposits, parking data management, and supervision is consistent with the need to improve administrative control. Nevertheless, the continuing gap between revenue targets and realizations, together with the declining contribution to PAD, indicates that the current implementation has not fully optimized the policy's revenue potential. Further adjustments should consider differences among parking locations and the operational challenges experienced by stakeholders.

Legal compliance as a supporting aspect. The implementation of parking retribution is based on applicable regulations and established procedures. Compliance is reflected in the use of official parking attendants, regulated tariffs, parking tickets, and deposit mechanisms. However, reports of inconsistent ticket provision and non-payment by some users indicate that procedural compliance requires continued attention. The findings underline the importance of communicating applicable rules clearly and applying supervision and enforcement consistently. Legal compliance thus complements the six evaluation

criteria by helping assess whether implementation practices correspond to the applicable regulatory framework.

Taken together, the six criteria show that the policy has established administrative mechanisms and generated revenue, but implementation remains uneven. The main issue is not the absence of policy instruments; rather, it is the extent to which those instruments are applied consistently and produce outcomes aligned with the policy's objectives. This interpretation highlights the need to assess institutional improvements alongside stakeholder experiences and measurable revenue performance.

Contribution to Local Own-Source Revenue (PAD)

The contribution of parking retribution to PAD provides an additional measure of policy performance. The findings show that nominal parking retribution realization increased from IDR 10.69 billion in 2023 to IDR 11.17 billion in 2025. However, its contribution to PAD declined from 1.73% in 2023 to 1.34% in 2024 and 1.25% in 2025. This pattern indicates that higher nominal revenue did not translate into a larger proportion of total PAD during the study period.

The distinction between nominal realization and proportional contribution is important for evaluating the policy. An increase in parking retribution revenue alone does not establish that its role in generating PAD has strengthened, particularly when total PAD and the annual retribution targets also change. In this case, the declining contribution indicates that parking retribution remained a revenue source for Malang City, but its relative contribution was limited and did not increase consistently during 2023–2025.

These findings also connect implementation conditions with revenue performance without assuming a direct causal relationship. Uneven deposit practices, supervisory challenges, inconsistent ticket provision, illegal parking, and non-payment by some users identify areas that may constrain revenue management. However, the available evidence does not establish the precise amount of revenue lost through each problem. The findings should therefore be interpreted as identifying implementation challenges relevant to revenue optimization, rather than quantifying their individual effects on PAD.

Overall, parking retribution policy in Malang City has contributed to PAD and has undergone improvements in administrative management. Nevertheless, the declining achievement of annual targets and the decreasing contribution to PAD demonstrate that the policy's revenue potential has not been fully realized. Improving its contribution requires attention not only to collection targets but also to consistent implementation, supervision, compliance, coordination between government agencies, and the management of parking locations. The central implication is that administrative modernization should be accompanied by improvements in field implementation and service accountability to support more effective parking retribution management.

CONCLUSIONS

This study evaluated the implementation of the parking retribution policy in Malang City during 2023–2025 based on stakeholder perceptions and its

contribution to Local Own-Source Revenue (PAD). The findings show that policy implementation has been supported by improvements in collection and monitoring mechanisms, including the use of Virtual Account (VA) Bank Jatim, the SIPARMA application, guidance for parking attendants, field supervision, and coordination between relevant government agencies. However, implementation remains uneven across the observed parking locations, particularly in the application of electronic deposits, provision of official parking tickets, supervision, and compliance with established procedures.

Stakeholder perceptions differ according to their respective roles and experiences. The Transportation Agency emphasizes administrative arrangements, supervision, and digital monitoring, while the Regional Revenue Agency highlights coordination and data exchange in accordance with the agencies' respective responsibilities. Parking attendants identify practical challenges involving collection procedures, deposit mechanisms, and differences in parking activity. Parking service users generally recognize the applicable tariffs and services provided by official attendants, but report problems involving inconsistent ticket provision, illegal parking, and parking organization. These perspectives reveal gaps between formal administrative arrangements and their implementation in the field.

The evaluation based on William N. Dunn's six criteria indicates that the policy has generated revenue and supported parking management, but its implementation has not fully achieved the expected results. Parking retribution realization increased from IDR 10.69 billion in 2023 to IDR 11.17 billion in 2025. Nevertheless, target achievement declined from 88.36% to 74.46%, while the contribution of parking retribution to PAD decreased from 1.73% to 1.25%. These findings indicate that higher nominal revenue does not necessarily mean that the policy has achieved its targets or increased its proportional contribution to PAD.

Overall, parking retribution contributes to PAD, but its contribution remains relatively small and did not increase consistently during 2023–2025. The policy has demonstrated progress in administrative management; however, its revenue potential has not been fully optimized. Continued improvements in supervision, compliance, consistency of collection and deposit procedures, parking management, and inter-agency coordination are therefore necessary.

RECOMMENDATIONS

Based on these findings, several recommendations are proposed. First, the Malang City Transportation Agency should continue expanding and standardizing the use of VA Bank Jatim and strengthen the utilization of SIPARMA across parking locations to support consistent recording and monitoring of retribution deposits.

Second, supervision and guidance for parking attendants should be strengthened, particularly at locations where violations or recurring implementation problems are identified. Monitoring should include compliance with applicable tariffs, provision of official parking tickets, deposit procedures, and the handling of illegal parking.

Third, parking management should account for differences in activity levels and physical conditions among parking locations. The allocation of supervisory resources and the implementation of collection procedures should reflect field conditions while maintaining consistent application of the applicable rules.

Fourth, coordination between the Transportation Agency and the Regional Revenue Agency should be strengthened through regular data exchange and clearer coordination in accordance with their respective authorities, particularly in distinguishing parking retribution from parking tax. This would support more consistent records and improve the monitoring of parking-related revenue.

Finally, periodic evaluation should continue to involve government agencies, parking attendants, and parking service users. Incorporating their experiences can help identify recurring implementation problems, improve service accountability, and guide corrective measures. These efforts should be assessed not only through nominal revenue realization but also through annual target achievement and the contribution of parking retribution to PAD.

ADVANCED RESEARCH

This study has several limitations that should be considered when interpreting its findings. First, the qualitative approach focuses on the experiences and perceptions of selected stakeholders. Therefore, the findings provide an in-depth understanding of policy implementation but cannot be statistically generalized to all parking stakeholders in Malang City. Second, the study examines the 2023–2025 period and does not cover subsequent changes in parking regulations, management systems, or revenue realization. Third, although the study analyzes the contribution of parking retribution to PAD using revenue data, it does not quantitatively measure the specific effects of individual implementation factors on revenue performance.

Future research could include a broader range of stakeholders and parking locations to capture more diverse implementation experiences. Quantitative or mixed-methods studies could also examine the relationship between parking retribution realization, compliance, supervisory capacity, and PAD. In addition, comparative research across cities or parking management systems could provide further insights into practices that support more consistent implementation and improve the contribution of parking retribution to local revenue.

ACKNOWLEDGMENT

The author would like to express sincere gratitude to the Malang City Transportation Agency, the Malang City Regional Revenue Agency, parking attendants, and parking service users for their valuable information and cooperation during the research process. The author also extends appreciation to the academic supervisors and colleagues for their guidance, constructive feedback, and support throughout the completion of this study. Finally, the author acknowledges all individuals who contributed directly or indirectly to this research.

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