

Research Article

Acceleration of Local Revenue through Parking Subscription Policy Innovation: An Implementation Analysis at the Transportation Agency of Sampang Regency

Febrin Aisha Indah^{1*}, Eny haryati², Sapto Pramono³¹⁻³Faculty of Administrative Sciences, Universitas Dr. Soetomo, Indonesia; e-mail:Yetty_febrina15h4@gmail.com* Corresponding Author: Yetty_febrina15h4@gmail.com

Abstract. This study examines the implementation of the parking subscription policy at the Transportation Agency of Sampang Regency as an effort to accelerate Local Own-Source Revenue (PAD). The parking subscription policy is an institutional innovation that integrates parking levy payments with the annual Motor Vehicle Tax (PKB) payment mechanism at SAMSAT, allowing vehicle owners to pay once a year and access all designated parking facilities. This study employs a descriptive qualitative approach using George C. Edwards III policy implementation framework, encompassing four variables: communication, resources, disposition, and bureaucratic structure. Data were collected through in-depth interviews, field observation, and documentation, with informants purposively selected from the Transportation Agency, Regional Revenue Agency (Bapenda), SAMSAT, parking officers, and community members. The findings reveal that the realization of parking subscription levies has increased from 85.12% in 2020 to 95.37% in 2024. However, implementation still faces obstacles across all four variables: communication inconsistencies at the operational level, limited human resources and information technology infrastructure, a disposition gap between leadership and field officers, and fragmented inter-agency coordination. The study concludes that strengthening the communication system, integrating inter-agency databases, establishing performance-based incentive schemes, and forming a unified coordination team are strategic measures urgently needed to optimize the contribution of the parking subscription policy to the sustainable acceleration of Sampang Regency local revenue.

Keywords: Edwards III; Local Revenue; Parking Subscription; Policy Implementation; Public Policy.

Received: April, 16 2026

Revised: May, 17 2026

Accepted: June, 20 2026

Online Available: June, 23 2026

Curr. Ver.: June, 23 2026



Copyright: © 2025 by the authors.
Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (<https://creativecommons.org/licenses/by-sa/4.0/>)

1. Introduction

Regional autonomy mandated by Law Number 23 of 2014 on Regional Government positions fiscal independence as a main pillar of decentralization. Within this framework, Local Own-Source Revenue (PAD) becomes a key indicator for measuring a region's capacity to finance government affairs and development independently without excessive dependence on fiscal transfers from the central government. Theoretically, the higher the ratio of PAD to total regional revenue, the greater the fiscal capacity of a region to respond to public needs in a responsive and accountable manner (Halim, 2016). Nevertheless, the reality faced by most local governments in Indonesia remains far from ideal, as dependence on the General Allocation Fund (DAU) and Special Allocation Fund (DAK) is still highly dominant.

Nationally, efforts to increase PAD continue to be encouraged through various regional fiscal policy instruments, including the intensification and extensification of local taxes and regional levies. Regional levies, regulated under Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (HKPD), provide regions with flexibility to manage local levy potentials, including the parking sector. Parking levies have

consistently become one of the significant sources of PAD in many regions, given the continued annual growth in the number of motorized vehicles. Statistics Indonesia (2023) recorded that the number of motorized vehicles in Indonesia has exceeded 150 million units, a figure that directly implies high potential parking-levy revenue throughout the regions.

Amid these dynamics, a number of local governments in Indonesia have begun adopting parking-policy innovations in the form of parking subscription systems as an alternative to conventional parking levies, which have long been considered vulnerable to revenue leakage, inefficient in collection, and lacking transparency. A parking subscription system is a collective parking-levy collection mechanism integrated with motor vehicle tax (PKB) payments, so vehicle users pay once a year and obtain parking rights at all designated parking points within the region's jurisdiction. This model is inspired by the concept of public value in modern public management, in which policy is designed not merely to increase revenue but also to create convenience and fairness in services for the public (Moore, 1995; Bryson et al., 2021).

Policy innovation in the public sector, including parking innovation, has received broad attention in contemporary public administration literature. Ansell & Torfing, (2014) emphasize that public-sector innovation is not merely the adoption of new technology, but includes the reconfiguration of processes, institutions, and relationships between government and citizens in the delivery of public services. In this context, parking subscription can be viewed as an institutional innovation that changes the levy-collection paradigm from daily transactional mechanisms to a more structured, predictable, and accountable system. Susanto et al. (2022) found that the implementation of parking subscription systems in several regencies/cities in East Java was able to increase parking-levy realization by an average of 30-45% compared to the conventional system while significantly reducing revenue leakage (Susanto et al., 2022). Meanwhile, Hidayat & Pramono, (2023) identified that the successful implementation of this model is strongly determined by inter-agency coordination, apparatus human-resource capacity, and the level of public acceptance of the new policy.

Public policy implementation, as proposed by George C. Edwards III (1980), is influenced by four determining variables: communication, resources, disposition, and bureaucratic structure. These four variables operate simultaneously and influence one another in determining a policy's effectiveness in the field. In the context of parking subscription policy, communication between the Transportation Agency, the public, and parking attendants is crucial because this fundamental system change requires massive and continuous socialization. On the other hand, the availability of adequate budgets, infrastructure, and implementing personnel is a minimum prerequisite for the policy to run according to established targets (Winarno, 2016). Wulandari et al. (2021) underline that the failure of innovative policy implementation at the regional level is often caused by weak bureaucratic commitment and inadequate resource support, not by weaknesses in the policy design itself (Wulandari et al., 2021).

Sampang Regency, as one of the regencies on Madura Island in East Java Province, faces complex fiscal challenges. Based on data from the Sampang Regency Budget Realization Report (LRA), the contribution of PAD to the total regional budget remains relatively low compared with other regencies/cities in East Java that have stronger economic bases. This condition places Sampang Regency among regions with limited fiscal independence, where most regional expenditure still relies on balancing funds from the central government. Amid this fiscal pressure, the Sampang Regency Government through the Transportation Agency has taken a strategic step by initiating and implementing the parking subscription policy as a concrete effort to accelerate PAD growth, particularly from parking-levy components.

The parking subscription policy in Sampang Regency is implemented based on Sampang Regency Regional Regulation Number 4 of 2012 on Public Service Levies, as adjusted to applicable regulations. The Sampang Regency Transportation Agency is appointed as the technical regional apparatus responsible for planning, managing, supervising, and evaluating the parking subscription system at all parking points covered by the scheme. Although this policy has been running for several periods, there has not yet been an academic study that comprehensively evaluates its implementation process from a public administration perspective, including an analysis of factors that encourage or hinder the achievement of parking subscription levy revenue targets in Sampang Regency. In fact, evidence-based implementation evaluation is an important prerequisite for continuous policy improvement (Mulyadi, 2016).

Recent studies conducted by Rahayu & Kurniawan, (2024) in several regions of Indonesia confirm that the effectiveness of parking subscription policy depends not only on technical collection aspects, but also on institutional dimensions, especially the capacity of the implementing organization and the quality of cross-sector coordination governance (Rahayu & Kurniawan, 2024). This is in line with the view of Purwanto et al. (2020), who emphasize the

importance of in-depth analysis of local contexts in understanding the dynamics of innovative policy implementation at the regency level, considering that each region has unique social, economic, and institutional characteristics that cannot simply be generalized (Purwanto et al., 2020).

Based on the above conditions, there is a strong academic and practical urgency to conduct research that systematically examines the implementation of the parking subscription policy at the Transportation Agency of Sampang Regency. This study is relevant not only for evaluating achievements and obstacles encountered in the field, but also for producing contextual and operational policy recommendations for sustainably increasing Sampang Regency PAD. This study uses a descriptive qualitative approach with George C. Edwards III's policy implementation framework to examine in depth the variables that determine the success or failure of the parking subscription policy in Sampang Regency.

2. Literature Review

Public Policy Implementation

Policy implementation is the most crucial stage in the public policy cycle, namely a series of actions carried out by various actors to achieve predetermined policy objectives Meter & Horn, (1975), Winarno, (2016), Edwards III (1980) identifies four interrelated variables that determine implementation success: communication, resources, disposition, and bureaucratic structure. Effective communication includes the transmission, clarity, and consistency of instructions to implementors, where weak communication directly affects low realization of regional revenue targets (Kurniasari & Afrizal, 2021). Resources, including staff, information, authority, and facilities, are also prerequisites for success, as HR capacity and facility completeness are the strongest predictors of parking-levy policy implementation (Prasetyo & Mubarak, 2023). Disposition or implementor commitment is also decisive, because low implementor willingness becomes a dominant factor causing low levy realization in various regions (Wijaya & Santoso, 2022). Finally, a coordinated bureaucratic structure with comprehensive SOPs is necessary to avoid fragmentation of authority among agencies that could potentially cause regional revenue leakage (Afrianto et al., 2023).

Public Sector Innovation

Innovation in the public sector has a much broader meaning than simply applying new technology. Mulgan & Albury, (2003) define it as the creation and implementation of new processes, products, services, and methods that produce significant improvements in efficiency, effectiveness, and service quality for the public. Rogers (2003) complements this definition by emphasizing that innovation does not have to be absolutely new; it only needs to be perceived as something new by a particular adoption unit. Thus, the parking subscription policy meets the criteria of innovation because it represents a paradigmatic shift from a daily levy system to integrated annual collection (Sangkala, 2013; Hartini et al., 2021). Furthermore, Rogers (2003) identifies five characteristics of innovation that determine the speed of adoption: relative advantage, which includes payment convenience and certainty of parking rights; compatibility with the existing vehicle-tax payment infrastructure through SAMSAT; complexity that may be perceived by the public, making intensive socialization very important; trialability, meaning the possibility of testing gradually at certain points before expanding to the entire area; and observability through positive impacts directly felt by the public, such as reduced interference from illegal parking attendants and certainty of parking services.

3. Research Method

This study uses a descriptive qualitative approach to understand in depth the implementation of the parking subscription policy at the Transportation Agency of Sampang Regency through the four variables of Edwards III's model, namely communication, resources, disposition, and bureaucratic structure (Creswell & Creswell, 2018; Agustino, 2022). Data were collected through semi-structured in-depth interviews, non-participant observation, and documentation, with informants selected through purposive sampling consisting of Transportation Agency officials, Bapenda, SAMSAT, parking officers, and community service users until data saturation was reached (Sugiyono, 2020; Moleong, 2017). Data analysis used the interactive model of Miles, Huberman, & Saldaña (2014), including data condensation, data display, and conclusion drawing, and was supported by source triangulation and technique triangulation to ensure the validity of the research findings.

4. Results and Discussion

Overview of the Parking Subscription Policy in Sampang Regency

The parking subscription system in Sampang Regency integrates parking levy payments with PKB at SAMSAT. Each vehicle owner pays once a year and receives a subscription sticker as proof of parking rights at all designated points. This policy is based on Sampang Regency Regional Regulation Number 4 of 2012 on Public Service Levies.

Table 1. Target and Realization of Parking Subscription Levies in Sampang Regency, 2020-2024.

Year	Target (Rp)	Realization (Rp)	Achievement (%)	Difference (Rp)
2020	850.000.000	723.500.000	85,12	(126.500.000)
2021	920.000.000	811.200.000	88,17	(108.800.000)
2022	1.050.000.000	924.300.000	88,03	(125.700.000)
2023	1.200.000.000	1.098.600.000	91,55	(101.400.000)
2024	1.350.000.000	1.287.450.000	95,37	(62.550.000)

Source: Transportation Agency and Bapenda of Sampang Regency, 2024

Based on Table 1, the realization of parking subscription levy revenue shows an increasing trend from 85.12% (2020) to 95.37% (2024). The difference between target and realization also continued to narrow from Rp126.5 million to Rp62.5 million. This trend is in line with Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments, which encourages every region to optimize local levy sources as a form of regional fiscal independence.

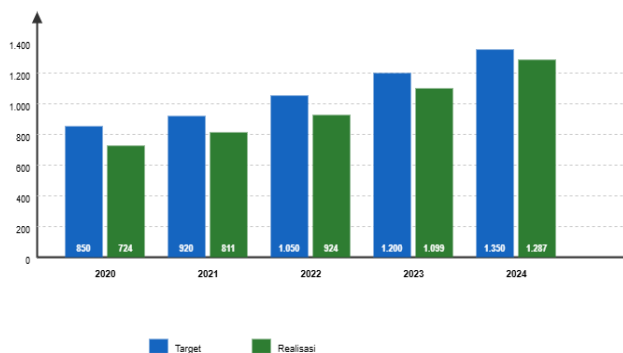


Figure 1. Target and Realization of Parking Subscription Levies in Sampang Regency, 2020-2024.

Implementation of Parking Subscription Policy Based on George C. Edwards III's Model

Communication

Communication in Edwards III's model includes the dimensions of transmission, clarity, and consistency in delivering policy to all stakeholders. Successful policy transmission greatly determines the level of understanding and compliance of implementors and target groups with applicable provisions. Based on the interview results, Drs. H. Moh. Saleh, M.Si., as Head of the Transportation Agency of Sampang Regency, stated:

"We have socialized the parking subscription policy through various channels, from direct meetings with parking attendants and banners at strategic points to routine coordination with SAMSAT. However, we acknowledge that some community members still

do not fully understand the mechanism of this system, especially those living in suburban areas."

Based on the interview response above, the transmission process of the parking subscription policy has been carried out through multiple channels, but its reach has not been evenly distributed to all segments of society. This is in line with the study by Kurniasari & Afrizal, (2021), which found that weaknesses in the transmission dimension in regional levy-policy implementation directly affect low levels of public understanding and suboptimal revenue realization. This condition strengthens the argument that communication is not merely the delivery of information, but the process of ensuring that messages are received, understood, and internalized by all parties involved (Kurniasari & Afrizal, 2021).

Moch. Syaifullah, S.Sos., as Head of the Parking Management Section, revealed:

"The biggest obstacle in socialization is the inconsistency of information received by parking attendants. Some parking attendants still collect levies from vehicles with stickers because they feel there is no strict supervision. This shows that policy transmission has not been fully effective at the field-implementor level."

Based on the interview response above, communication inconsistency at the implementor level creates opportunities for deviations that harm the public and reduce public trust in the policy. This finding is consistent with Edwards III's (1980) view that consistency is the most vulnerable element of communication because differences in interpretation among policy implementors can lead to non-uniform implementation in the field. It is also in line with Wulandari et al. (2021), who concluded that inconsistent policy messages at the operational level are one of the main factors in the failure of innovative policy implementation in local governments (Wulandari et al., 2021).

From the community side, Hj. Nurhayati, a parking subscription user, stated:

"I knew there was a parking subscription sticker when I paid tax at SAMSAT, but sometimes I am still asked to pay again by the parking attendant. They say my sticker is not valid here. That is what makes it confusing and uncomfortable."

Based on the interview response above, from the target-group perspective, communication failure directly affects the decline in public satisfaction and trust in the policy innovation. This condition contradicts the principles of public-sector innovation proposed by Rogers (2003), especially the attributes of relative advantage and compatibility, in which innovation should provide a better and easier experience for users. The unclear boundaries of sticker validity and weak supervision of parking attendants create negative perceptions that can hinder wider policy adoption by the public.

Resources

Resources include four main components: staff, budget, authority, and facilities. The availability and adequacy of resources are minimum prerequisites for policy implementation to run according to established objectives.

Table 2. Human Resources Data for Parking Subscription Management at the Transportation Agency of Sampang Regency in 2024.

Position	Number
Head of Parking Section	1
Parking Administration Staff	3
Field Coordinator	2
Parking Subscription Attendants	47

Field Supervisory Officers	5
Total	58

Source: Transportation Agency of Sampang Regency, 2024.

Hendra Pratama, S.T., M.T., as Head of the Road Traffic and Transportation Division, stated:

"In terms of personnel, the number of available parking attendants is not ideal compared with the number of parking points that must be managed. Ideally, one parking point should be guarded by two officers in shifts, but one officer often manages more than one point, especially in market areas. This clearly affects weak field supervision."

Based on the interview response above, the gap between ideal resource needs and actual conditions is an obstacle that reduces the effectiveness of supervision and policy implementation. This is in line with the study by Prasetyo & Mubarok, (2023), which found that human-resource capacity is the strongest predictor of successful parking-levy policy implementation, where regions with a proportional ratio of officers to parking points show much higher levy-realization achievements than regions lacking field personnel (Prasetyo & Mubarok, 2023).

Dra. Hj. Siti Aminah, M.M., as Head of the Regional Revenue Agency of Sampang Regency, added:

"We do not yet have an integrated information system that connects SAMSAT data with the parking subscription database at the Transportation Agency. Customer data verification is still manual and time-consuming, so potential data leakage is difficult to detect early."

Based on the interview response above, limited information-technology infrastructure is a structural gap that hinders the efficiency of levy management. This condition contradicts the mandate of Law Number 1 of 2022 on HKPD, which encourages transparent, accountable regional financial governance based on reliable information systems. It is also in line with Hidayat & Pramono, (2023) finding that successful implementation of parking subscriptions is strongly determined by the availability of integrated inter-agency supporting information systems as a prerequisite for preventing revenue leakage and improving levy-data accuracy (Hidayat & Pramono, 2023).

Disposition

Disposition refers to the attitudes, commitment, and willingness of policy implementors to implement the policy properly. Edwards III emphasizes that strong commitment from implementors is a factor that cannot be replaced even by good communication. The Head of the Transportation Agency of Sampang Regency stated:

"Institutionally, the Transportation Agency strongly supports the parking subscription policy because we have felt its positive impact on PAD. However, the challenge lies in consistency at the field-officer level. Not all officers have the same motivation to carry out their duties in an orderly and honest manner."

Based on the interview response above, there is a disposition gap between leaders and technical implementors in the field, a condition known in public administration literature as street-level bureaucracy implementation. This condition is consistent with the study by Wijaya & Santoso, (2022), which identified that low implementor disposition at the field level is a dominant factor causing suboptimal parking-levy realization in various regions of Indonesia, especially when the existing supervision system is unable to ensure officer accountability consistently (Wijaya & Santoso, 2022).

Fauzan Hakim, a Parking Subscription Officer in the Jl. KH. Wahid Hasyim area of Sampang, stated:

"We have tried to carry out our duties according to the rules. Vehicles that already have stickers are no longer charged by us. But indeed, some colleagues still violate the rules because income from this subscription system is considered insufficient compared with the previous daily-deposit system."

Based on the interview response above, economic factors play an important role in shaping the disposition of parking officers in the field. A remuneration system that is less competitive than the conventional system creates disincentives that weaken officers' commitment to complying with policy provisions. This contradicts the principle stated by Mulgan & Albury, (2003), that successful public-sector innovation must create added value not only for the public as service recipients but also for the implementors who carry it out. It is also in line with Susanto et al. (2022), who recommend that a performance-based incentive system for parking officers be made an integral component in the design of parking subscription policy to ensure the sustainability of implementor commitment in the field (Susanto et al., 2022).

Bureaucratic Structure

Bureaucratic structure includes two critical aspects: Standard Operating Procedures (SOPs) and fragmentation of inter-agency authority. A well-organized bureaucratic structure becomes the institutional framework that ensures policy implementation runs in a standardized and coordinated manner. The Head of the Parking Management Section stated:

"The SOP for parking subscription management already exists, but it has not been fully socialized to all field officers. Some parking attendants perform their duties based on old habits rather than the applicable SOP. We acknowledge this as a weakness in our governance."

Based on the interview response above, the formal existence of SOPs does not automatically guarantee their application in the field unless accompanied by effective mechanisms for distribution, internalization, and compliance supervision. This finding is consistent with Edwards III's (1980) view that SOPs unknown or not understood by policy implementors have the same effect as having no SOP at all. It is also in line with Afrianto et al. (2023), who concluded that efficient SOP implementation is significantly and positively correlated with the optimization of regional levy revenue: regions with well-socialized SOPs consistently show higher parking-levy achievements (Afrianto et al., 2023).

The Head of Bapenda added

"Coordination among Bapenda, the Transportation Agency, and SAMSAT in managing parking subscriptions still needs to be strengthened. Currently, each agency still operates with separate systems and databases. There is no routinely scheduled data-reconciliation mechanism among these three agencies."

Based on the interview response above, institutional fragmentation among the three agencies involved in parking subscription management is the most critical structural obstacle. The absence of a systematic data-reconciliation mechanism has the potential to cause inaccurate revenue data, difficulties in monitoring levy realization, and delays in identifying potential leakage. This condition contradicts the spirit of Law Number 23 of 2014 on Regional Government, which requires regional governance to be coordinated and integrated. It is also in line with Rahayu & Kurniawan, (2024), who emphasize that failure of inter-agency

coordination is one of the main factors limiting the effectiveness of parking subscription policy in contributing optimally to PAD (Rahayu & Kurniawan, 2024).

Supporting and Inhibiting Factors in Parking Subscription Policy Implementation

Based on the analysis of the four variables of Edwards III's model, supporting and inhibiting factors in implementation can be identified as presented in Table 4.3 below:

Table 3. Supporting and Inhibiting Factors in Parking Subscription Policy Implementation in Sampang Regency.

Variable	Supporting Factors	Inhibiting Factors
Communication	Multi-channel socialization (meetings, banners, SAMSAT coordination)	Uneven reach; information inconsistency at parking-attendant level
Resources	Clear formal regulation and authority; SAMSAT support	Disproportionate officer ratio; no integrated information system yet
Disposition	Strong Transportation Agency leadership commitment; increasing PAD realization trend	Low field-officer motivation; less competitive remuneration system
Bureaucratic Structure	Formal SOPs available; strong regional-regulation legal basis	Low field-officer motivation; less competitive remuneration system

Overall, the findings of this study show that the implementation of the parking subscription policy at the Transportation Agency of Sampang Regency faces systemic challenges across all Edwards III variables. Nevertheless, the consistent trend of increasing revenue realization during 2020-2024 indicates that this policy innovation is on the right track. This finding reinforces Purwanto et al. (2020) view that the successful implementation of innovative policies at the regional level is a gradual learning process that requires continuous improvement in all implementation aspects, not an instant achievement that can be obtained in a short time (Purwanto et al., 2020).

5. Conclusion

The implementation of the parking subscription policy at the Transportation Agency of Sampang Regency, based on George C. Edwards III's model, shows that the four implementation variables, namely communication, resources, disposition, and bureaucratic structure, have not yet operated optimally. This is indicated by the continued occurrence of double charges, an imbalanced ratio between officers and parking points, weak disposition among field officers due to less competitive remuneration, and fragmented inter-agency coordination that hinders accurate levy management. Nevertheless, the policy has shown an increasing revenue trend from 85.12% in 2020 to 95.37% in 2024 and has made a real contribution to increasing Sampang Regency PAD. Therefore, it is necessary to strengthen communication through evenly distributed socialization and digital media utilization, develop an integrated information system among the Transportation Agency, SAMSAT, and Bapenda, design a competitive performance-based incentive system accompanied by firm sanctions for violators, form a cross-agency coordination team with scheduled data reconciliation, and institutionalize periodic evaluation as the basis for continuous policy improvement, including consideration of digital technology-based parking systems as a further innovation.

References

- Afrianto, D., Hamid, A., & Setiawan, R. (2023). Efisiensi struktur birokrasi dan optimalisasi retribusi parkir daerah: Kajian implementasi SOP pada Dinas Perhubungan. *Jurnal Administrasi dan Desentralisasi*, 6(2), 78–96. <https://doi.org/10.35914/jad.v6i2.1503>
- Agustino, L. (2022). *Dasar-dasar kebijakan publik* (4th ed.). Alfabeta.
- Ansell, C., & Torfing, J. (Eds.). (2014). *Public innovation through collaboration and design*. Routledge. <https://doi.org/10.4324/9781315849614>
- Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). SAGE Publications. <https://doi.org/10.4135/9781071909904>
- Edwards III, G. C. (1980). *Implementing public policy*. Congressional Quarterly Press.
- Halim, A. (2016). *Manajemen keuangan daerah* (Rev. ed.). UPP STIM YKPN.
- Hidayat, R., & Pramono, A. J. (2023). Tata kelola retribusi parkir berlangganan dan implikasinya terhadap pendapatan asli daerah: Studi kasus di Jawa Timur. *Jurnal Kebijakan Publik*, 14(2), 112–128. <https://doi.org/10.31258/jkp.v14i2.8832>
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative data analysis: A methods sourcebook* (3rd ed.). SAGE Publications.
- Moleong, L. J. (2017). *Metodologi penelitian kualitatif* (Rev. ed.). Remaja Rosdakarya.
- Mulgan, G., & Albury, D. (2003). *Innovation in the public sector*. Cabinet Office Strategy Unit.
- Mulyadi, D. (2016). *Studi kebijakan publik dan pelayanan publik*. Alfabeta.
- Nugroho, R. (2020). *Kebijakan publik: Implementasi dan evaluasi* (Rev. ed.). Elex Media Komputindo.
- Prasetyo, H., & Mubarak, A. (2023). Kapasitas sumber daya dan keberhasilan implementasi kebijakan retribusi parkir di Kabupaten Jawa Timur. *Pamator Journal*, 16(1), 55–70. <https://doi.org/10.21107/pamator.v16i1.18043>
- Purwanto, E. A., Tyastianti, D., Taufiq, A., & Novianto, W. (2020). *Modul pelatihan analisis kebijakan: Pengembangan kompetensi analisis kebijakan*. Lembaga Administrasi Negara.
- Rahayu, S., & Kurniawan, T. (2024). Efektivitas implementasi parkir berlangganan sebagai instrumen peningkatan PAD di era otonomi daerah. *Jurnal Administrasi Publik*, 22(1), 45–63. <https://doi.org/10.21776/ub.jap.2024.022.01.04>
- Republik Indonesia. (2014). *Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah*. Sekretariat Negara.
- Republik Indonesia. (2022). *Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah*. Sekretariat Negara.
- Rogers, E. M. (2003). *Diffusion of innovations* (5th ed.). Free Press.
- Sugiyono. (2020). *Metode penelitian kualitatif* (3rd ed.). Alfabeta.
- Susanto, B., Rachman, A., & Wijaya, F. (2022). Inovasi sistem parkir berlangganan dan dampaknya terhadap optimalisasi retribusi daerah. *Jurnal Ilmu Administrasi Negara*, 18(3), 203–219. <https://doi.org/10.31289/jian.v18i3.7741>
- Torfing, J. (2019). Collaborative innovation in the public sector: The argument. *Public Management Review*, 21(1), 1–11. <https://doi.org/10.1080/14719037.2018.1430248>
- Wijaya, A., & Santoso, B. (2022). Disposisi implementor dan realisasi retribusi parkir daerah: Studi di Kota/Kabupaten Jawa Timur. *Jurnal Ilmu dan Manajemen Publik*, 10(2), 101–117. <https://doi.org/10.30996/jimp.v10i2.6881>
- Winarno, B. (2016). *Kebijakan publik: Teori, proses, dan studi kasus* (Rev. ed.). CAPS.