

IMPLEMENTATION OF REGIONAL REGULATION NUMBER 1 OF 2024 CONCERNING REGIONAL TAXES AND REGIONAL LEVIES (A STUDY AT THE KUPANG CITY TRANSPORTATION SERVICE)
Naaman Renaldus BONLAE¹, Ajis Salim Adang DJAHA², Laurensius Petrus SAYRANI³

Volume: 3
Number: 2
Page: 169 - 184

^{1,2,3} Faculty of Social and Political Sciences, Nusa Cendana University, Indonesia.

Corresponding author: Naaman Renaldus Bonlae

E-mail: naamanrenaldusbonlae@gmail.com

Article History:

Received: 2024-07-15

Revised: 2024-09-30

Accepted: 2024-10-15

Abstract:

The implementation of Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Retributions specifically refers to the regional original revenue sector through Regional Retributions, namely Public Roadside Parking, which is a serious problem and requires a good implementation process. A good implementation process is a good breakthrough to be able to obtain good results and to increase regional original revenue in the city of Kupang. The method used is a qualitative case study with data collection techniques through interviews with 10 informants, observation, and document analysis. The results of the study indicate that the implementation process carried out by the Kupang City Transportation Agency, as the technical implementing agency, through the collection of parking fees, is the main support for the process of implementing this regional regulation. This study shows from the size and policy that there is clarity of regulations and procedures in the collection of public roadside parking fees. Existing resources, such as human resources and budget resources, are the driving force in the implementation process in the field. The attitude of the implementer is shown by the understanding of the policy and the commitment of the implementer from each element involved. The characteristics of implementing agents include organizational structure and coordination between agencies. Implementing communication is essential in disseminating policies to ensure objectives are achieved. The economic, social, and political environment encompasses community participation and the economic strength of the Kupang City community.

Keywords: Public Policy Implementation, Parking Fees, Local Original Income (PAD)

INTRODUCTION

Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments states that Regional Original Income (PAD) is derived from regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate income in accordance with laws and regulations. Regional taxes and levies are crucial sources of revenue for provinces and districts/cities, as well as providing funding for development and public services.

Through Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, regions are given the authority to collect regional taxes and regional levies from the public, with Regional Regulations as the legal basis. This also implements Article 23A of the 1945 Constitution, which states that burdens on the people, such as taxes and other compulsory levies for state purposes, must be regulated by law. Therefore, the collection of regional taxes and regional levies must be based on law.



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

Kupang City faces challenges in increasing regional fiscal independence. Based on regional revenue data, the contribution of Regional Original Revenue (PAD) remains relatively low compared to transfers from the central government. In 2021, PAD contributed only 15% of total regional revenue, while transfers reached 80%, and other legitimate revenues (PLL) were 3%. In 2022, PAD increased slightly to 16%, transfers decreased to 76%, and legitimate PLL rose to 5%. However, in 2023, dependence on central transfers increased again to 82%, with PAD remaining at 16% and legitimate PLL dropping to 1%.

Revenue from parking services on public roads has increased, but not significantly, namely in 2021, revenue to the total regional retribution revenue was 1,471,202,730.00 or 3%, in 2022, revenue to the total regional retribution was 1,733,531,600.00 or 3%, and in 2023, revenue to the total regional retribution was 2,052,972,400.00 or 4% of the total regional retribution revenue.

Regional levies are an important source of revenue for local governments, contributing significantly to supporting regional governance. One such levy is the on-street parking levy. While not the primary source, on-street parking levies still play a significant role in contributing to local levy revenue.

Parking fees have promising prospects with the increasing number of vehicles. Regional governments, particularly district/city governments, should be able to manage the provision of parking spaces effectively. To optimize revenue from parking fees, oversight of parking levy implementation is necessary to ensure compliance with applicable regional regulations. Parking levy policies on public roads must be implemented based on the principles of democracy, justice, community participation, and accountability, while taking into account regional potential.

Table 1. Number of Motor Vehicles by Vehicle Type (Unit)

Region	Passenger Car			Motorcycle		
	2022	2023	2024	2022	2023	2024
Kupang City	17.042	18.494	19.640	225.969	237.432	248.628

Source: Kupang City Transportation Agency, 2025

In Kupang City, the number of motorized vehicles continues to increase year after year. Based on the data in Table 1.1, the number of passenger cars increased from 17,042 units in 2022 to 19,640 units in 2024. The same trend also occurred for motorcycles, where in 2022 there were 225,296 units, then increased to 237,431 units in 2023, and reached 248,628 units in 2024. This increase in the number of vehicles should have a positive impact on the revenue from parking fees on public roads.

Table 2. Parking Data and Realization Public Roadside Parking Fee Revenue for 2020-2022

No	Year	Amount	Target (Rp)	Realization Receipt (Rp)	Percentage (%)
1.	2020	106	2.000.000.000	1.364.127.470	68%
2.	2021	126	2.450.000.000	1.471.202.730	60%
3.	2022	131	2.500.000.000	1.724.821.600	68%
4.	2023	139	3.000.000.000	2.036.211.400	67,87%

Source: Kupang City Transportation Agency, 2025

Based on Table 1.4 above, the target revenue for parking fees on public roadsides during 2020-2023 experienced an increase in the amount of parking fees each year. The realization of parking fees on public roadsides each year experienced a significant increase, namely in 2020 to Rp. 1,364,127,470, in 2021, it increased to Rp. 1,471,202,730, in 2022 it also increased to 1,724,821,600 and in 2023



2,036,211,400. Despite increasing every year, the realization of revenue has not yet reached the target expected by the government.

Based on the data outlined in Table 1.4 above, the percentage of realized roadside parking fees as a percentage of Kupang City's original regional revenue tends to decline from year to year. In 2020-2023, the revenue realization tended to fall short of the target set by the Kupang City Government. This can be seen in the comparison of the percentage scale of revenue realization in 2020, which was 68%, in 2021 it decreased again to 60%, in 2022 it increased from the previous year to 68%, and finally in 2023 it decreased again from the target, namely 67.87%

This shows that although parking fees on public roads have quite a large potential as a source of regional original income, this does not guarantee that the realization of the revenue given to regional levies and regional original income will also increase every year.

The problem of public roadside parking fees is expected to be improved in terms of new regulations, and also in its implementation, so that it affects the increase in revenue in the public roadside parking fees sector. Based on Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies Article 90, the types of levies collected in the Region include: a. General Service Levies; b. Business Service Levies; and c. Certain Licensing Levies. Public Roadside Parking Levies are included in the Type of General Service Levies. Then, for its implementation, it refers to Article 126 (1), the Mayor's Regulation regulates provisions regarding the procedures for collecting levies. (2) The procedures for collecting levies as referred to in paragraph (1) include regulations regarding: a. Determination of the Amount of Retribution Due; b. Collection of Retribution; c. Collection of Retribution by third parties; d. Retribution Examination; e. Expiration of Retribution collection; f. Write-off of Retribution receivables; g. Retribution Objections; h. Reduction, relief, exemption, elimination or postponement of payment of the principal of Retribution, and/or its sanctions; i. Refund of excess Retribution payments; j. Review of the amount of administrative sanctions in the form of interest and interest compensation; and k. Other regulations relating to the procedures for collecting Taxes and Retributions. (3) The procedures for collecting Retributions as referred to in paragraph (1) are implemented in accordance with the provisions of laws and regulations.

Pemerintah Melalui Kepala Bidang Manajemen Rekayasa Lalu Lintas Dinas Perhubungan Kota Kupang, Berto Geru, said during the 2022 tariff increase that "this is also an effort by the Transportation Agency to increase local revenue (PAD) in the parking sector," Tuesday (July 5, 2022). Accessed via [Metronewsntt.com](https://metronewsntt.com)

Kupang City itself has issued its latest Regional Regulation in 2024, namely Kupang City Regional Regulation (Perda) Number 1 of 2024 concerning Regional Taxes and Regional Retributions. The previous regulation regarding Parking Retribution on Public Roads was regulated in Regional Regulation Number 15 of 2011 concerning Parking Service Retribution on Public Roads. Kupang City, as a developing city, certainly faces challenges with the increasing number of vehicles, where the lack of public awareness and government attention has led to a large number of unofficial parking spaces. The lack of public awareness of haphazard parking is one of the causes of traffic congestion in Kupang City, which unofficial parking operators also exploit to make a profit. In Kupang City, the implementation of roadside parking fees is still less than optimal. For example, in the Regional Regulation, everyone who parks a motorbike on the roadside must pay a fee of Rp. 2,000, but in reality, many do not pay, or pay less than the tariff, so that parking attendants do not issue parking tickets, or people pay according to the tariff, but the parking attendants do not issue tickets. In addition, parking attendants often do not wear official attributes, causing non-compliance with applicable regulations and reducing the effectiveness of levy collection. If seen with the existence of Kupang City Regulation 1 of 2024, it is expected to increase revenue from regional levies,



especially on Public Roadside Parking Service Levies, which will then have an impact on how the implementation of regional regulations can affect.

Based on the description above, it can be seen that the problem regarding the Implementation of Kupang City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Retributions, specifically on public roadside parking fees, is very important in efforts to increase Regional Original Income (PAD). Therefore, to expand on these findings, this study is important to be conducted in order to explore more deeply how the Implementation of Regional Regulation Number 1 of 2024 concerning Regional Taxes and Retributions in increasing Kupang City's Regional Original Income (PAD) is a study at the Kupang City Transportation Agency.

This study adopts the implementation theory of Van Meter and Van Horn (1975) to understand the dynamics of implementation through six research focuses: Size and Policy, with two research sub-focuses, namely Regulatory Clarity and Achievement Targets, then the second focus is Resources with research sub-focuses, namely Budget Availability and Human Resource Capacity, the third focus is Implementer Attitude with two research sub-focuses, namely Policy Understanding and Implementer Commitment, the fourth focus is Characteristics of Implementing Agents with two sub-focuses, namely Organizational Structure and Coordination between Agencies, the fifth focus is Implementer Communication with one sub-focus, namely Policy Socialization, the sixth focus is Economic, Social, and Political Environment with two sub-focuses, Community Participation and Economic Conditions.

Thus, this research is expected to contribute to the development of collaborative governance in the implementation process of Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies in increasing the Regional Original Income (PAD) of Kupang City.

METHODS

This research uses a qualitative approach with a case study method, in order to examine in depth the Implementation of Regulations. The study focuses on the implementation of Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies in increasing the Regional Original Income (PAD) of Kupang City, within a 2-month research period starting from March 24 to May 24, 2025. Data collection was carried out through in-depth interviews, participatory observation, and document analysis, with research locations covering government agencies and second parties (managers) and the community. Informants were selected purposively, as many as 10 people from government elements, Second Parties (Managers), Parking Attendants and the Community, based on their active involvement in the implementation process. Data sources consist of primary data (results of interviews and direct observation) and secondary data (documents, official reports, and academic literature). To ensure the validity of the findings, triangulation techniques were used, both against sources, techniques, and the time of data collection. Data analysis was carried out through a process of categorization, thematic interpretation, and inductive reasoning, in order to formulate collaboration patterns so that the results of this research are presented systematically and can be scientifically accounted for.

RESULT AND DISCUSSION

Description of the Implementation of Kupang City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies, a Study at the Kupang City Transportation Agency.

The Kupang City Government issued Kupang City Regional Regulation (Perda) Number 1 of 2024 concerning Regional Taxes and Levies as a follow-up to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD). This



regulation replaces previous separate regulations that were no longer relevant to the region's fiscal needs and the increasingly complex challenges of Kupang City's economic growth. This unification of regional tax and levy regulations aims to improve the effectiveness of regional original revenue (PAD) management, strengthen public services, and broaden the regional revenue base fairly and transparently.

Fiscally, regional taxes and levies are two main components in the structure of Regional Original Revenue (PAD). Based on data from the Kupang City Regional Revenue Agency (Bapenda) in 2023, the contribution of taxes and levies to PAD reached more than 60%, with the largest proportion still coming from restaurant taxes, hotel taxes, and advertising taxes. However, regional levies, especially roadside parking service levies, show untapped potential. In a report from the Kupang City Transportation Agency, the realization of revenue from roadside parking levies has decreased, namely in 2019 it was 80% of the target, in 2020 it decreased to 68% of the target, in 2021 it only reached 60% of the target, in 2022 it reached 68% of the target, and in 2023 it reached 67.87%, indicating a gap between real potential and actual achievement.

Following the enactment of Regional Regulation No. 1 of 2024, the Kupang City Government is targeting increased PAD from the parking levy sector through a contractual system with parking point managers and the reorganization of parking points in strategic areas, which is also outlined in Mayoral Regulation No. 10 of 2024 concerning the Implementation of Regional Regulation No. 1 of 2024 concerning Regional Taxes and Regional Levies. Data from the Kupang City Transportation Agency shows an increase in parking points from 126 points in 2021 to 139 points in 2023, including expansion in shopping areas, culinary areas, and shopping centers. This also correlates with the increase in the number of motorized vehicles, especially two-wheeled and four-wheeled vehicles.

Table 3. Number of Motor Vehicles by Vehicle Type (Unit)

Region	Passenger Car			Motorcycle		
	2022	2023	2024	2022	2023	2024
Kupang City	17.042	18.494	19.640	225.969	237.432	248.628

Source: Website of the Central Statistics Agency of NTT, 2025 (accessed on May 12, 2025)

Based on data from the NTT Central Statistics Agency website accessed on May 12, 2025, two-wheeled vehicle growth was recorded at 10.2% and four-wheeled vehicle growth at 15.25% during the 2022–2024 period. This growth certainly indicates that the need for parking facilities is increasing, but has not been matched by optimization of an accountable retribution system.

This problem indicates a gap between policy formulation (in the form of regional regulations) and its implementation in the field. Referring to the Van Meter and Van Horn policy implementation model, successful implementation is determined by several dimensions.

1. Policy Dimensions and Objectives
2. Implementer Attitudes
3. Resources
4. Implementing Agent Characteristics
5. Implementer Communication
6. Economic, Social, and Political Environment

From the various facts presented, it is clear that the main obstacles lie in the aspects of human resources, coordination, and socialization, which are not yet optimal in supporting the objectives of Regional Regulation Number 1 of 2024. Therefore, this research is important to analyze how these

dimensions influence the implementation of parking retribution policies, as well as to provide input for improving PAD governance in the parking sector.

Policy measures and objectives, Regulatory Clarity, in Regional Regulation No. 1 of 2024, still experience a gap in understanding between the structural and operational levels. Another theory that supports this analysis is the policy implementation theory of George C. Edward III (1980), which states that one of the key factors in implementation is communication. According to Edward (1980), a policy cannot be implemented effectively if the message of the policy is not conveyed clearly and fully received by the implementer. The weakness of communication between the Transportation Agency and parking managers shows that the communication aspect has not been running optimally, so that technical implementers in the field only act based on formal directions without understanding the broader regulatory context. This has the potential to cause errors in the application of rates or procedures for managing parking fees.



Source: Processed by Researchers, (25/05/2025)

Figure 1. Regional Regulation Number 15 of 2025 concerning Parking Fees on Public Roads and Regional Regulation Number 1 of 2024 concerning regional taxes and regional levies

The clarity of the regulations in Regional Regulation No. 1 of 2024 is substantively good at the structural level, but it has not been fully communicated to technical implementers in the field. This indicates a gap in the policy communication process, which has resulted in ineffective implementation. Based on the theory of Van Meter & Van Horn (1975) and Edward III (1980), successful implementation depends not only on the content of the policy but also on the extent to which the policy is properly communicated to all involved implementers. Therefore, improvements in the socialization and training of regulations are urgent strategic steps for the Kupang City Government.

Achievement Target. Within the theoretical framework of Van Meter and Van Horn (1975), this condition reflects problems with policy standards and objectives, as well as communication. Standards established at the policymaking level are not translated in detail to implementers in the field, leaving them unclear about the direction they should take. Without clarity about the desired targets and how to achieve them, implementers tend to work based on old initiatives or practices that are not necessarily effective.

William N. Dunn's (2018) theory of policy evaluation emphasizes the importance of effectiveness and efficiency in assessing whether a policy achieves its intended results with appropriate resource utilization. Interviews revealed that the effectiveness of target achievement is hampered by a lack of technical communication and routine, data-based monitoring. Informal,

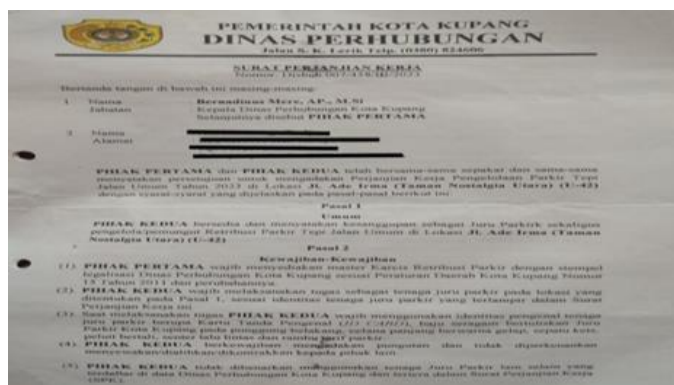
reprimand-based evaluations are insufficient to create a target- and performance-based work culture. This highlights the need for a participatory, indicator-based evaluation system to ensure optimal and sustainable policy implementation.

Implementer's Attitude, Policy Understanding. According to Van Meter and Van Horn's (1975) theory, policy understanding by implementers is a key element in successful implementation. When implementers do not fully understand the policy's contents, deviations in implementation are likely to occur. This is reinforced by field findings that indicate field practices that do not align with public service principles, such as non-transparent levies, the use of non-standard attributes, and low accountability of parking attendants. This lack of understanding results in the policy not being implemented according to its initial objective, which is to increase local revenue (PAD) from the parking retribution sector through a professional and transparent approach.

An additional theory relevant to analyzing this situation is Grindle's (1980) theory of policy communication, which emphasizes the importance of message clarity and information accessibility in the policy implementation process. Policy information that is not clearly communicated and openly available to all implementers will create confusion and inconsistencies in implementation. In the context of Kupang City, this is clearly evident in the parking management, which did not receive information about the contents of the Regional Regulation, but instead followed the tender procedure without understanding the inherent obligations. This condition directly impacts the effectiveness of the policy in the field.

The gap in understanding between structural and technical implementers in the implementation of Regional Regulation No. 1 of 2024 indicates weak policy communication and dissemination at the operational level. This aligns with Van Meter and Van Horn's theory, which emphasizes the importance of implementer understanding as a prerequisite for policy success. To improve implementation effectiveness, the Transportation Agency needs to develop a more comprehensive and participatory dissemination system, including technical partners such as parking managers. Without a comprehensive understanding, policy objectives could fail to be achieved.

The implementers' commitment. Regional Regulation No. 1 of 2024 has been formally supported by an administrative instrument in the form of a Work Agreement Letter (SPK). The SPK serves as a control tool and the basis for the working relationship between the government and parking managers. From the government's side, commitment is demonstrated through the preparation of a legally binding work agreement and the imposition of sanctions if implementers violate the provisions. Meanwhile, from the management side, commitment is evident through a willingness to fulfill obligations in the SPK, such as preparing officer attributes, paying levies, and maintaining the quality of parking services. This condition indicates that there is an institutional structure designed to maintain continuity and seriousness in policy implementation; however, there are still implementers or managers (second parties) who do not fulfill their obligations based on prepared procedures, such as depositing revenue at their parking locations according to the agreed time.



Source: Kupang City Transportation Agency (28/03/25)

Figure 2. Example of a Work Agreement Letter between the Kupang City Transportation Service and the Parking Manager

Referring to the Van Meter and Van Horn (1975) model, implementer commitment falls under the category of implementing agent characteristics. When implementers have sufficient understanding and demonstrate seriousness in carrying out their roles, the effectiveness of policy implementation increases. However, this model also recognizes the importance of feedback and two-way communication. In the case of Kupang City, the existence of the SPK has created an evaluation and reprimand mechanism that helps maintain the quality of implementation. Furthermore, New Public Management (NPM) theory is also relevant to analyzing this situation. In NPM principles, clear contract-based working relationships, output responsibility, and accountability are at the core of effective public service governance. The SPK used in this context can be considered a reflection of NPM principles, which emphasize results and performance efficiency.

Thus, the commitment of implementers in the parking retribution sector in Kupang City has been built through a fairly strong institutional system, although challenges at the implementation level may still arise. The existence of the SPK as a binding instrument between the agency and management, along with the sanction and monitoring mechanisms, is a concrete form of institutional and individual commitment to policy implementation. However, to ensure the sustainability of this commitment, strengthening aspects of guidance, regular supervision, and community involvement as social monitors are needed.

Policy Sources, Budget Availability. The Kupang City Transportation Agency's budget is very limited. Budget allocations for operational activities such as illegal parking enforcement are only given four times a year, and routine parking management monitoring cannot proceed according to schedule due to a lack of funds. The reliance on complaint reports for monitoring indicates that oversight tends to be reactive, rather than proactive, due to budget constraints.

Meanwhile, from the parking management perspective, as conveyed by Mr. Moreb H. Buu, the management received no budget support at all from the Transportation Agency for the procurement of parking attendant attributes. All operational needs, such as electricity, vests, and lights, must be provided by the management themselves. This confirms that the operational burden in the field is largely borne by third parties (managers), without any direct support from the local government, thus increasing the potential for irregularity and a decline in the quality of parking services.

Based on the theory of Van Meter and Van Horn (1975), the availability of resources – in this case, the budget – is a vital element in supporting policy implementation. If resources are



insufficient, policy implementation will be suboptimal, hindering the achievement of the established standards and objectives. In this case, budget constraints directly impact suboptimal oversight and operational facilities in the parking retribution sector.

The low budget availability at the Kupang City Transportation Agency is a significant factor weakening the effectiveness of the implementation of Regional Regulation No. 1 of 2024 in the parking retribution sector and creating an additional burden on parking management, which should receive government support.

HR capacity. The recruitment process for parking attendants is carried out entirely independently by managers, without any intervention or guidance from the agency. In fact, the managers themselves have very little knowledge of the regional regulations that serve as the legal basis for parking fee management, as they have so far only followed the tender system and made routine payments without understanding the broader policy context.

From the perspective of the Van Meter and Van Horn (1975) model, the characteristics of implementers, including human resource capacity, are critical factors in the effectiveness of policy implementation. The lack of training, weak oversight of managers, and the implementers' unfamiliarity with the contents of the regional regulations indicate serious weaknesses in human resources. This situation has the potential to create a disparity between the expected policy and its actual implementation on the ground, resulting in substandard parking service quality and potential for irregularities.



Source: KupangNews 02/15/24)

Figure 3. Online Media News regarding the minimal budget at the Kupang City Transportation Agency to conduct socialization of Regional Regulation No. 1 of 2024 concerning Regional Taxes and Regional Retributions

Human resource capacity in implementing parking retribution policies in Kupang City, both at the agency level and for parking managers and attendants, still faces serious challenges, particularly in the aspect of competency development and coaching. The absence of structured training and supervision causes implementers in the field to work solely based on personal experience without referring to the standards set out in Regional Regulation No. 1 of 2024. This reinforces the finding that limited human resource capacity is a crucial obstacle to the effectiveness of policy implementation, in accordance with the Van Meter and Van Horn model, which states that without competent implementers, policy success is difficult to achieve.



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

Characteristics of the Implementing Body, Organizational Structure. The organizational structure of the Kupang City Transportation Agency in implementing Regional Regulation No. 1 of 2024 concerning Regional Taxes and Regional Retributions, particularly in the parking retribution sector, has generally been considered well-functioning by internal parties such as section heads and parking point managers. The existing structure facilitates communication between the Transportation Agency and parking managers, and a work channel has been established that separates direct responsibility for parking attendants and administrative matters between the agency and the managers.



Source: Processed by Researchers

Figure 4. Division of Work from the Transportation Agency to Parking Attendants in Kupang City

However, field findings also indicate that structural issues persist that impact the effectiveness of public services. Parking attendants' limited knowledge of procedures and responsibilities, including parking users' lack of knowledge about complaint reporting channels, indicates gaps in communication and coordination between levels of the structure. This suggests that although a formal structure has been established, the implementation and oversight of functions within that structure are not yet fully optimal.

Referring to the Van Meter and Van Horn (1975) model, a strong organizational structure is not solely determined by the presence or absence of specific units or positions, but by how effectively the structure carries out its role in policy implementation. Therefore, strengthening the internal coordination system, public reporting channels, and increasing understanding at the lowest level (parking attendants) is necessary so that the established organizational structure can truly support overall policy objectives.

Inter-agency coordination in implementing parking retribution policies in Kupang City has not been optimal. Coordination remains incidental and is not supported by formal mechanisms such as a permanent coordination forum, an integrated reporting system, or a systematic division of roles between agencies. The absence of a regular communication forum results in a slow response to illegal parking cases and weak oversight of retribution implementation in the field.



Source: Media Kata Ntt 05/20/25

Figure 5. Photo of the 2025 Turangga Operation Task Force Controlling Traffic and Illegal Parking in Kupang City

Although coordination with agencies such as the Public Order Agency (Satpol PP) and the police has been conducted, it is limited and has not yet been able to build sustainable strategic synergy. This is one of the obstacles to the effective implementation of Regional Regulation No. 1 of 2024 and could affect public trust in parking retribution management.

Therefore, improvements are needed to build inter-agency coordination, including through internal regulations, the formation of cross-sectoral teams, and increased communication capacity among policy implementers, to support the successful implementation of the parking retribution policy in Kupang City.

Implementation Communication, Policy Socialization. This demonstrates the weak implementation of policy socialization by the Kupang City Transportation Agency, both to technical implementers (parking managers and attendants) and to the public using the service. The absence of an official forum, information media, or a clear public complaints mechanism results in the policy being implemented without adequate public understanding and oversight.



Source: Detikbali (22/02/24)

Figure 5. Media coverage of parking fee increases

The results of this investigation further confirm that the Kupang City Transportation Agency's dissemination of the regional regulation occurred after the new regulation was implemented. Field findings indicate that the dissemination of Regional Regulation No. 1 of 2024 concerning parking fees in Kupang City remains ineffective, minimal, and has not been implemented systematically and comprehensively. Dissemination has been conducted only informally and on a limited basis, without a strategic and structured approach, such as before, during, and after the regulation's enactment, to all stakeholders. As a result, many technical implementers and the public do not fully understand the substance of the policy, which ultimately impacts ineffective implementation on the ground.

This lack of outreach has the potential to lead to inappropriate levy implementation practices, weak accountability, and low public participation in supporting the policy. Therefore, better communication and outreach planning are needed from implementing agencies, including the development of outreach materials, utilization of information media, community involvement, and regular training and outreach.

Economic, Social and Political Environment, Community Participation. Public Participation in the implementation of Regional Regulation No. 1 of 2024 concerning Regional Taxes and Regional Retributions, especially in the public roadside parking retribution sector, which experienced an increase in parking rates affecting 4-wheeled vehicles, namely Taxis, private cars and the like, from Rp. 3,000 to Rp. 5,000, Buses, mini buses and large trucks from Rp. 4,000 to Rp. 7,000, and 8-wheeled trucks (eight) or more and the like from Rp. 5,000 to Rp. 10,000. This increase in parking rates has made many people provide comments, especially on social media, both Facebook, Instagram, and TikTok, as well as other mainstream media outlets.

The public believes that there has been minimal or no public outreach and dialogue to provide input on the changes to local regulations affecting the increase in parking fees in Kupang City. Consequently, they tend to respond to this regulation through social media, hoping for a response or an acceptable answer. It is also common to find people unaware of the parking fee increase but continuing to pay the existing fee despite regretting the increase, appearing apathetic towards the changes to the existing regulations.

Consequently, findings indicate a lack of public participation in policy implementation. The public is not only poorly informed but also lacks a formal space or mechanism for providing feedback. This results in a one-way policy that fails to reflect the needs and expectations of Kupang City residents.

Economic Conditions. The fluctuating and uneven economic, social, and political conditions of Kupang City residents also hinder the implementation of the parking levy policy. Limited purchasing power, resistance to levies, and income uncertainty contribute to low policy compliance. The government needs to consider local economic conditions when setting levy rates and develop policies that adapt to the socioeconomic realities of residents.

Conclusion, the external environment, particularly community participation and regional economic conditions, plays a significant role in determining the successful implementation of the parking levy policy, based on Regional Regulation No. 1 of 2024. The limited space for public participation and weak policy communication create a distance between the government and the public. Furthermore, economic challenges hinder the implementation of parking levies. Therefore, an inclusive, adaptive policy approach that strengthens community participation is needed to create an effective, equitable, and sustainable parking levy system.

Factors Inhibiting the Implementation of Kupang City Regional Regulation Number 1 of 2024 Concerning Regional Taxes and Regional Levies in Increasing Regional Original Income.



Budget constraints. Are major obstacles to supporting technical implementation in the field. Although the Kupang City Transportation Agency has designed a routine activity schedule for activities such as parking monitoring, officer training, and public dissemination of local regulations, their implementation is highly dependent on the allocation of available operational funds. Many activities cannot be carried out optimally because funds are only sufficient for minimal activities, such as incidental operations against illegal parking. Without adequate budget support, efforts to create an orderly and professional parking system are hampered.

The lack of budget also impacts other crucial aspects such as ticket printing, procurement of parking attendant attributes, staff training, and technological support for the retribution information system. This makes policy implementation perfunctory, unsustainable, and vulnerable to irregularities. The lack of clear and regular funding also risks increasing reliance on informal practices in the field, which contradicts the goal of legal, transparent, and accountable retribution management.

Low Capacity and Human Resource Development. Although personnel are considered sufficient, human resource capacity within the Transportation Agency and at the parking attendant level remains a significant challenge. The lack of formal training since 2021 demonstrates that human resource capacity building is not a priority in the parking retribution management system. This leaves many staff and parking attendants working based on field practices, without an adequate understanding of the substance of the Regional Regulation or the principles of public service.

This lack of training has resulted in low professionalism in the field. Parking attendants who do not understand the importance of retribution tickets or service procedures create confusion for the public. Parking managers also lack technical standards for directing their subordinates. Weak human resource capacity not only hinders the achievement of local revenue (PAD) targets but can also damage the public service image that the city government seeks to build.

Lack of Policy Socialization. The lack of public awareness of the content and objectives of Regional Regulation No. 1 of 2024 is a major obstacle to its implementation. Many parking managers and parking attendants carry out their duties without fully understanding the applicable legal basis. Information that the Transportation Agency should convey is limited to administrative matters, such as signing work contracts or SPKs, without any in-depth effort to provide a comprehensive understanding to technical implementers.

On the public side, the lack of information regarding the rights and obligations of parking service users also presents a barrier. Many residents are unaware of the correct payment procedures, the benefits of official tickets, or the complaint mechanism for violations. The absence of discussion forums, official information media, and public education results in a passive and permissive attitude towards violations in the field.

Coordination between agencies is not yet optimal. The parking fee management policy involves various agencies at the regional level, including the Transportation Agency, the Regional Revenue Agency, the Public Order Agency (Satpol PP), and the police. However, in practice, inter-agency coordination remains sporadic and reactive, rather than systematic. The lack of an integrated working mechanism, clear role maps, and cross-sectoral standard operating procedures (SOPs) leads to overlapping duties and gaps in oversight and law enforcement.

The absence of regular coordination meetings or cross-agency forums to discuss policy implementation also hinders the prompt resolution of public complaints. This situation often results in complaints not receiving a concrete response because each agency feels it is not the authorized party. This lack of coordination not only slows the response but also undermines the government's credibility in enforcing its regulations.



Low Public Participation and Awareness. Public participation is a crucial pillar in ensuring the success of public policies. However, in the context of parking fee policies in Kupang City, public participation remains relatively low. Most parking users do not understand the importance of official tickets as valid proof of payment. They also lack awareness that parking fees directly impact city development by increasing Regional Original Income (PAD).

Furthermore, the public is also denied easy and reliable access to information or complaint channels. When violations or irregularities occur in the field, such as ticketless parking fees or illegal parking attendants, people prefer to remain silent because they feel they do not know where to report them. This low level of participation demonstrates the importance of building collective awareness that orderly parking services are not solely the responsibility of the government but require collaboration with residents as the primary users.

CONCLUSION

Number 1 of 2024 concerning Regional Taxes and Regional Levies IN IMPROVING Regional Original Income, especially in the parking levy sector, analyzed using the Van Meter and Van Horn policy implementation models, the following can be concluded:

1. Policy Standards and Objectives have been normatively established in Regional Regulation No. 1 of 2024, but are not yet fully understood by those implementing the policy, such as parking managers and attendants. Lack of information regarding the regulation's contents results in inconsistent parking service standards.
2. Human Resources is considered sufficient in quantity, but remains weak in quality. Lack of training, limited education for parking attendants, and an insufficient development budget are major obstacles to achieving professional service.
3. The characteristics of the Implementing Agency, particularly the organizational structure of the Transportation Agency, are essentially operating according to their respective duties and functions. However, vertical and horizontal coordination remains limited, and not all units are functioning optimally in supporting policy implementation.
4. Implementing Agency communication, particularly in the form of policy socialization, has not been optimal. There is no systematic mechanism for disseminating information to managers and the public, leading to confusion and non-compliance with regulations. The Economic, Social, and Political Enviro
5. nment, particularly community participation and regional economic conditions, also influence implementation. The public tends to be permissive towards violations, and there is no culture of demanding transparent public services. On the other hand, the economic burden makes some residents and parking attendants not pay much attention to the formal provisions of the levy.

Five main inhibiting factors were also identified: limited supporting budget, suboptimal human resource capacity, weak outreach, minimal coordination between agencies, and low public participation and awareness. Overall, the implementation of Regional Regulation No. 1 of 2024 on parking fees has not been effective and optimal. Many supporting aspects of policy implementation remain weak and require serious attention from the Kupang City Government.

Based on the findings and conclusions of this study, the researcher provides several suggestions as follows:

1. The Kupang City Government, through the Transportation Agency, needs to allocate a special budget to support the implementation of the regional regulation, including training, monitoring, procurement of parking attributes, and public outreach.



2. Improving the capacity of human resources, particularly parking attendants, must be a priority through regular training, job certification, and fostering public service ethics, so they work more professionally and in accordance with established standards.
3. The dissemination of the Regional Regulation needs to be carried out extensively and systematically, both to parking operators and the public, using digital media, banners, brochures, and face-to-face meetings to foster a shared understanding of the rules and residents' rights.
4. Coordination between relevant agencies, such as the Transportation Agency, Bapenda, and law enforcement officials, needs to be improved through regular coordination forums, an integrated reporting system, and collaborative monitoring of both authorized and illegal parking spots.

REFERENCES

- Abidin, S. Z. (2004). *Kebijakan publik*. Jakarta: Yayasan Pancur Siwah.
- Agustino, L. (2014). *Dasar-dasar kebijakan publik*. Bandung: Alfabeta.
- Arikunto, S. (1992). *Metode penelitian: Prosedur suatu pendekatan praktis*. Jakarta: Bina Aksara.
- Badan Pusat Statistik Nusa Tenggara Timur. (2020). *Jumlah kendaraan bermotor menurut kabupaten/kota dan jenis kendaraan di Provinsi Nusa Tenggara Timur*. <https://ntt.bps.go.id/id/statisticstable/3/...>
- Bahy, B. I. (2025, Mei 2). Minim anggaran, Dishub Kota Kupang sosialisasi kenaikan tarif parkir. *Kupang News*. <https://www.kupangnews.com/daerah/...>
- Dani, M. (2016). *Sumber pendapatan daerah*. Surabaya: Unesa.
- Dunn, W. N. (2018). *Public policy analysis: An integrated approach* (6th ed.). Routledge. <https://doi.org/10.4324/9781315181226>
- Djawas, N. N. (2021). *Penerapan prosedur pemungutan retribusi tempat khusus parkir di Kota Kupang ditinjau dari Peraturan Daerah Kota Kupang Nomor 5 Tahun 2016*. Skripsi, Universitas Nusa Cendana.
- Djani, W. (2021). Pemerintahan partisipatif dalam pemeliharaan taman di Kota Kupang: Model kolaborasi pemerintah, korporasi, dan masyarakat sipil. *Jurnal Administrasi Publik*, 25(2), 120–136.
- Fathan, R. D. R. (2021). *Pengelolaan retribusi parkir pada Dinas Perhubungan Kota Bukittinggi*. Skripsi, Universitas Andalas.
- Grindle, M. (1980). *Politics and policy implementation in the Third World*. New Jersey: Princeton University Press. <https://doi.org/10.1515/9781400886081>
- H, T. B. (2016). *Implementasi pelayanan retribusi parkir di tepi jalan umum berdasarkan Peraturan Daerah Kabupaten Jeneponto Nomor 03 Tahun 2012 tentang retribusi jasa umum*. Skripsi, Universitas Hasanuddin.
- Jem, T. (2024). *Pengelolaan parkir di Kawasan Pasar Kasih Kota Kupang*. Skripsi, Universitas Nusa Cendana.
- Jem, T. (2025, Februari 8). Ditlantas Polda NTT komitmen berantas parkir liar di Kota Kupang. *NTTZoom*. https://nttzoom.com/news_read/...
- Lodja, I. (2025, Mei 2). Satgas Operasi Pekat Turangga 2025 tertibkan lalu lintas dan parkir liar di Kota Kupang. *KATANTT*. <https://www.katantt.com/artikel/...>
- Minggu, M. V. B. (2024). *Pengelolaan retribusi parkir pada Dinas Perhubungan di Kota Kupang*. Skripsi, Universitas Nusa Cendana.



- Khoiriyah, S. (2019). *Analisis pengaruh pendapatan asli daerah, transfer pemerintah pusat dan efisiensi belanja daerah terhadap kemandirian keuangan daerah*. Skripsi, Universitas Semarang.
- Kadir, A. (2008). *Pajak daerah dan retribusi daerah dalam menopang desentralisasi fiskal*. Medan: FISIP USU Press.
- Madani, K. H., & Tahir, M. M. (2015). Komunikasi pemerintah dalam pengelolaan tambang di Kabupaten Gowa. *Otoritas: Jurnal Ilmu Pemerintahan*, 137-148.
- Miles, M. B., & Huberman, A. M. (1994). *Qualitative data analysis: An expanded sourcebook* (2nd ed.). Thousand Oaks, CA: SAGE Publications.
- Moleong, L. J. (2016). *Metodologi penelitian kualitatif*. Bandung: Remaja Rosdakarya.
- Nasution, S. (2011). *Metode penelitian naturalistik-kualitatif*. Bandung: Tarsito.
- Parsons, W. (1995). *Public policy: An introduction to the theory and practice of policy analysis*. New York: Elsevier.
- Olla, K. (2025, Februari 8). PMII Cabang Kupang nyatakan prihatin atas maraknya juru parkir liar di Kota Kupang. *Koran Timor*. [https://www.korantimor.com/kota-kupang/...](https://www.korantimor.com/kota-kupang/)
- Pressman, J. L., & Wildavsky, A. B. (1973). *Implementation: How great expectations in Washington are dashed in Oakland*. Berkeley: University of California Press.
- Pasal 1 Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah.
- Peraturan Daerah Kota Kupang Nomor 1 Tahun 2024 tentang Pajak Daerah dan Retribusi Daerah.
- Peraturan Daerah Kota Kupang Nomor 4 Tahun 2016 tentang Retribusi Parkir di Tepi Jalan Umum.
- Peraturan Daerah Kota Kupang Nomor 4 Tahun 2016 Pasal 12 Ayat 1.
- Rabin, J. (2005). *Encyclopedia of public administration and public policy*. Florida: CRC Press. <https://doi.org/10.1201/9781420068047>
- Sape, A. (2024, Februari 22). Viral Dishub Kota Kupang naikkan retribusi parkir, warganet ramai-ramai tolak. *Tribun Kupang*. [https://kupang.tribunnews.com/...](https://kupang.tribunnews.com/)
- Selly, S. (2025, Mei 2). Tanpa sosialisasi, Pemkot Kupang tiba-tiba naikkan tarif parkir. *Detik*. [https://www.detik.com/bali/nusra/...](https://www.detik.com/bali/nusra/)
- Subarsono. (2005). *Analisis kebijakan publik: Konsep, teori dan aplikasi*. Yogyakarta: Pustaka Pelajar.
- Sugiyono. (2016). *Metode penelitian kuantitatif, kualitatif, R&D*. Bandung: IKAPI.
- Sujianto. (2008). *Implementasi kebijakan publik: Konsep, teori dan praktik*. Pekanbaru: Alaf Riau.
- Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah. *Lembaran Negara Republik Indonesia Tahun 2022 Nomor 18*.
- Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintah Daerah.
- Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah.
- Wibawa, S. (1994). *Kebijakan publik*. Jakarta: Intermedia.
- Winarno, B. (2002). *Teori dan proses kebijakan publik*. Yogyakarta: Media Pressindo.
- Yin, R. K. (2018). *Case study research and applications: Design and methods* (6th ed.). Thousand Oaks, CA: SAGE Publications.
- Zainal, N. H. (2018). *Analisis pengelolaan retribusi parkir pada UPTD Perparkiran Dinas Perhubungan Kota Parepare*. Skripsi, STIA Negara Makassar.