
Linking Performance, Policy, and Supervision to Revenue Growth in Public Roadside Parking Services: Evidence from Buleleng Regency

Made Risky Adimahendra¹, Fridayana Yudiaatmaja², Made Ary meitriana³

Abstract:

This study aims to analyze the effect of performance, policy, and supervision on retribution revenue in Buleleng Regency. Using a quantitative approach, data were collected from 110 employees of the local Department of Transportation responsible for managing public parking services. The study employed multiple linear regression analysis to test the influence of the independent variables—performance, policy, and supervision—on the dependent variable, retribution revenue. Reliability and validity tests confirmed that the research instruments were consistent and accurate. Classical assumption tests, including normality, multicollinearity, and heteroskedasticity, indicated that the regression model met the necessary criteria. The results of the t-test show that each independent variable has a significant positive effect on retribution revenue, with performance having the strongest influence, followed by supervision and policy. The F-test results further confirm that all independent variables collectively impact retribution revenue. The coefficient of determination (Adjusted $R^2 = 0.647$) indicates that 64.7% of the variance in retribution revenue can be explained by the independent variables, while the remaining 35.3% is influenced by other external factors. This study concludes that improving employee performance, implementing strategic policies, and enhancing supervision are essential for increasing retribution revenue. The findings provide practical implications for local government management and suggest directions for future research to include broader contexts, qualitative insights, and the integration of predictive analytics in revenue optimization.

Keywords: Performance, Policy, Supervision, Retribution Revenue, Buleleng Regency, Multiple Linear Regression

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¹ Universitas Pendidikan Ganesha, Indonesia. riskyadimahendra2@gmail.com

² Universitas Pendidikan Ganesha, Indonesia. fridayana@undiksha.ac.id

³ Universitas Pendidikan Ganesha, Indonesia. ary.meitriana@undiksha.ac.id

1. Introduction

Regional retribution (*retribusi daerah*) serves as one of the primary sources of local government revenue in Indonesia, playing a crucial role in financing essential operations and regional development. In Indonesia's decentralized governance system, local governments are granted significant fiscal autonomy to optimize their resources, including taxes, local enterprises, and retributions. According to Law No. 28 of 2009 on Regional Taxes and Retributions, regional retributions are classified into three types: public service, business service, and specific licensing fees. Among these, roadside parking retribution constitutes an essential component of *Pendapatan Asli Daerah* (PAD) or locally generated revenue, enabling local governments such as Buleleng Regency to sustain public services independently. However, data from the Buleleng Transportation Agency (LRA, 2024) indicate that the realization of roadside parking retribution has consistently failed to meet its targets. In 2021, the target was IDR 3 billion, yet only IDR 2.19 billion (73.12%) was achieved. In 2022, the target rose to IDR 5.5 billion, but only IDR 2.45 billion (44.65%) was collected. By 2023, although the target was IDR 4 billion, realization reached only IDR 3.24 billion (81.13%). These shortfalls suggest systemic inefficiencies in parking management, weak supervision, and limited enforcement of parking regulations. The persistence of illegal parking practices, informal fee collection by unauthorized attendants, and inconsistent service quality reflect deeper governance issues in managing this vital local revenue source.

Parking management plays an increasingly strategic role in supporting both urban mobility and fiscal sustainability. Shoup (2021) emphasized that effective curb parking pricing can reduce congestion and improve urban space efficiency, while Eliasson and Börjesson (2022) demonstrated that structured parking charges can yield significant social and economic benefits in urban contexts. Despite these findings, many local governments in developing regions, including Indonesia, continue to apply static pricing mechanisms and rely on manual administration, resulting in inefficiencies and revenue leakage. Studies by Gu, Li, Saberi, Rashidi, and Liu (2023) as well as Pavlek, Slavulj, Ivanković, and Vidan (2025) argue that dynamic and simulation-based pricing models are essential to achieve equitable and efficient outcomes, but such systems have not yet been implemented in Buleleng Regency's parking management.

Operationally, parking management in Buleleng exhibits structural weaknesses similar to those found in other local governments with limited digital infrastructure. Ogulenko, Benenson, and Fulman (2022) highlighted that the absence of standardized supervision and inconsistency among parking operators can create gaps between projected and actual revenue. Similarly, Abdelghaffar, Batista, Rehman, Cao, Menéndez, and Jabari (2024) showed that probabilistic models of cruising time reveal significant inefficiencies in unmonitored parking systems, leading to losses in both time and revenue. Xu and Sun (2024) further noted that the integration of economic analysis and adaptive pricing for on-street parking is crucial for balancing service

accessibility and financial sustainability—an approach still largely unexplored in semi-urban Indonesian regions.

From a policy standpoint, the Buleleng Transportation Agency has implemented several programs to improve parking performance and revenue realization, including surveys of parking potential, identification of high-demand zones, and periodic reviews of parking fees. However, these initiatives often lack the analytical foundation necessary to assess their real economic impact. Previous studies such as those by Guo et al. (2023) and Ramirez-Rios et al. (2023) have examined the economic effects of parking utilization and demand modeling in urban commercial areas, but few have explored their implications for revenue optimization under local government supervision. This indicates a research gap concerning how performance, policy enforcement, and supervision jointly influence parking retribution realization in the context of Indonesia's decentralized administrative system.

Recent literature underscores the need for data-driven management in parking systems. Maxner et al. (2023) demonstrated that simulation-based curb allocation could enhance operational flexibility and resource optimization, while Zhao et al. (2024) integrated adaptive deep learning techniques—specifically graph convolutional networks (GCN) and gated recurrent units (GRU)—to improve predictions of on-street parking occupancy based on socio-demographic and land-use data. Likewise, Guo, Guan, Han, and Xue (2024) provided empirical evidence that the comprehensive utilization of parking spaces can significantly contribute to economic revitalization in traditional business districts. Despite these international advances, local governments in Indonesia have yet to leverage data analytics or automation tools for parking supervision, leaving potential revenue unrealized.

Globally, performance-based approaches have been recognized as essential for achieving sustainable urban parking governance. Wang (2025) revealed that predictive analytics can optimize parking revenues by identifying inefficiencies in pricing and occupancy management. Furthermore, Guo et al. (2024) emphasized that shared parking initiatives can generate additional fiscal benefits for local governments when supported by regulatory frameworks and transparent supervision. In contrast, Buleleng's parking management remains reactive rather than proactive, relying on periodic monitoring instead of continuous performance assessment. This gap underscores the urgent need to link policy design, operational performance, and supervision in a cohesive revenue management framework.

The observed inefficiencies in Buleleng's parking system are also rooted in institutional performance. A lack of clear accountability mechanisms, insufficient monitoring resources, and weak enforcement contribute to recurring non-compliance among attendants and service users. Local residents frequently express dissatisfaction with parking conditions, citing inadequate safety, unclear tariffs, and poor service standards. These issues highlight the necessity of understanding how administrative capacity, regulatory consistency, and supervisory quality collectively affect the realization of public revenue. As Gu et al. (2023) and Pavlek et al. (2025) assert, the

integration of organizational performance indicators and adaptive policy mechanisms is crucial to ensuring both equity and efficiency in public parking systems.

Given these conditions, an empirical analysis linking performance, policy, and supervision to local parking revenue becomes essential. The present study fills a critical research gap by focusing on how these three factors interact in determining the effectiveness of parking retribution management in Buleleng Regency. The novelty of this research lies in its application of global theoretical perspectives—such as dynamic pricing, simulation modeling, and performance-based supervision—to a local Indonesian context, where fiscal decentralization intersects with service delivery challenges. By incorporating lessons from international models (Shoup, 2021; Guo et al., 2023; Maxner et al., 2023; Wang, 2025) and local realities, this study contributes new insights into the governance of public parking as a strategic revenue source.

In summary, this research aims to analyze the impact of performance, policy, and supervision on the realization of public roadside parking service revenue in Buleleng Regency. It seeks to identify which dimensions most significantly affect revenue growth and to provide recommendations for optimizing local fiscal management. By integrating empirical data with advanced theoretical frameworks, this study aspires to contribute to both academic discourse and practical policymaking in the field of local revenue optimization. Ultimately, improving the efficiency and transparency of parking retribution management will not only enhance public service delivery but also strengthen the financial independence of local governments in Indonesia.

2. Theoretical Background

Relationship Between Performance and Retribution Revenue

Organizational performance plays a pivotal role in increasing regional retribution revenue. According to Kusjono and Ratnasari (2003), higher employee performance enables organizations to achieve their objectives more effectively, which in turn contributes to improved revenue collection. In the context of local government, optimal performance of government units, such as the SKPD (Satuan Kerja Perangkat Daerah), directly influences the collection efficiency of parking fees and other retribution sources. Empirical studies in urban parking management indicate that operational efficiency, including adherence to rules and timely service, significantly impacts revenue realization (Shoup, 2021; Eliasson & Börjesson, 2022). Simulation and predictive analyses show that well-performing administrative systems can optimize resource allocation, reduce revenue leakage, and increase compliance among users (Abdelghaffar et al., 2024; Gu et al., 2023; Pavlek et al., 2025; Wang, 2025). Moreover, research on parking space utilization suggests that when staff performance aligns with data-driven planning and proper operational execution, retribution collection can reach its maximum potential (Guo et al., 2023; Guo, Guan, Han, & Xue, 2024; Maxner et al., 2023). Therefore, it can be concluded that there is a positive relationship between government performance and the achievement of retribution revenue targets.

Hypothesis 1 (H1): *Performance positively and significantly affects retribution revenue in Buleleng Regency from 2021 to 2023.*

Relationship Between Policy and Retribution Revenue

Policy serves as a set of decisions made by authorized actors to determine objectives and the methods to achieve them. Strategic and well-formulated policies are crucial for improving compliance and revenue collection in public services. In the context of regional parking retribution, policies related to fee structure, payment convenience, and regulatory enforcement can significantly influence citizen adherence and ultimately, local revenue (Shoup, 2021; Eliasson & Börjesson, 2022). Studies on parking economics emphasize that adaptive pricing, data-based policy adjustments, and transparent regulations increase both efficiency and user satisfaction (Gu et al., 2023; Zhao et al., 2024; Xu & Sun, 2024). Furthermore, simulation-based policy modeling demonstrates that decisions informed by empirical data can maximize revenue potential while maintaining fairness in urban parking allocation (Ramirez-Rios et al., 2023; Maxner et al., 2023; Pavlek et al., 2025). In Indonesian local government contexts, policy implementation remains a critical factor in bridging the gap between projected and actual retribution revenue. Strategic policy interventions, such as tariff revisions and technological facilitation of payments, have been shown to enhance compliance and contribute to sustainable revenue growth (Guo et al., 2024; Guo et al., 2023).

Hypothesis 2 (H2): *Regional government policy positively and significantly affects retribution revenue in Buleleng Regency from 2021 to 2023.*

Relationship Between Supervision and Retribution Revenue

Supervision is defined as the process of providing guidance to ensure that implementers act according to established plans. Effective oversight mechanisms can enhance the integrity of revenue collection and minimize irregularities (Abdelghaffar et al., 2024; Ogulenko, Benenson, & Fulman, 2022). Transparent and accountable supervisory systems reduce the risk of leakage, ensure compliance with tariffs, and improve citizen trust in the collection process (Shoup, 2021; Eliasson & Börjesson, 2022). Empirical studies in urban parking demonstrate that monitoring strategies, combined with feedback loops and field inspections, significantly increase collection efficiency (Gu et al., 2023; Guo, Guan, Han, & Xue, 2024; Pavlek et al., 2025). Predictive and simulation-based supervision tools allow authorities to detect deviations early and implement corrective actions promptly, thereby enhancing the overall revenue collection process (Wang, 2025; Zhao et al., 2024; Xu & Sun, 2024). Consequently, proper supervision not only ensures adherence to rules but also directly contributes to higher retribution revenue for local governments.

Hypothesis 3 (H3): *Regional government supervision positively and significantly affects retribution revenue in Buleleng Regency from 2021 to 2023.*

3. Methodology

Population and Sample

The population of this study consists of members of the Buleleng Regency Transportation Agency who are responsible for managing roadside parking services. A population is defined as a large area composed of objects or subjects with certain characteristics chosen for study to allow generalization of the results (Riduwan, 2015). In total, 151 employees were included in the population. The purposive sampling technique was applied, as suggested by Sugiyono (2016), to select participants based on specific characteristics relevant to the study. Purposive sampling allows researchers to focus on individuals who have the necessary knowledge and experience, making it suitable for quantitative research that does not involve random sampling. Using Yamane's formula (Sugiyono, 2018), the sample size was calculated to be 110 employees actively involved in managing roadside parking revenue, excluding the agency directors.

Variables and Operational Definitions

This study includes both independent and dependent variables. According to Sugiyono (2018), research variables are aspects that can vary and are used to obtain information necessary for analysis. The independent variables in this study are performance, government policies, and supervision, while the dependent variable is retribution revenue. Operational definitions are summarized as follows: performance refers to the effectiveness and efficiency of each work unit in achieving organizational objectives; government policy includes the establishment of parking tariffs, collection methods, and allocation of revenue; supervision involves monitoring parking fees, ensuring transparency, and handling violations. Retribution revenue represents locally generated revenue from taxes, retributions, and legally recognized sources according to Indonesian regulations (Indonesia, 2022). Each variable was measured using a Likert scale to capture the attitudes, perceptions, and evaluations of respondents regarding their work environment and practices.

Data Collection Methods

Data were collected using three complementary methods: interviews, questionnaires, and documentation. Interviews were conducted with key informants such as officials from the Transportation Agency to gather qualitative insights into roadside parking management and its impact on users. Questionnaires, based on the operational definitions of the study variables, employed a Likert scale to quantify perceptions and opinions (Sugiyono, 2013). Documentation involved reviewing official records, including the Regional Revenue and Expenditure Reports (LRA) from 2021 to 2023, which provided historical financial data on parking retribution. Together, these methods ensured the collection of reliable, comprehensive, and triangulated data for analysis.

Data Analysis and Instrument Testing

Before analysis, the validity and reliability of the questionnaire were tested. Validity ensures that the instrument accurately measures the intended variables using Pearson product-moment correlation (Ghozali, 2018). Reliability was assessed with

Cronbach's Alpha, with values greater than 0.60 considered acceptable (Sugiyono, 2017; Arikunto, 2010). Data analysis was performed using SPSS 25.0. Classical assumption tests, including normality (Kolmogorov-Smirnov), heteroscedasticity, and multicollinearity (tolerance and VIF), were conducted to ensure the regression model met statistical requirements (Tungga et al., 2014). Multiple linear regression analysis was applied to evaluate the simultaneous and individual effects of performance, policy, and supervision on retribution revenue, using the model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

where Y is retribution revenue, X_1 is performance, X_2 is policy, X_3 is supervision, α is the constant, β is the regression coefficient, and ε is the error term. Hypothesis testing included t-tests for individual variable significance and F-tests for overall model significance at a 5% significance level (Iskandar, 2020; Eferin et al., 2012; Riana, 2012). The coefficient of determination (R^2) was used to assess the proportion of variance in the dependent variable explained by the independent variables.

4. Empirical Findings/Results

Respondent Characteristics

The characteristics of respondents were analyzed based on gender, age, education, position, and length of service using frequency analysis. The table below summarizes all the results in one comprehensive overview.

Table 1. Respondent Characteristics

Characteristic	Category	Frequency (n)	Percentage (%)
Gender	Male	102	93
	Female	8	7
Age (Years)	25–27	13	12
	28–30	13	12
	31–33	14	13
	34–36	15	14
	37–39	11	10
	40–42	19	17
	43–45	17	15
	46–48	8	7
Education	High School	16	15
	Diploma	36	33
	Bachelor's Degree	58	52
Position	HR Analyst First Level	1	1
	General Functional	11	9
	Head of Parking Section	1	1
	Operational Service Operator	24	22
	Operational Service Arranger	19	17
	Office Administration	17	15

Characteristic	Category	Frequency (n)	Percentage (%)
	Utility Network Supervisor	1	1
	Traffic Engineering Manager	5	5
	Junior Motor Vehicle Examiner	2	2
	Skilled Motor Vehicle Examiner	27	25
	Computer Administrator	2	2
Length of Service	<5 Years	20	18
	5–10 Years	79	72
	>10 Years	11	10
Total Respondents	-	110	100

The respondent sample consisted of 110 employees from the Buleleng Regency Transportation Agency. The majority were male (93%), aged 40–42 years (17%), and held a Bachelor's degree (52%). Most respondents occupied the position of Skilled Motor Vehicle Examiner (25%) and had a working experience of 5–10 years (72%). These demographic distributions indicate a workforce dominated by experienced, educated males in operational and technical positions, which may influence their perceptions and responses in the study.

Reliability Test

The reliability test was conducted to ensure the consistency and dependability of the measurement instruments used in this study. The purpose of this test is to verify whether the results remain stable when measurements are repeated and to determine whether respondents provide consistent answers. According to Suharsimi Arikunto (2010), reliability reflects the degree of trustworthiness of an instrument in collecting data. Sugiyono (2017) further explains that the reliability of items can be evaluated using the Cronbach's Alpha coefficient through SPSS version 25. A variable is considered reliable if its Cronbach's Alpha value exceeds 0.60. In this study, reliability testing was carried out using the Cronbach's Alpha (α) statistic with the following criteria: if Cronbach's Alpha > 0.60 , the instrument is deemed reliable; if Cronbach's Alpha < 0.60 , it is considered unreliable. The results indicated that the Cronbach's Alpha values for all variables exceeded 0.60, confirming that all questionnaire items used in this research were reliable.

Classical Assumption Testing

To ensure the validity of the regression analysis, classical assumption tests were performed, including normality, multicollinearity, and heteroskedasticity tests.

a. Normality Test : The normality test aims to examine whether the data meet the assumption of normal distribution, which is required for multiple regression analysis. The Kolmogorov-Smirnov method was used, and data are considered normally distributed if the Asymp. Sig. (2-tailed) value is greater than 0.05. The results of this

test showed significance values above 0.05, indicating that the research data originated from a population with a normal distribution.

b. Multicollinearity Test : The multicollinearity test is conducted to detect whether there are significant correlations among independent variables in the regression model. This study evaluated multicollinearity using the tolerance and Variance Inflation Factor (VIF) values, where a tolerance below 0.10 or a VIF above 10 indicates multicollinearity (Ghozali, 2009). The results revealed that all tolerance values were greater than 0.10 and all VIF values were below 10, suggesting that multicollinearity was not present in the regression model.

c. Heteroskedasticity Test : The heteroskedasticity test is used to identify whether there are differences in the variance of residuals across observations in a regression model (Ghozali, 2006). In this study, the Glejser method was employed by regressing the independent variables against the absolute values of residuals. If the significance value is greater than 0.05, there is no indication of heteroskedasticity. The results showed that all independent variables had significance values exceeding 0.05, indicating that there were no heteroskedasticity issues in the model. Consequently, the regression model is free from heteroskedasticity problems, ensuring the robustness of the analysis.

Multiple Linear Regression Analysis

This study used a multiple linear regression model to examine the influence of independent variables on the dependent variable. Revenue from Retribution (Y) serves as the dependent variable, while Performance (X1), Policy (X2), and Supervision (X3) are the independent variables. The regression results are presented in Table 2.

Table 2. Multiple Linear Regression Results

Variable	Coefficient (β)	Interpretation
Constant	35.605	If all independent variables are zero, the average retribution revenue is 35.605.
Performance (X1)	0.097	A one-unit increase in performance increases retribution revenue by 0.097 units.
Policy (X2)	0.043	A one-unit increase in policy improvement increases retribution revenue by 0.043 units.
Supervision (X3)	0.144	A one-unit increase in supervision increases retribution revenue by 0.144 units.

The regression equation derived from the table is:

$$Y = 35.605 + 0.097X_1 + 0.043X_2 + 0.144X_3 + \epsilon.$$

From this equation, it can be interpreted that the constant value of 35.605 represents the average retribution revenue when all independent variables are held constant. Performance has a positive influence, meaning that as performance improves, retribution revenue increases. Similarly, policy improvements and enhanced

supervision positively affect retribution revenue, though the effect of supervision appears stronger than policy based on the coefficient values.

Coefficient of Determination (R^2)

The coefficient of determination (Adjusted R^2) indicates how much of the variation in retribution revenue can be explained by the independent variables. Table 3 shows the results.

Table 3. Coefficient of Determination

Model	Adjusted R^2	Interpretation
Multiple Regression	0.647	Approximately 64.7% of the variation in retribution revenue is explained by performance, policy, and supervision. The remaining 35.3% is influenced by other factors not included in the model.

This indicates that while the independent variables significantly contribute to explaining changes in retribution revenue, there are still other factors, internal or external to the organization, affecting revenue that are not captured by this model.

Simultaneous Test (F-Test)

The F-test determines whether the independent variables together significantly affect the dependent variable. The results are shown in Table 4.

Table 4. F-Test Results

Model	F-Statistic	Significance	Interpretation
Multiple Regression	8.912	0.002	The F value is significant at $0.002 < 0.05$, indicating that all independent variables collectively have a significant effect on retribution revenue.

This result confirms that performance, policy, and supervision jointly influence retribution revenue, supporting the overall hypothesis that these factors are important determinants of revenue collection.

Partial Test (t-Test)

The t-test evaluates the effect of each independent variable individually. Table 5 summarizes the results.

Table 5. t-Test Results

Variable	t-Statistic	Significance	Interpretation
Performance (X1)	4.315	0.000	Significant; H1 accepted.
Policy (X2)	3.180	0.002	Significant; H2 accepted.
Supervision (X3)	3.540	0.001	Significant; H3 accepted.

The t-test results indicate that each independent variable has a statistically significant positive effect on retribution revenue. Specifically, performance has the strongest individual influence, followed by supervision, while policy also contributes positively. Therefore, improvements in any of these areas are likely to increase retribution revenue in Buleleng Regency.

5. Discussion

The results of the t-test in this study indicate that all independent variables—Performance (X1), Policy (X2), and Supervision (X3)—have a significant positive effect on retribution revenue in Buleleng Regency. Specifically, performance shows the strongest influence, followed by supervision, while policy also contributes positively. These findings highlight the critical role of human and institutional factors in optimizing local revenue collection.

The significant positive effect of performance on retribution revenue aligns with previous research emphasizing the importance of operational efficiency and staff competence in revenue-generating services. Abdelghaffar et al. (2024) demonstrated that improved performance metrics, such as efficient allocation of parking resources, directly enhance revenue collection by reducing idle capacity and improving service reliability. Similarly, Eliasson and Börjesson (2022) found that well-managed parking operations, supported by effective employee performance, can substantially increase revenue while maintaining user satisfaction. In the context of Buleleng Regency, these results suggest that investments in employee training, resource management, and monitoring systems could further enhance retribution revenue.

The variable policy also has a positive impact on retribution revenue, reflecting the influence of local government regulations and management decisions on public compliance and revenue generation. Gu et al. (2023) highlighted that strategic policy decisions, such as equitable pricing and adaptive tariff systems, significantly affect parking demand and revenue outcomes. Guo et al. (2023, 2024) further argued that targeted policy adjustments in traditional business districts, including shared parking initiatives, can optimize the utilization of limited public spaces and increase local government income. In Buleleng Regency, the findings indicate that carefully designed policies regarding parking rates, collection methods, and enforcement strategies are essential to maximize revenue streams.

Finally, supervision exerts a significant positive effect on retribution revenue, underscoring the importance of monitoring and enforcement mechanisms. Effective supervision ensures adherence to regulations, reduces revenue leakage, and strengthens compliance among users (Shoup, 2021; Wang, 2025; Xu & Sun, 2024). For instance, Maxner et al. (2023) demonstrated that dynamic allocation and real-time monitoring of curb space can improve revenue outcomes in urban parking systems. Similarly, Zhao et al. (2024) and Pavlek et al. (2025) emphasized that predictive analytics and continuous oversight of parking operations are crucial for optimizing revenue collection. In Buleleng Regency, stronger supervisory practices can ensure that retribution fees are collected consistently and transparently, contributing to overall financial efficiency.

In summary, the findings suggest that an integrated approach—enhancing staff performance, implementing data-driven policies, and strengthening supervision—is essential to increase retribution revenue. The results support the hypothesis that these variables individually and collectively contribute to more effective revenue

management, corroborating global studies on urban parking and local revenue optimization (Ogulenko et al., 2022; Ramirez-Rios et al., 2023; Guo et al., 2024). These insights provide actionable guidance for policymakers in Buleleng Regency to improve the efficiency and effectiveness of retribution management.

6. Conclusions

This study demonstrates that performance, policy, and supervision have a significant positive effect on retribution revenue in Buleleng Regency. Among the variables, performance shows the strongest influence, followed by supervision, while policy also contributes positively. The findings indicate that optimizing employee performance, implementing strategic and data-driven policies, and strengthening monitoring mechanisms are critical for improving local government revenue collection. Collectively, these results highlight the importance of an integrated approach to enhance efficiency and effectiveness in public service operations.

Despite its contributions, this study has several limitations. First, the research is limited to the Buleleng Regency context, focusing on employees of the local Department of Transportation, which may limit the generalizability of the findings to other regions or sectors. Second, the study relies on quantitative methods using questionnaires and SPSS-based regression analysis, which may overlook qualitative insights such as employee perceptions, behavioral motivations, or contextual nuances influencing revenue collection. Finally, the study does not account for external factors, such as economic fluctuations, urban development changes, or technological adoption, which could also impact retribution revenue.

Future research should consider expanding the scope to include multiple regencies or cities to improve generalizability and provide comparative insights. Incorporating qualitative methods, such as interviews or focus groups, can provide deeper understanding of employee behavior, policy effectiveness, and supervisory challenges. Additionally, future studies could explore the impact of emerging technologies, predictive analytics, or digital payment systems on retribution revenue, which may reveal innovative strategies to optimize collection efficiency and enhance local government financial performance.

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