

CHARACTERISTICS OF PUBLIC ROADSIDE PARKING IN SURABAYA CITY: ANALYSIS OF RETRIBUTION POTENTIAL TO INCREASE LOCAL REVENUE

Pradana Affan Abdillah*, Andi Patriadi, Sajiyo

Universitas 17 Agustus 1945 Surabaya, Indonesia

*e-mail: affan.garuda@gmail.com andipatriadi@untag-sby.ac.id sajiyo@untag-sby.ac.id

Keywords

*local revenue; parking retribution;
public roadside parking; Surabaya
City*

ABSTRACT

The problem of public roadside parking (TJU) in Surabaya City, as one of the metropolitan cities in Indonesia, is a complex issue and requires serious attention in its management. This study aims to analyze the characteristics of TJU parking, evaluate its potential contribution to regional own-source revenue (PAD), and identify supporting and inhibiting factors in increasing parking retribution. The data obtained from the parking spot survey was comprehensively analyzed to identify parking characteristics and their effects on road sections, ultimately informing recommendations to enhance parking capacity and efficiency in the future. The results of this study provide a useful tool for policy makers to understand the distribution of parking demand across the city, leading to a clearer understanding of parking usage patterns and challenges. The presence of illegal parking, as seen in cities like Jakarta and Medan, also adds complexity to the management of the parking problem. The adoption of e-parking systems, as implemented in several other cities, can improve the efficiency of parking levy collection. Furthermore, the adoption of modern technologies has proven effective in improving parking revenue and reducing operational inefficiencies.

INTRODUCTION

Public roadside parking is one of the important elements in urban transportation management, especially in a big city like Surabaya. As the number of private vehicles increases, the demand for parking spaces increases. This is inversely proportional to the availability of parking facilities which are often inadequate, causing an imbalance between the need and supply of parking spaces. According to Law No. 22/2009 on Road Traffic and Transportation, parking management must be carried out to support the smooth flow of traffic, safety, and efficient use of public space. Surabaya, as one of the metropolitan cities in Indonesia, faces major challenges in parking management. Based on data from the Surabaya City Transportation Agency, the number of TJU parking spots before the pandemic was recorded at around 1,800, but decreased to 1,213 spots after the pandemic. This decline affects parking levy revenue, which is one of the sources of Regional Original Revenue (PAD). This is in line with Putra & Handayani (2018)'s study, which states that the effectiveness of parking levy management determines its contribution to PAD.

Surabaya city has unique traffic characteristics with high population mobility. As a center of trade, industry, and education, Surabaya is a magnet for migrants. According to Surabaya City

Regional Regulation No. 3/2018, parking management must be carried out systematically to overcome congestion that often occurs due to the use of the road as a parking area. TJU parking provides great benefits as a source of PAD if managed properly. Research by Anggara et al. (2022) revealed that the quality of parking services can affect the effectiveness of parking retribution. Surabaya, with its various challenges, needs to improve parking services to ensure its contribution to local finances can be optimized (Suraji et al., 2023).

On the other hand, the use of public spaces as parking areas often leads to conflicts. Most of the parking lots in Surabaya are located in strategic locations adjacent to business districts, offices, and education. Based on the Decree of the Minister of Transportation No. 66 Year 1994, the arrangement of parking locations must consider its impact on the smooth flow of traffic. Irregular parking on public roads can cause congestion, especially in high-density areas (RUSYADI & IMANSYAH, 2019). The decline in the number of TJU parking spots in Surabaya is a concern in the effort to optimize PAD. RUSYADI & IMANSYAH (2019) research highlighted that the potential revenue of parking fees is highly dependent on the volume of users and parking capacity. With a limited number of parking spots, efforts are needed to improve the effectiveness of parking management so that it continues to make a significant contribution to PAD (Patriadi et al., 2021).

One factor that affects the effectiveness of parking retribution is the presence of illegal parking. Based on Surabaya Mayor Regulation No. 29/2018, monitoring illegal parking is one of the main priorities in managing TJU parking. Illegal parking not only reduces potential local revenue, but also creates irregularity in the use of road space. On the other hand, improving parking facilities is also a solution that must be considered. Anwar et al. (2022) stated that the provision of adequate parking facilities can increase user comfort and reduce potential conflicts between road users. Surabaya, with its high mobility, requires parking facilities that are integrated with other modes of transportation to support a more efficient transportation system (Rodli et al., 2019).

In addition, the role of technology in parking management cannot be ignored. The implementation of e-parking, as implemented in several other cities in Indonesia, can improve the efficiency of parking levy collection. Rahayu et al. (2023) showed that the implementation of e-parking in Medan City succeeded in increasing the revenue potential of parking fees. Surabaya can apply similar technology to overcome the challenges of managing TJU parking. Social factors also play an important role in parking management. According to research by Prasidya (2023), public awareness of the importance of parking retribution as a source of PAD is still low. More intensive socialization to the public can increase this awareness, thus supporting the success of parking management.

Surabaya City has a great opportunity to increase PAD through parking levy. According to Surabaya City Local Regulation Number 7 Year 2023 on Local Taxes and Levies, the management of parking fees is one of the important instruments in supporting city development. With more effective management, the contribution of parking levy to PAD can be significantly increased. However, TJU parking management does not only focus on increasing revenue. Minister of Transportation Decree No. 66 Year 1993 emphasizes the importance of providing parking facilities that meet safety and comfort standards. Surabaya needs to ensure that the existing parking facilities are not only quantitatively adequate, but also meet the set quality standards. Good parking management also requires appropriate policy support (Fahim et al., 2021; Kuss & Nicholas, 2022; Lowe et al., 2022). The strategy to optimize parking levy revenue should include strict monitoring, service improvement, and tariff adjustment in accordance with local conditions (Mataruse & Gambe, 2024; Nastia et al., 2021; Umboh et al., 2024). Surabaya can adopt this strategy to optimize the potential of parking levy.

In addition, strategic parking location planning is necessary to reduce negative impacts on traffic. Decree of the Director General of Land Transportation No. 272/HK.105/DRJD/96 of 1996 emphasizes the importance of parking location planning that considers local needs and its impact on traffic. Surabaya City needs to remap the location of TJU parking to ensure efficient use of road space. Surabaya can also learn from other cities' experiences in managing TJU parking. Safitri and Yofianti's (2021) study shows that the potential of parking levy in business districts can be optimized by adjusting the tariff according to the level of demand. This strategy can be applied in Surabaya to increase the contribution of parking levy to PAD.

TJU parking management in Surabaya requires a holistic approach that involves various aspects, including location planning, provision of facilities, monitoring, and socialization to the public. With the right approach, Surabaya can maximize the potential of parking retribution as an important source of PAD (Anggara et al., 2022). The problem of public roadside parking (TJU) in Surabaya City is a complex issue and requires serious attention in its management. As one of the largest cities in Indonesia, Surabaya has a high level of mobility due to increased trade, industrial and educational activities (Rahayu et al., 2023). This has an impact on the need for adequate parking facilities to support smooth traffic and road user comfort. However, the current parking characteristics of TJU still face various challenges, such as limited parking capacity, uneven distribution of parking spots, and the presence of illegal parking which reduces the efficiency of road space (Anwar et al., 2022).

Parking-related research has been conducted using various approaches and methods to identify key issues in parking management in Indonesia. For example, Suraji et al. (2023) analyzed the performance of public roadside parking using parking volume, accumulation, and parking index methods to identify parking locations with the highest turnover. Meanwhile, RUSYADI & IMANSYAH (2019) explored the revenue potential of parking service retribution using quantitative analysis that revealed the contribution of retribution to local revenue in Banjarmasin. In the context of Surabaya, Putra & Handayani (2018) showed the low effectiveness of parking retribution, with a contribution of only around 0.45% to local revenue. Another study by Herlambang Dwi Anggara et al. (2021) assessed the quality of parking services in Pekalongan with a qualitative descriptive method, and Rahayu et al. (2023) evaluated the implementation of e-parking in Medan which showed an increase in potential retribution revenue after the system was implemented.

The success of TJU parking management in Surabaya is not only determined by the availability of facilities, but also how the current parking characteristics can be optimally utilized to support Local Revenue (PAD) (Anjarwati et al., 2022). Based on existing data, although there are more than 1,200 parking spots, ineffective management causes the potential for local revenue from parking levies to not be maximized. Thus, it is important to analyze the current characteristics of TJU parking in Surabaya, including volume, capacity, and parking arrangements, to find appropriate solutions to improve the efficiency of parking management (Prasidya, 2023). The study of these characteristics is also the basis for understanding existing problems, such as the impact of parking on traffic flow, the supporting and inhibiting factors of parking management, and the potential optimization of parking levies. With an in-depth analysis, Surabaya has the opportunity to become a pilot city in managing parking fees that not only increases revenue, but also supports transportation sustainability and quality of life.

This study aims to analyze the characteristics of roadside parking, evaluate its potential contribution to regional own-source revenue (PAD), and identify supporting and inhibiting factors in increasing parking retribution. The current research on public roadside parking in Surabaya City presents novel insights compared to various studies conducted in Indonesia, such as Suraji et al.

(2023), who analyzed parking performance metrics like volume and turnover, and Putra & Handayani (2018), who identified the low effectiveness of parking retribution, contributing only about 0.45% to local revenue. While RUSYADI & IMANSYAH (2019) explored the revenue potential of parking service retribution in Banjarmasin, and Anggara et al. (2022) assessed parking service quality in Pekalongan, this research uniquely integrates geographic and socio-economic factors to provide a comprehensive understanding of parking demand in Surabaya. It emphasizes the potential of digital technologies, such as e-parking systems, and highlights the importance of community engagement and education to enhance compliance and management. By offering tailored recommendations for local government, this study contributes a more holistic and context-specific approach to optimizing parking management in Surabaya City.

METHODS

This research employed a quantitative approach to analyze data obtained from various sources. Primary data was collected through direct observations in the field and interviews with relevant parties, such as the Surabaya City Transportation Agency and parking attendants. The direct observation method aimed to gather data on the condition of parking locations and the intensity of vehicles using roadside parking facilities. Interviews were designed to obtain more in-depth information regarding parking management and the potential problems faced. In addition to primary data, the study utilized secondary data sourced from official agencies, including the Surabaya City Transportation Office. This data encompassed maps of Surabaya City, locations of public roadside parking spots, road sections, and average daily traffic (LHR) on road sections with parking facilities, thereby strengthening the results of the analysis and leading to more comprehensive recommendations related to parking management in Surabaya City.

The research was conducted in the Surabaya City area, which included five main regions: Surabaya center, north, east, south, and west. Parking locations in each area were grouped based on the dominant types of activities, such as dining places, worship facilities, trade, health services, schools, warehousing, hotels, offices, markets, shops, parks, and expedition services. This grouping simplified the analysis of parking characteristics based on function and intensity of use. A site survey was carried out to document the existing conditions at each public roadside parking spot, while observations were directed at identifying the challenges present in each type of parking location. The data collection process began with direct surveys of public roadside parking spots in Surabaya City, utilizing tools such as counters, cameras, and stopwatches to gather data on the number of parked vehicles, parking duration, and space rotation rates. Additionally, an inventory survey was conducted to analyze parameters such as parking accumulation and turnover rates, leading to a clearer understanding of public roadside parking management in Surabaya City. Data analysis occurred in stages to identify parking characteristics and their effects on road sections, ultimately informing recommendations to enhance parking capacity and efficiency in the future.

RESULTS

Overview of Surabaya Region

Surabaya, as the capital of East Java Province, has unique geographical characteristics. Located on the north coast of East Java, Surabaya is surrounded by the Madura Strait to the north and east, Sidoarjo Regency to the south, and Gresik Regency to the west. Its location at the downstream of the Brantas Watershed (DAS) makes Surabaya an area with a predominantly lowland topography that is prone to water overflow during the rainy season. Several large rivers, such as Surabaya River, Mas River, and Jagir River, become the main flow.

Administratively, Surabaya is divided into 31 sub-districts, 160 urban villages, and thousands of neighborhoods. Tambaksari sub-district has the largest population of 214,966, while Gayungan sub-district has the smallest population of 41,289. This data reflects the variation in population density in each area, which affects the demand for facilities, including parking.

Surabaya also has an area that is mostly lowland with an elevation of 3-6 meters above sea level. Sloping hilly areas are found in the west and south, with heights reaching 50 meters. This condition influences the urban planning, settlement distribution and economic activities in Surabaya.

The high level of activity in the city is supported by road infrastructure that connects residential areas, business centers, and public facilities. However, traffic congestion at some points, especially in the city center, poses its own challenges, especially regarding the provision of parking facilities. Therefore, surveying parking spots is an important step in understanding the needs of the community. The geographical and socio-economic approach in describing Surabaya provides an in-depth picture of the parking management needs. With a population of nearly 3 million, providing balanced facilities in each area is a priority to support the city's growth.

Parking Spot Data Based on Cluster

There are a total of 1,213 parking spots identified in Surabaya. These spots are grouped based on activity clusters, such as trade, culinary, public facilities, and offices. This clustering method aims to understand the characteristics of parking usage according to the activities around the location. The survey was conducted using the Slovin method, which resulted in 105 sample parking spots for further research.

The distribution of these parking spots is divided based on administrative regions, namely Central, North, East, South, and West Surabaya. This approach ensures that the survey results reflect the characteristics of the regions proportionally. Central Surabaya, as the center of government and business, has a higher number of parking spots than other regions, followed by East and South Surabaya.

Table 1. Clustering result table

Cluster	Center	North	East	South	West	JML
CULINARY	83	42	119	72	46	362
PLACE OF WORSHIP	7	2	3	5	1	18
TRADE	39	98	14	10	6	167
HEALTH	8	6	9	4	3	30
SCHOOL	19	7	12	15	3	56
WAREHOUSING	1	12	0	0	0	13
HOUSING	2	3	0	2	0	7
OFFICE	31	47	21	12	8	119
MARKET	13	10	3	7	4	37
SHOPS-SERVICES	70	125	78	40	33	346
PARK	3	1	0	1	0	5
EXPEDITION	9	40	1	3	0	53
TOTAL	285	393	260	171	104	1213

The clustering table shows the dominance of trade and culinary activities in most parking spots. For example, in North Surabaya, many parking locations are found around traditional markets and restaurants. In contrast, West Surabaya is more dominated by parking near housing and educational facilities.

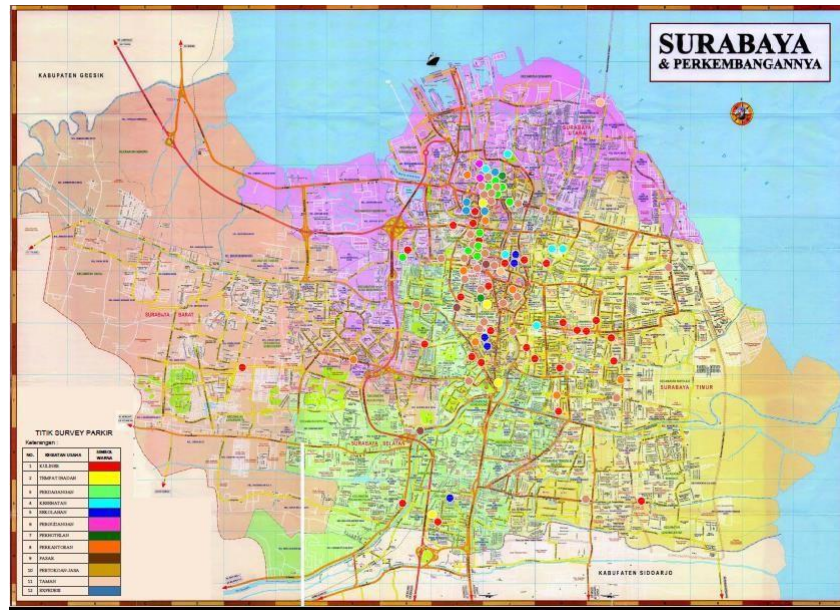


Figure 1. Map of Parking Lot Survey Location

The parking spot distribution map provides a visual representation of strategic locations that are prioritized for parking demand. These locations are identified based on the density of users and the type of activity in the vicinity. This determination helps in designing an efficient parking management policy. Overall, the clustering and area proportioning approach provides a strong basis for understanding parking usage patterns in Surabaya. This data provides an important foundation for in-depth analysis and policy recommendations.

Parking Characteristics

Parking characteristics in Surabaya include five main parameters: volume, capacity, accumulation, index, and turnover. Parking volume describes the number of vehicles that utilize a parking space during a certain period. The survey results show that the parking spots on Jl. Raya Darmo, particularly at Al Falah Mosque, have the highest volume for motorcycles (186 vehicles) and cars (71 vehicles). Parking capacity reflects the maximum capacity at each location. Masjid Agung Utara recorded the highest capacity for cars, with up to 89 units. However, high capacity is not always accompanied by efficiency, as shown by the parking index which varies between regions.

The parking index, which is the ratio of vehicle accumulation to capacity, gives an idea of the efficient use of parking. The highest index for motorcycles was recorded on Jl. Asem Raya with a value of 3.2, while for cars, the highest value was 2.0 on Jl. Dr. Soetomo. These index values indicate the need for optimization of parking spaces at these locations. The parking turnover parameter shows the rate of vehicle turnover during a certain unit of time. SDN Ketabang 1 is the location with the highest turnover for motorcycles (1.71), while the highest car turnover is recorded at Masjid Agung Utara (1.43). This data shows the intensity of parking space usage in certain locations. Collecting this parking characteristic data is an important step in understanding the usage pattern and parking

demand in Surabaya. This information also serves as a foundation for future parking planning and management.

Data Analysis and Visualization

The data obtained from the parking spot survey was comprehensively analyzed to identify patterns and challenges. A table covering parking volumes in various locations shows that most of the high-volume locations are areas adjacent to community centers, such as mosques, markets, and culinary facilities. The visualization graph provides a clear picture of the comparison of parking volume and capacity in various locations. It shows that some high-volume locations do not always have sufficient capacity, such as on Jl. Raya Darmo. This is a challenge in meeting the needs of the community. In addition to the volume graph, parking accumulation data is also visualized to see the peak usage at each location. For example, Al Falah Mosque and Masjid Agung Utara recorded the highest parking accumulation during certain times, reflecting the high intensity of activity around these locations. The parking index table provides additional insight into the efficiency of parking space utilization. Locations with high indices tend to indicate the need for better space management to avoid vehicle build-up. This is particularly important in locations such as Jl. Asem Raya and Jl. Dr. Soetomo. This visual analysis provides a useful tool for policy makers to understand the distribution of parking demand across Surabaya. This data provides a basis for designing more effective short and long term solutions.

Discussion

Characteristics of Public Roadside Parking in Surabaya City

In addition to the aforementioned findings, the current state of public roadside parking in Surabaya highlights significant challenges that require immediate attention. One of the most prominent issues is the uneven distribution of parking facilities across the city. While central areas like Jl. Raya Darmo and Jl. Dr. Soetomo experience high parking demand, peripheral areas often have underutilized parking spots. This indicates the need for better spatial planning to balance parking demand and supply across different regions.

Another critical issue is the lack of integration between parking facilities and public transportation systems. Many high-demand parking locations, such as around mosques, markets, and educational institutions, lack nearby public transportation options. This forces residents and visitors to rely heavily on private vehicles, further exacerbating parking congestion and traffic problems. Developing park-and-ride facilities and integrating them with public transportation could alleviate this burden.

The presence of illegal parking also adds complexity to the management of public roadside parking in Surabaya. Illegal parking not only reduces the efficiency of road usage but also results in significant revenue leakage for the local government. Despite the implementation of regulations such as Surabaya Mayor Regulation No. 29/2018, enforcement remains weak in many areas, allowing illegal parking activities to persist. Strengthening law enforcement and deploying advanced surveillance technologies, such as automated license plate recognition (ALPR), could mitigate these issues.

Moreover, the quality of parking facilities remains a pressing concern. Many parking spots lack basic amenities such as clear signage, proper lighting, and security measures. These shortcomings reduce user satisfaction and contribute to parking inefficiencies. For example, poorly marked parking spaces often lead to underutilization or improper use of available capacity. Upgrading infrastructure

to include clear markings, CCTV surveillance, and digital payment systems could significantly improve the overall parking experience.

Technological advancements present an opportunity to address some of these challenges. The adoption of e-parking systems, as seen in cities like Jakarta and Medan, has proven effective in increasing parking revenue and reducing operational inefficiencies. Surabaya could benefit from implementing similar systems, which not only streamline the payment process but also provide real-time data on parking availability. This data could inform better decision-making for both users and city planners.

Lastly, community engagement is a crucial component of successful parking management. Public awareness campaigns aimed at educating residents about the importance of parking retribution as a source of local revenue could help improve compliance and reduce resistance to regulatory changes. Additionally, involving local stakeholders, such as business owners and community leaders, in the planning and management process could foster a sense of ownership and cooperation.

In conclusion, addressing the challenges of public roadside parking in Surabaya requires a multifaceted approach that includes better spatial planning, integration with public transportation, stricter enforcement of regulations, infrastructure upgrades, and the adoption of modern technologies. By prioritizing these measures, the city can not only optimize parking management but also enhance urban mobility and increase its local revenue potential.

CONCLUSION

The characteristics of public on-street parking in Surabaya City highlight diverse needs and challenges influenced by geographical locations and community activities. High vehicle volumes are observed at places like Masjid Al Falah, while Masjid Agung Utara has the largest parking capacity. Areas with vibrant business activities, such as Toko Linda Jaya and the culinary center at Pasar Turi, experience significant vehicle rotation and turnover. However, these dynamics lead to issues like traffic congestion and inefficient parking management, necessitating more integrated solutions. The Department of Transportation is urged to enhance parking management through organized parking zones, improved supervision, and public education to promote disciplined parking behavior. Future research should aim to develop a comprehensive parking management system that includes detailed analyses of high-density areas, technology-driven solutions for real-time parking management, and community engagement to refine strategies, ultimately fostering a more efficient parking environment in Surabaya City.

REFERENCES

- Anggara, H. D., Kismartini, K., & Dwimawanti, I. H. (2022). Analisis Kualitas Pelayanan Parkir Tepi Jalan Umum di Kota Pekalongan. *PERSPEKTIF*, 11(2). <https://doi.org/10.31289/perspektif.v11i2.6033>
- Anjarwati, D., Fatkhiyah, E., Haryani, P., & ... (2022). Penerapan Metode Forecasting untuk Prediksi Pendapatan Retribusi Parkir Tepi Jalan Umum Dinas Perhubungan Kabupaten Berau. *Prosiding Seminar Nasional Teknologi Informasi Dan Bisnis*.
- Anwar, Z., Rusli, Z., & Yuliani, F. (2022). Pelayanan Retribusi Parkir Tepi Jalan Umum Kota Dumai. *Jurnal Niara*, 15(3). <https://doi.org/10.31849/niara.v15i3.12183>
- Fahim, A., Hasan, M., & Chowdhury, M. A. (2021). Smart parking systems: comprehensive review based on various aspects. *Heliyon*, 7(5). <https://doi.org/10.1016/j.heliyon.2021.e07050>

- Kuss, P., & Nicholas, K. A. (2022). A dozen effective interventions to reduce car use in European cities: Lessons learned from a meta-analysis and transition management. *Case Studies on Transport Policy*, 10(3). <https://doi.org/10.1016/j.cstp.2022.02.001>
- Lowe, M., Adlakha, D., Sallis, J. F., Salvo, D., Cerin, E., Moudon, A. V., Higgs, C., Hinckson, E., Arundel, J., Boeing, G., Liu, S., Mansour, P., Gebel, K., Puig-Ribera, A., Mishra, P. B., Bozovic, T., Carson, J., Dygrýn, J., Florindo, A. A., ... Giles-Corti, B. (2022). City planning policies to support health and sustainability: an international comparison of policy indicators for 25 cities. *The Lancet Global Health*, 10(6). [https://doi.org/10.1016/S2214-109X\(22\)00069-9](https://doi.org/10.1016/S2214-109X(22)00069-9)
- Mataruse, T., & Gambe, T. R. (2024). Parking Space Management and Revenue Collection in Masvingo City. In *Urban Book Series: Vol. Part F1829*. Springer. https://doi.org/10.1007/978-3-031-45568-1_11
- Nastia, N., Hastuti, H., & Sa'ban, L. M. A. (2021). Government Strategy in Management of Parking Retribution in Natural Tourism Areas. *Jurnal Inovasi Penelitian*, 2(3), 823–832.
- Prasidya, T. C. I. T. (2023). TATA KELOLA PARKIR UNTUK PENINGKATAN POTENSI PENDAPATAN RETRIBUSI PARKIR DI KOTA MATARAM. *Jurnal Riset Mahasiswa Akuntansi*, 3(1). <https://doi.org/10.29303/risma.v3i1.644>
- Putra, D. E., & Handayani, N. (2018). EFEKTIVITAS PENETAPAN RETRIBUSI PARKIR TEPI JALAN UMUM TERHADAP PENDAPATAN ASLI DAERAH (PAD) KOTA SURABAYA. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 7(9).
- Rahayu, S. E., Handayani, R., & Febriaty, H. (2023). Potensi Retribusi Parkir Terhadap Pendapatan Asli Daerah Kota Medan, Sebelum dan Sesudah Penerapan E-Parkir. *Owner*, 7(4). <https://doi.org/10.33395/owner.v7i4.1936>
- Rodli, A. F., Prasnowo, A., Wajdi, M. B. N., & Sajiyo, S. (2019). Building a Culture of Learning to Accelerate the Advancement of Higher Learning. *International Conference on Religion and Public Civilization (ICRPC 2018)*. <https://doi.org/10.2991/icrpc-18.2019.5>
- RUSYADI, M. R., & IMANSYAH, M. H. (2019). ANALISIS POTENSI PENERIMAAN RETRIBUSI PELAYANAN PARKIR DI TEPI JALAN UMUM KOTA BANJARMASIN. *JIEP: Jurnal Ilmu Ekonomi Dan Pembangunan*, 2(3). <https://doi.org/10.20527/jiep.v2i3.1200>
- Suraji, A., Qomariyah, C. M., Cakrawala, M., Irawan, D., & Halim, A. (2023). Analisis Kinerja Parkir di Tepi Jalan Umum Wilayah Kota Malang. *Teras Jurnal : Jurnal Teknik Sipil*, 13(1). <https://doi.org/10.29103/tj.v13i1.825>
- Umboh, G. Y., Kandou, S. R., & Kairupan, S. B. (2024). Parking Tax Revenue and Management at Manado City Regional Revenue Agency. *Technium Social Sciences Journal*, 54. <https://doi.org/10.47577/tssj.v54i1.10363>