



**STUDY OF SYSTEM INTERNAL CONTROL COLLECTION PARKING
SERVICE
CASE STUDY MAKASSAR**

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ABSTRACT

This study aims to evaluate and analyze the implementation and constraints in the application of the government's internal control system in collecting parking services at PD Parkir Makassar Raya. SPIP aims to provide sufficient confidence to achieve effectiveness and efficiency, reliability of financial reporting, security of state assets, and compliance. against statutory regulations. If the SPI evaluation is implemented properly and correctly in a government, it can facilitate the achievement of goals in accordance with the plans that have been made by the government and can increase the source of local revenue, especially the parking service sector.

This study uses a qualitative method carried out at PD Parkir Makassar Raya. The informants of this research are the Director of Operations, the Head of General Affairs and the Head of the Parking Management Section who are directly involved in the management, collection and return of parking services, third parties as field managers and collectors as assistants to collect the results of parking services from field managers. The data obtained were analyzed using thematic analysis.

The results of this study indicate that the implementation of the internal control system shows that the control environment, risk assessment, control activities, information and communication and monitoring of levies have not been effective. Employee integrity and ethical values related to the practice of granting permits that still deviate from a number of problems, such as the number of employees who handle parking fees only numbering 20 people. Control activities carried out in collection to return are still very weak. Communication facilities have not run optimally in smoothing the performance of PD Parking, especially related to the need for collecting parking services and monitoring is only limited to certain locations in the Makassar City area.

Keywords: SPIP, law, parking services and PAD

I. PRELIMINARY

In an organization, the existence of a management system that can regulate and control the effectiveness of organizational performance is very important, without exception government organizations. Government organizations are also required to have a control system that serves as a tool for managing the organization effectively in achieving its goals. In the context of state finance, the demand for a control system is increasingly important in the midst of a country that continues to strive to maximize the provision of a transparent, accountable and fair service system.

In addition, the existence of an internal control system can minimize the risks that will occur. In addition, the internal control system can also increase effectiveness and efficiency, prevent fraud, and encourage compliance with predetermined regulations. In the end, the internal control system is expected to have an impact on state revenues, so that the government can finance state administration for the benefit of the community. Internal control is all efforts made to direct all activities so that the objectives of the activities can be achieved effectively, efficiently and economically. All resources can be used and protected, data and reports can be trusted and presented fairly, and all applicable regulations are adhered to. Applying the internal control system properly and correctly in a government can facilitate the achievement of goals and at the same time minimize risks. In relation to the management of state revenues, the application of an internal control system can help ensure the sources of state revenue, their achievements can be found in accordance with the financial revenue plans made by the government.

Therefore, the government is expected to be able to optimize all state revenues. Apart from having an allocation function, the source of revenue collected by the government is also a distribution and stabilization function. The revenue sources consist of several types, namely tax revenue and non-tax state income.

However, in general, the largest source of revenue comes from the taxation sector. Apart from tax revenues, there are revenues that do not come from taxes that have a very large contribution to state revenues in the regions, namely retribution receipts.

Retribution, apart from being a source of revenue for local governments, is also a dominant factor in its role and contribution to support local governments. One of the charges is parking fees. Even though it is not the main collection of user fees, parking service fees for Makassar City have an important role, namely as one of the contributors in receiving local user fees in particular and local revenue in general. One of the potential sources of Regional Original Revenue is from the parking services sector. The principle of regional autonomy uses autonomy as widely as possible in the sense that regions are given the authority to manage and regulate all government affairs other than those stipulated in law.

Revenue from the parking service sector can be boosted in such a way that it is hoped that there will be no leaks in the income income. Many regions are trying to

increase their income by utilizing regional potentials that can be managed as income for the regions, such as the parking fee sector in Makassar City.

Makassar City as a district with economic growth prospects and a major tourist destination has a direct impact on the growth of new shopping areas and the emergence of shopping centers in several places and on several roads. Economic growth has led to an increase in traffic flow in certain areas, especially on the main roads connecting shopping areas or commercial areas. This economic growth also has an impact on increasing the number of motorized vehicles in Makassar City.

Image of Parking Collection Procedure at PD Parkir Makassar Raya



Internal control conceptual framework (COSO)

1. Control Environment

Is a set of standards, processes and structures that provide the basis for the implementation of internal control in the organization. The control environment includes standards, processes and structures that form the basis for the implementation of internal control within the organization as a whole. The control environment is reflected in the atmosphere and impression created by the board of commissioners and top management regarding the importance of internal control and the expected standards of behavior. Management affirms these expectations or expectations at various levels of the organization. The sub-components of the control environment include the organization's integrity and ethical values; parameters that enable the board of commissioners to carry out governance responsibilities; organizational structure and division of authority and responsibility; process for withdrawing, develop, and retain competent individuals; as well as clarity of performance measures, incentives, and rewards to encourage performance accountability. The control environment has a broad impact on the overall internal control system.

2. Risk Assessment

Risk assessment involves a dynamic and iterative process to identify and analyze risks related to achieving goals. COSO 2013 defines risk as the likelihood that an event will occur and have an adverse impact on achieving objectives. The risks faced by an organization can be internal (originating from within) or external (originating from outside). The identified risks will be compared with the predetermined risk tolerance level. Risk assessment forms the basis of how the organization's risks will be managed. One of the preconditions for risk assessment is the setting of interrelated objectives at different levels of the organization. Management must clearly define the objectives in the operating, reporting and compliance categories so that the associated risks can be identified and analyzed. Management must also consider the suitability of objectives with the organization. Risk assessment requires management to pay attention to the impact of changes in the external environment as well as changes in the organization's own business model that have the potential to result in the ineffectiveness of existing internal controls.

3. Control Activities

Control activities include the actions that are established through policies and procedures to help ensure management directives are implemented in order to minimize the risk of achieving objectives. Control activities are carried out at all levels of the organization, at various stages of business processes, and in the context of the technological environment. Some control activities are preventive or detective in nature and some are manual or automatic. Examples of control activities are authorization and approval, verification, reconciliation, and performance reviews. In selecting and developing control activities, the concept of segregation of duties is usually attached. If it is deemed impractical to separate these functions, management should select and develop alternative control activities as compensation.

4. Information and communication (information and communication)

Organizations need information for the implementation of the internal control function in supporting the achievement of goals. . Management must obtain, produce and use relevant and quality information, both from internal and external sources, to support the other components of internal control to function properly. Communication as referred to in the COSO internal control framework is an iterative and continuous process of obtaining, sharing and providing information. Internal communication must be a means of disseminating information within the organization, both from top to bottom, from bottom to top, as well as across functions.

5. Monitoring Activities

This component is the only component that has changed its name. Previously this component was only called monitoring. This change is intended to widen the perception of monitoring as a series of activities carried out independently and also as part of each of the other four components of internal control. Monitoring activities include continuous evaluation, separate evaluation, or a combination of the two which are used to ensure that each component of internal control is present and functioning properly. Continuous evaluation is built into business processes at different levels to present information in a timely manner. Separate evaluations are carried out periodically, varying in scope and frequency depending on the results of the risk assessment, the effectiveness of ongoing evaluations, and other management considerations.

Strengths and Weaknesses of Internal Control according to COSO

Advantages

1. Internal control can help an entity achieve performance and profitability targets and prevent loss of resources.
2. Can help ensure reliable financial reporting.
3. Can help ensure that the company complies with laws and regulations
4. Avoiding reputation and other damage.

Deficiency

Internal control can ensure the success of the entity that is, it will ensure the achievement of basic business objectives or at least ensure its survival. Effective controls can only help the entity achieve these objectives. It provides management with information about the entity's progress, or less, on their performance. But internal control cannot turn an inherently bad manager into a good one. And shifts in government policies or programs, competitor actions or economic conditions can go beyond management control. Internal control does not guarantee success or even survival.

Evaluate the effectiveness of Internal Control

Although COSO emphasizes Internal Control as a "process", the effectiveness of its implementation is expressed as a condition at a certain point in time. If the deficiencies in Internal Control have been corrected / corrected at the time of reporting, COSO agrees if the management report to an outside party states that Internal Control has been effective.

How to report Internal Control problems

COSO discusses how management obtains and processes information in the event of a deficiency in Internal Control. COSO recommends that personnel who identify deficiencies report it to their immediate supervisors immediately, however, if the information is sensitive, there is a need for a special line of information delivery.

Weaknesses of Collection Procedures at PD Parkir Makassar Raya

In terms of realization of PD Parking Makassar Raya revenue against Regional Original Revenue (PAD), from 2013 to 2017 the Parking Makassar Raya Regional Company (PD) has been able to increase its realization, but on the other hand it has not been able to achieve the target that has been agreed upon. The target and revenue realization of the Parking Makassar Regional Company (PD) in terms of managing parking provides an illustration that it has not been able to reach its target. This is based on several factors that hinder in the field, namely in the monitoring factor carried out by the Parking Regional Company (PD). in terms of collecting parking fees,

Parking Service Collection Problems

The financial condition of PD Parkir Kota Makassar from 2013 to 2017 shows that it has not been achieved. This is illustrated by the revenue target and realization table as illustrated in the table below.

Table 1.1
Target and Realization of Parking Service Rates
Makassar City 2013 - 2017

NO	YEAR	TARGET	REALIZATION	%
1	2013	8,320,548,000	6,865,168,279	83%
2	2014	7,168,366,800	6,697,106,975	93%
3	2015	9,000,000,000	7,061,137,615	78%
4	2016	9,000,000,000	8,478,813,000	94%
5	2017	11,400,000,000	9,172,520,300	80%

Source: PD. Parking Makassar Raya

From 2013 to 2017, it shows that the target was not achieved, can be seen in table above. This is because there are still many parking areas scattered at several points in the city of Makassar which are not included as parking lots at PD Parkir Makassar Raya. This is widely used by irresponsible people to reap profits. They are illegal parking attendants who do not have a parking permit from PD Parkir Makassar Raya. This makes the collection of parking fees ineffective.

Another problem that becomes an obstacle in collecting parking fees is still not optimally implemented. In accordance with the information stated by several parking attendants, parking income is not given entirely to city government officers and officers only give tickets which are not necessarily spent by parking attendants. And in the amount of determining the target, PD Parking determines it through the area and sampling test and PD Parking sends a team for sampling at each parking point, the results of the sampling test can only determine the target size for each point but PD Parking cannot explain in detail the formula used to set revenue targets.

Illegal Parking Passenger Parking Problems

Based on observations made by researchers on various sides of public roads in the city of Makassar, we often encounter illegal parking attendants operating in Makassar who are not necessarily useful in terms of helping to park vehicles, even though the Mayor's Decree number 935 of 2006 regarding the public roadside parking system does not require an interpreter. illegal parking, but illegal parking attendants are still rampant and have not been given any action by PD Parkir Makassar Raya. What is ridiculous is that fixed parking users are indirectly fertilizing illegal parking practices by giving them money. Maybe this was the influence of fear on the parking attendant. If this is the case, then how is it different from extorting the owner of the vehicle. Again, the duties and responsibilities of PD Parkir Makassar Raya and the authorities are being questioned.

The fertile practice of illegal parking seems to be justified by vehicle owners if they see the number of vehicles parked in the area. Perhaps this is because the current hourly payment system is still very burdensome and seems inhuman. This high payment has also not been matched by satisfactory service, the responsibility for damage and loss is still a burden for vehicle owners.

II. RESEARCH METHODS

Research location and design

This research was conducted at PD Parkir Makassar Raya, Makassar City. This type of research is descriptive qualitative research using the method of documentation, observation and interviews.

Selection of informants

Selection of samples or respondents in the study with criteria based on the field of work at the company PD Parkir Makassar Raya, collectors and parking attendants. The number of respondents in this study were six (3) people representing the company and (3) from parkers and collectors

Method of collecting data

Data collection was carried out directly by the researcher using a list of questions to provide an explanation to the respondent regarding the meaning of each question. Questions are divided into three. The part is the introductory part to find out the respondent's knowledge regarding the research problem, the core part to explore information related to SPIP and its implementation, and the final part to confirm the conclusions drawn by the researcher. Researchers also conducted literature studies to collect secondary data that could support the research results.

Data analysis technique

Documents that have been collected from the documentation method will be observed to provide the researcher with an overview of all the behavior and activities of the object to be studied. Interview data in the form of voice recordings are changed or transcribed into written documents, then analyzed through three stages 1.data reduction 2.data display 3.conclusion and verification

Data analysis

Semistructured interviews were carried out on all sources of this study. This interview was conducted to obtain in-depth information about the perspectives of sources on the

internal control system of PD Parkir Makassar Raya. Researchers used a recording device to record each interview with the sources.

The first process in analyzing the data obtained from the interview results is transcribing the results of the interview. From the transcript of the interview results, it can be seen that not all of the informants' answers are related to the problems raised in the study. Therefore, a data reduction process is needed to select data that is compatible with the focus and research problem.

III. RESEARCH RESULT

General description of the research location

In this study, only taking one location as a research location which is the Makassar Raya Parking Area Company as the location in this study. The Regional Company (P vD) Parking of Makassar City was established based on the Regional Regulation (Perda) of the Municipality of DATI II Ujung Pandang No. 5 of 1999, regarding: the establishment of the Makassar City Parking Area Company, the Ujung Pandang Level II District, No. 19/1999, Series D, No. 6, which was later amended by the Makassar City Regulation, No.16, 2006. Thought of the Makassar City Government to establish The Makassar Raya Parking Area Company is based on the principles of efficiency and effectiveness of achieving service objectives from the parking sector to the people of Makassar City. In addition, parking activities in the city of Makassar are also one of the objects that have the prospect of supporting Makassar's Regional Original Revenue (PAD). So with the presence of the Makassar Raya Regional Parking Company, in addition to being expected to support the implementation of regional autonomy, it can also increase the PAD of Makassar City.

Through in-depth consideration and evaluation, both in terms of vehicle potential, carrying capacity of roads as roadside parking lots, management of the Parking Management Agency which has been cooperating with third parties, and the essence of Law No. 22 of 1999 concerning regional governments requiring efforts to explore the real potential sources of the region as a source of PAD, amak in April 1999 the City Government submitted the Draft Regional Regulation on the PD Parking of Makassar Raya to the Makassar City DPRD. This draft was later stipulated as Regional Regulation No. 5 of 1999, and Regional Gazette No. 19/1999 Series D.No. 6.

PD Parkir Makassar Raya began to be ratified on 23 August 1999. In accordance with the development of conditions and needs in the field, then based on the Decree of the Mayor of Makassar, No. , and 12 Section Heads. This regional company began operating effectively on September 1, 2000.

Currently, the operational area of the parking levy service which includes the duties and responsibilities of PD Parking Makassar City covers the entire area of Makassar City which consists of 14 Districts, 143 Kelurahan, 971 RW and 4789 RT, with an area of 175.77 Km². Of the total area, until now the parking fee service service of PD Parking Makassar City is only around 67% (117.76 km²).

Key informants

The interview process by researchers around the company's operational environment aims to help determine key informants. The first informant the researcher met was named H. Sahrir Sapaile who served as Director of Operations at PD Parkir Makassar Raya. The second informant is Asraruddin who serves as the Head of General Affairs. The third informant is Nursalim, SE who serves as the Head of Management. Informants are interviewed so that the information obtained can support the achievement of research objectives.

Definition of Government Internal Control System

The Government Internal Control System is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. -invitation.

Government Internal Control System, hereinafter abbreviated as SPIP. SPIP which is carried out comprehensively within the central government and local governments. To achieve effective, efficient, transparent and accountable management of state finances, ministers / heads of institutions, governors and regents / mayors are required to exercise control over the implementation of government activities. (Government Regulation 60 of 2008 paragraph 1 and 2). Furthermore, what is meant by internal control is the whole process

audit, review, evaluation, monitoring and other supervisory activities on the implementation of organizational duties and functions in order to provide adequate assurance that activities have been carried out in accordance with predetermined benchmarks effectively and efficiently in the interests of the leadership in realizing good governance (Chapter I Article 1 letter 3 of Waykanan Regent Regulation Number 23 of 2009). The guidance for the implementation of SPIP in Government Regulation 60 of 2008 is carried out by:

- a. SPIP socialization
- b. SPIP education & training
- c. Preparation of technical guidelines for the implementation of SPIP
- d. SPIP guidance & consultation
- e. Increasing the competence of APIP auditors

Elements of the Internal Control System in Government Regulation 60 of 2008 include:

a. Risk assessment

Assessment activities for possible events that threaten achievement goals and objectives of Government Agencies. Risk assessment consists of identification risk and risk analysis. In the risk assessment, the leadership of the Government Agency first establish government agency goals and objectives at the level activities guided by statutory regulations.

b. Control activities

The actions needed to address risks and the establishment and implementation of policies and procedures to ensure that actions to address risks are implemented effectively. Control activities are established to help ensure that directives of the leadership of Government Agencies are implemented and to help ensure that necessary actions have been taken to minimize risks in achieving objectives.

c. Information and communication

Information is data that has been processed which can be used for decision making in the context of carrying out the duties and functions of Government Agencies. Meanwhile, communication is the process of delivering messages or information using certain symbols or symbols either directly or indirectly to get feedback.

d. Internal Control Monitoring

The process of assessing the quality of the performance of the internal control system and processes that provide assurance that audit findings and other evaluations are immediately followed up. Internal control monitoring is carried out through continuous monitoring, separate evaluations, and follow-up recommendations on audit results and other reviews. Control Environment in Government Regulation 60 of 2008 Article 4 Leaders of Government Agencies are required to create and maintain a control environment that creates positive and conducive behavior for the application of the Internal Control System in their work environment, through:

- a. enforcement of integrity and ethical values;
- b. commitment to competence;
- c. conducive leadership;
- d. formation of an organizational structure in accordance with the needs;
- e. appropriate delegation of powers and responsibilities;
- f. formulating and implementing sound policies on human resource development;
- g. embodiment of the role of an effective government internal control apparatus; and
- h. good working relationship with related government agencies.

The control system must enforce Integrity and Ethical Values which include, among others,

- a. Implementing rules of conduct;
- b. Set an example;
- c. Enforce disciplinary action;

Forming a government internal control system management must have a commitment to competence which includes, among others, identifying and determining activities for tusi settlement, the existence of competency standards, and the implementation of education and training. In addition, conducive leadership becomes a part that plays an influential role in the control system, the leadership system in the form of risk consideration in decision making, implementation of performance-based management, protection of assets and information on unauthorized access.

IV. DISCUSSION

Collecting Parking Charges From Several Opinions

PD Parkir Makassar Raya prepares a parking rate service revenue target by calculating the potential for each type of revenue, especially parking fee revenue. Thus, each region gets different parking rates according to the potential and existing parking locations. So this applies fairly to every parking attendant at the parking location.

Meanwhile, PD Parkir Makassar Raya adds and expands the area / area / point of parking location in the city of Makassar if there is a potential location to be used as a parking location. It is hoped that this can be achieved in one fiscal year and also takes into account the analysis of the realization of last year's parking levy revenue by adding presentations that are possible to achieve.

Furthermore, after analyzing the targets, the executive will make a draft APBD in which revenue targets have been set which are considered rational to be achieved in the following fiscal year. For this reason, the revenue target that has been set becomes the responsibility of the City Government for collection.

Then according to H. Sahrir Sapaile's statement as Director of Operations stated that:

"Every year PD Parkir Makassar Raya Determines targets to be achieved by looking at the existing potentials and every year the target is happy to increase according to the development of the city which is increasing every year so that the parking location is always expanded".

Then according to Mr. Nursalim, SE as the statement Head of Division. Management that:

"The determination of the annual target is based on the determination and expansion of area points that can be used as parking lots and by looking at the realization that can be achieved each year and increasing the percentage of types of revenue that are possible to achieve, that is our reference for determining the target of receiving parking fees per year in each. parking area, the determination of the annual target is also viewed from the increase in the efficiency of operational costs and other unexpected costs ".

Then Mr Nursalim, SE added that:

"Our fundamental problem in determining the annual target is that there are still parking areas scattered in several points in Makassar City that are not included in the data collection at PD Parkir so that there are differences in annual targets."

From the results of the above interviews relating to the annual parking rate revenue target is determined by the number or number of parking areas. As for increasing the annual target, the PD Parking Makassar Raya increase or increase the number of parking lots So that the amount of income can increase and target is raised. Increase the number of parking this too in line with the development of Makassar

City which is getting more and more years old is increasing and densely populated by the number of vehicles that are more and more. However, when viewed from the data from the Finance Section PD Parkir Makassar Raya as shown in table I above has decreased every year because each targets that were raised from 2013 to the year 2017 experienced a decline in its realization which is illustrated of what percentage he gets.

This matter Becomes problems experienced by PD Parkir Makassar Raya. According to the statement from Mr. H. Sahrir Sapaile stated that:

"The obstacle that has been faced so far that the target has not been achieved optimally is related to income is that parking attendants are usually not fully responsible for the parking tax from PD Parking, meaning that every collector comes to collect, so he is usually not in the parking location".

Based on the explanation above, the writer argues that things that underlie the not achieving the targets targeted by PD Parkir Makassar Raya started with the parking attendants at parking location or replaced by another officer so that collectors find it hard to collect it. Apart from that it still is There are many locations that have not been registered legally at the PD Parkir Makassar Raya Office, thereby reducing biased income. and increase local revenue (PAD), especially in the field of parking.

PD Parkir needs to improve the data collection system so that the illegal parking area can be detected in its entirety so that it will increase the receipt of parking fees and the target can be achieved according to what has been budgeted. Thus the goals of the organization will run in accordance with what has been determined and related to income will be in accordance with predetermined targets as well. The following is the number of parking areas in Makassar City

Table 1.2
Number of Areas and Roadside Parking Spiers 2017

No.	Parking Area	Number of Jukir
1	Region One	78
2	Region Two	73
3	Region Three	102
4	Region Four	166
5	Region Five	105
6	Region Six	95
7	Region Seven	109
8	Region Eight	67
9	Region Nine	106
10	Territory Ten	75
11	Region Eleven	63
12	Region Twelve	55
13	Thirteen Territory	73
14	Region Fourteen	73

15	Territory Fifteen	76
16	Territory Sixteen	99
17	Region Seventeen	116
18	Territory Eighteen	110
19	Nineteen Territory	42
20	Region Twenty	28
	AMOUNT	1711

Table 1.3
Number of Supervisors, Collectors, Parking Attendants and PD Parking Actors in
Makassar
Kingdom

No.	Description	Amount
1	Roadside Supervisor	16
2	Roadside Collector	20
3	Roadside Parking Attendants	1711
4	PLb collector	14
5	PLB parking attendant	126
6	Incidental Collector	7
7	Incidental Parking Attendants	50
8	Commercial Collectors	10
9	Commercial Officer	28
10	Actor	6

Based on table 1.2 and table 1.3, the authors conclude that the number of roadside parking spots is as many as 20 areas divided by adjacent roads. There are 20 roadside collectors consisting of 1711 parking attendants, 14 PLB collectors with 126 parking attendants, 7 Incidental collectors with 50 parking attendants and 10 Commercial collectors with 28 officers. Then there were 6 people in action. The PLB does not have a supervisor because their parking attendant is given a monthly receipt to be paid according to the contents of the receipt,

Collecting parking fees for parking management activities both on the side of public roads and in special places is one of the Regional Original Revenues. The Makassar City Government, related to parking fees, is handled by PD Parkir Makassar Raya. The parking fees are collected by each parking manager in each area and once a month, the parking managers / collectors will make deposits to the Regional Treasury.

The purposes of parking fees in Makassar City are as follows:

- a. Controlling road functions against motorists' obstacles in the implementation of Traffic Management (road planning).

- b. Increase security, comfort, order and safety for vehicles (along with accompanying items) and people.
- c. Increasing one of the original sources of local income in the field of retribution.

Meanwhile, the purposes of parking fees in Makassar City are as follows:

- a. Control the area or the area of Makassar City against congestion, an area prone to accidents caused by parking activities.
- b. Provides a sense of security, comfort, and guarantees more order and safety for parking service users.
- c. Increase revenue from parking fees on the side of public roads, Special Parking fees and parking taxes.

This is related to H. Sahrir Sapaile's statement

(Operational Director of PD Parkir Makassar Raya) in the following interview:

"If levies mean an increase in Regional Original Revenue (PAD), as one of the sources to encourage what it is ... infrastructure development. That is from its side, but in terms of what it is doing ... parking is the purpose of controlling illegal parking, parking carelessly. With the cooperation of that person, in the sense that the manager will be easy to control and then it will run smoothly, what is clear is the arrangement. How to minimize the parking usage. For example, if it is not regulated, the person parking tends to be careless, meaning that he uses a lot of parking. Then if the parking is arranged, what can it be ... for parking the arrangement can be tidied up, closed by itself the volume of the vehicle is less for arrangement of its location. But what is the volume of vehicles that are parked, right? "

Based on the quotation from the interview above, the implementation of collecting parking fees at the side of public roads is not only to take material benefits, but is intended to provide comfort to motorists. In addition, through the application of collecting parking fees, the Makassar City government wants to add to the infrastructure. Thus, the collection of parking fees has a dual purpose, namely to increase the PAD of Makassar City and the arrangement of public road infrastructure used by the community. Parking fees are believed to be effective in controlling parking practices in any place that can disturb the comfort of road users due to chaotic parking space arrangement.

Results of Parking Services in Makassar City from the Last 5 Years

Management is the process, method, act of managing to carry out certain activities by mobilizing other people's energy to achieve organizational goals. This process is a series of tiered, continuous and related actions carried out to achieve predetermined goals. This process is a link between the functions of management according to George R. Terry, which consists of planning, organizing, mobilizing and controlling.

As for the management of parking services in Makassar City, in this case it is managed by PD Parkir Makassar Raya, in its management it implements management functions that aim to carry out its duties happily referring to the achievement of organizational goals.

As the following interview results:

"PD Parkir Makassar Raya manages five types of parking which consist of Public Roadside Parking (TJU), Monthly Subscription Parking (PLB), Incidental Parking, Commercial Parking and Electronic Parking. Narrowly, roadside parking can be interpreted as parking that is carried out on the side of a public road, then monthly subscription parking is parking that is carried out in each area that does not use the side of the road but uses the area of a business entity, while Identical is parking that is carried out when there are activities. sudden or unexpected activities such as big events and commercial parking is a form of billing in the border area for large vehicles that will enter the city of Makassar so that they no longer need to pay taxes within the city".

The parking fee collection mechanism for the four areas handled by PD Parkir Makassar Raya are all the same as that carried out by the parking fee collection officer / collector for parking attendants then deposited to the cashier. Cashier and then paid to the Head of Finance PD Parking Makassar Raya. Furthermore, the Head of Finance makes a parking fee receipt report into the data book and is recorded as a receipt book in the general cash book from the results of parking fees every day then the report is managed by the Head of the Data Collection after it is submitted to the Main Director of PD Parkir Makassar Raya to be signed and ratified. Furthermore, at the end of each month the Head of Division.

The following authors process the data from the management of parking services in Makassar City at PD Parkir Makassar Raya:

Table 1.4
PLB Parking Reception

NO	YEAR	Revenue Target	Revenue Realization	%
1	2013	2,324,990,832	2,348,864,050	101%
2	2014	2,820,007,644	2,460,340,500	87%
3	2015	4,200,000,000	2,492,694,999	59%
4	2016	4,200,000,000	3,522,204,500	84%
5	2017	4,800,000,000	3,774,227,000	79%

Source: PD. Parking Makassar Raya

Table 1.5
Public Roadside Parking Reception

NO	YEAR	Revenue Target	Revenue Realization	%
1	2013	8,320,548,000	6,865,168,279	83%
2	2014	7,168,366,800	6,697,106,975	93%
3	2015	9,000,000,000	7,061,137,615	78%
4	2016	9,000,000,000	8,478,813,000	94%
5	2017	11,400,000,000	9,172,520,300	80%

Source: PD. Parking Makassar Raya

Table 1.6
Commercial Acceptance

NO	YEAR	Revenue Target	Revenue Realization	%
1	2013	-	-	0%
2	2014	1,248,000,000	-	0%
3	2015	1,560,000,000	-	0%
4	2016	1,560,000,000	1,520,422,000	96%
5	2017	3,600,000,000	2,945,900,000	85%

Source: PD Parkir Makassar Raya

Table 1.7
Reception of Building Incidental Parking

NO	YEAR	Revenue Target	Revenue Realization	%
1	2013	690,824,400	105,040,496	15%
2	2014	170,316,000	73,360,000	43%
3	2015	240,000,000	86,974,300	36%
4	2016	240,000,000	155,840,800	65%
5	2017	300,000,000	277,631,600	93%

Source: PD Parkir Makassar Raya

V. CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of the analysis in the research discussion, the authors draw two conclusions based on the formulation of the research problem as follows:

1. *Management of Parking Services in Makassar City*

PD Parkir Makassar Raya continues to make improvements to the management of parking services, starting from employees, supervisors, collectors and parking attendants. This management is a process, a method, an act of managing to carry out certain activities by mobilizing other people's energy to achieve organizational goals. In its implementation, it can be seen from the Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. In terms of planning, PD Parkir Makassar Raya maximizes revenue so that the target set by the DPRD can be maximally achieved. This target is determined based on the development of Makassar City every year.

2. *Factors Affecting the Management of Parking Services in Makassar City*

PD Parkir Makassar Raya has been trying to maximize performance to increase the achievement of local retribution revenue in the parking sector in Makassar City. However, it cannot be denied that in its implementation there are still various obstacles that result in the targets that have been stretched not being maximally achieved. As for the obstacles that have been faced by PD Parking Makassar Raya so that the annual target does not reach the maximum are related to weather conditions, government policies regarding roadside parking prohibitions,

road repair / work, the fasting month, lack of deposits, backingan jukir, and supervision of collectors and craftsmen.

The management of parking fees, starting from 2013 to 2017, experienced dynamic conditions, where the revenue from parking fees, when viewed from a percentage, always fluctuates. This is because the number of personnel between supervisors, collectors and parking attendants is not balanced so that the supervision of collectors and parking attendants is not optimal, which can lead to irregularities between parking attendants and collectors in the field. Apart from that, in the last four years parking fee revenue has not reached the target. This is because there are still some obstacles that hinder the management of parking fees faced by PD Parkir Makassar Raya, especially in terms of collecting parking fees.

As for the contribution of PD Parkir Makassar Raya to Regional Original Revenue from 2013 to 2017, it has not reached the target. Therefore, PD Parkir Makassar Raya needs to improve the management of parking fees which leads to the optimization of the collection of parking fees. So that the receipt of parking fees can be increased and the realization of the predetermined targets can be achieved and can make a greater contribution to regional levies and regional revenue (PAD) as a whole.

Suggestion

The suggestions that the author can give in relation to the management of parking fees by looking at the above conclusions are as follows:

- 1) To the Head of Division. The management should increase the supervision of collectors who directly go down to the field to collect parking rates in each of their respective regions. Then direct supervision will be more effective so that it can also provide directions to parking attendants in carrying out their duties so that good cooperation will be established between superiors and subordinates and then can achieve the maximum target. Thus the events of the previous four years did not happen again.
- 2) Collectors should be able to take full responsibility for the money that has been obtained from the parking attendant. Then also have to be more assertive if there are parking attendants who want to play with the fees and do not participate in supporting them in order to seek their own profit. Thus, the performance of the caretakers is able to increase without making irregularities that can reduce the income of user fees in the parking sector.
- 3) To the supervisors to be more active in supervising the collectors who collect the parking attendants. If there are reports that come in from the collectors, the supervisor must check the overall correctness or error of the report so that there can be no collaboration between the collector and the jukir which could result in the achievement of the annual target not being met.
- 4) It is necessary to carry out an intensive informal parking arrangement so that the management of public roadside parking is more optimal.
- 5) The quantity of human resources, in this case the number of employees / collectors in charge of collecting parking fees in the parking area in the city of

Makassar, needs to be increased so that it is balanced with 1,711 parking attendants so that the collection of parking fees is effective and efficient.

- 6) To the official parking attendants, more emphasis is placed on the effectiveness of providing tickets as proof of payment for each parking user. So that the course of the tariff collection process is clearer.

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