Quest Journals Journal of Research in Business and Management Volume 10 ~ Issue 12 (2022) pp: 75-82 ISSN(Online):2347-3002 www.questjournals.org

Research Paper



Analysis of Parking Retribution Management in Increasing Local Own Income in Makassar City

Siti AirindaMarennu¹, Maat Pono², Sabir³

¹⁾ MasterofRegionalFinance,FacultyofEconomicsandBusiness,HasanuddinUniversity ²⁾⁾DepartmentofManagement,FacultyofEconomicsandBusiness,HasanuddinUniversity ³⁾Department of Economics,FacultyofEconomicsandBusiness,HasanuddinUniversity

Abstract: This study aims to examine and analyze the management of parking fees in increasing local revenue in Makassar City.The type of research used is qualitative research. The location of this research is in Makassar City, while the types of data used are primary data and secondary data. Data collection techniques used were interviews, literature review, documents/archives, and documentation. The data analysis technique used is qualitative analysis. The results of the study show that the Management of Parking Retribution in Increasing Regional Original Income in Makassar City is carried out by Regional Companies that are not optimal. in accordance with the targets set, while the supervision carried out by officers has also not been effective due to the minimum number of supervisors while there are more parking attendants in the field. The management of regional companies in Makassar City refers to Regional Regulation Number 17 of 2006 concerning roadside parking systems. In analyzing the parking management above using George R. Terry's theory including Planning, Organizing, Implementation, and Supervision while the factors that influence the Management of Parking Retribution in Increasing Regional Original Income in Makassar City by supporting factors namely regulation and innovation while inhibiting factors namely sources human resources and Force Majeure.. **Keywords:** Management, Parking, Makassar City

Received 06 Dec., 2022; Revised 18 Dec., 2022; Accepted 20 Dec., 2022 © *The author(s) 2022. Published with open access at www.questjournals.org*

I. Introduction:-

Local Own Revenue (PAD) is a source of regional income which can be used as a measure of the economic performance of a region which aims to provide graduates with a view to exploring funding for the implementation of regional autonomy as a manifestation of the principle of decentralization. Regional Own Revenue (PAD) obtained by local governments for the implementation of government activities and services to the community, as well as utilization of resources owned by local governments. A developed region is an area that has high PAD, because with high PAD received by a region, the level of dependence of the Regional Government on the Central Government in terms of funding will decrease.

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 and Makassar City Regional Regulation No. 17 of 2006 concerning the public roadside parking system does not require illegal parking attendants, but illegal parking attendants are still rampant and have not been given any action by PD Parking Makassar Raya. What's ridiculous is that the users of fixed parking lots indirectly foster illegal parking practices by giving them money. Maybe this is the influence of fear of the parking attendant.

If that's the case, then what's the difference with bullying the vehicle owner. Again, the duties and responsibilities of PDpark Makassar Raya and the authorities are being questioned. Even this practice of illegal parking seems to be justified by vehicle owners when 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 inhumane. This high payment has not been matched by satisfactory service, responsibility for damage and loss is still a burden for vehicle owners.

Of course, the functions and responsibilities of the government dealing with parking issues are questionable in order to discipline unscrupulous parking attendants who use the roadside in several crowded places without ever paying attention to the rules that have been made by the government for areas that are indeed public/public places. If we judge subjectively, it is impossible for this to grow and survive if there is no

one from the authorities who gives freedom to the parking attendants. Of course, with a profit-sharing system or there is deposit of money to certain parties, this should go into the local treasury. Apart from that, there are still many parking lots scattered at several points in Makassar City which are not included in the parking lot at PD Makassar Raya parking lot. This is widely used by irresponsible persons to make a profit. They are illegal parking attendants who do not have a parking permit from PDpark Makassar Raya. This makes the collection of parking fees not running effectively.

In optimizing Regional Original Revenue (PAD), the Makassar City Government, in this case the Makassar Raya Parking Area Company, is expected to be able to contribute from the parking service tariff sector. The main tasks of the Makassar Raya Parking Area Company are planning, formulating, fostering, controlling, optimizing the collection of parking service rates and coordinating policies in the parking sector.

The ineffective management of parking fees in increasing local revenue in Makassar City is due to several things such as the lack of supervision from the authorities, the large number of illegal persons running illegal parking which is increasingly troubling the community so that this practice is increasingly fertile with the community continuing to provide the nominal amount of money given to illegal jukirs is due to fear, besides that, the costs are quite burdensome on an hourly basis but are not matched by the services that are obtained. With the existence of problems in managing parking fees in Makassar City, the question is what is the role of the local government in terms of planning, monitoring and evaluating the management of this parking fee and its influence on Makassar City's original regional income.

Based on previous research by UlfaRabiyah, Firman (2021), Makassar, which is developing quite rapidly along with the increasing economy starting from the service sector and the industrial sector, has a direct impact on parking acceptance, the PD Parking Makassar Raya Makassar City continues to explore the potential for parking acceptance so that can increase local revenue in Makassar City. But not only in terms of increasing sources of revenue but how in the future things will not happen that could harm both the people who directly use and pay parking fees, as well as the PD. Parking in this case receives and manages parking fees which are then used indirectly to increase Makassar City's Original Revenue. The research that will be raised by researchers also leads to how the management of parking fees can contribute to Makassar City's Original Revenue and in particular also add to what factors influence it.

Based on the description above, it can be illustrated that the Makassar City government policy has not been maximally realized regarding the management of parking fees in Makassar City. So the researcher considers it necessary to analyze more deeply about the extent to which this policy is managed, thus encouraging the writer to choose the title: "Analysis of Management of Parking Retribution in Increasing Regional Original Income in Makassar City"

Management Concept

II. Literature Review:-

Management comes from the word manage, in the Big Indonesian Dictionary means to lead, control, manage, and make efforts to make it better, more advanced, and responsible for certain jobs. Management is a process that helps formulate policies and objectives providing oversight of all matters involved in the implementation and achievement of objectives. Management can be interpreted as management, namely a process of activities that starts from planning, organizing, directing and controlling the efforts of members of the organization and the use of other organizational resources in order to achieve predetermined organizational goals.

Management is a process that provides oversight of all matters involved in implementing policies and achieving goals. In general, management is an activity of changing something so that it becomes good with the weight of having high values from the start. Management can also be interpreted as doing something to make it more suitable and fit the needs so that it is more useful.

Regional Retribution Concept

Another important source of regional income is regional fees. The general definition of retribution is payments to the state made by those who use state services. Or is a contribution to the government that can be forced and return services directly and can be appointed. The coercion here is of an economic nature because anyone who does not feel the services returned from the government, he is not subject to the dues. In Article 37 of Law Number 22 of 1948 it is emphasized that: Regional levies are revenue collections by the government as a substitute for (losses) given by the regions to anyone who needs them. Regional levies, hereinafter referred to as levies, are regional levies as payments for services or the granting of certain permits specifically provided and/or granted by the local government for the benefit of individuals or entities. Regional levies are regional levies as payment for usage or for obtaining work services, business or regional property for the public interest, or for services provided by the region either directly or indirectly.

Concept of Parking Retribution

Every vehicle will definitely stop moving, it is impossible to carry out continuous movement, sometimes the vehicle will stop. The parking lot is one of the destinations for motorists to stop by. In big cities, parking management is very necessary so that parking does not occur anywhere which can cause traffic jams. Parking is the temporary state of not moving a vehicle because the driver left it. Thus, good parking management is needed so as to create order on the road or in certain places.

According to Law no. 22 of 2009 concerning Road Traffic and Transportation that parking is when the vehicle stops or does not move for a while and is left by the driver. Referring to Warpani, it is impossible for all vehicles to move continuously, at some point it must stop temporarily (unloading) or stop long enough which is called parking. According to Government Regulation (PP) No. 43 of 1993 parking is defined as a vehicle that stops at certain places whether indicated by signs or not, and not solely for the purpose of raising or lowering people and goods.

Meanwhile, another definition of parking is a situation where a vehicle stops temporarily (unloads) or stops long enough. As the level of travel increases, the need for parking space also increases. This concern also increases. With this problem, good quality parking is needed and land that can accommodate all vehicles. In addition, the increase in vehicle ownership also triggers an increase in parking capacity.

Definition of Illegal Parking

Illegal parking is a major cause of congestion, chaos and even accidents, both for the vehicles themselves and for pedestrians. Control and enforcement are generally the steps taken and the problem of illegal parking must be managed by the local government (Mayor/Regent) through several types of office parking management organizations. Parking violations are violations of traffic rules which are marked with signs prohibiting stop, as well as markings prohibiting parking on the street. Bans are imposed for reasons of road capacity taking precedence over granting access, or for safety reasons.

You can directly distinguish between illegal parking and official parking apart from the parking location, also to the parking attendants. Official parking attendants are parking attendants who have been registered with the Department of Transportation or a type of parking management company owned by the regional government with proof of a Decree (SK) in parking. In addition, the parking attendants also use attributes (jacket/vest, hat, whistle). Illegal parking is usually parking that is not in a location that is determined to be a parking location.

Locally-generated revenue

Regional original income or hereinafter referred to as PAD is revenue obtained by regions from regional sources within their own territory which are collected based on regional regulations in accordance with regional regulations or applicable laws. The regional income sector plays a very important role, because through this sector it can be seen how far a region can finance government activities and regional development.

Regional original income (PAD) is revenue obtained from sources within its own territory, the higher the role of PAD in the regional financial structure, the higher the financial capacity possessed by the region to carry out its regional development activities. Local own-source revenue has the objective of accelerating strong effective regional economic development by empowering actors and regional economic potential, increasing development in all regions based on the principles of decentralization and regional autonomy.

Regional Original Revenue (PAD) is sourced from its revenue, namely regional taxes, regional levies, separated wealth management results, other legitimate regional original income. Local own-source revenue is said to be good for meeting regional development financing if the percentage achievement exceeds 70% of total PAD revenue.

III. Research Methods:

This study aims to examine and analyze the management of parking fees in increasing local revenue in Makassar City. The type of research used is qualitative research. The location of this research is in Makassar City, while the types of data used are primary data and secondary data. Data collection techniques used were interviews, literature review, documents/archives, and documentation. The data analysis technique used is qualitative analysis. In this study, researchers will use the data analysis model proposed by Miles and Huberman, namely data reduction, data display, and conclusion drawing/verification. Data analysis in qualitative research is carried out when data collection takes place and after completing data collection within a certain period. At the time of the interview the researcher had conducted an analysis of the answers interviewed. If the interviewee's answers after being interviewed are unsatisfactory, the researcher will continue the question again until a certain stage, data that is considered credible is obtained.

IV. Results and Discussion

Research result and Discussion Management of Parking Retribution in Increasing PAD in Makassar City

This regional regulation aims to increase local revenue (PAD) in addition to seeking funding for the implementation of regional autonomy as a manifestation of the principle of decentralization as stated in Law Number 23 of 2014 concerning regional government. In the implementation of parking management in the city of Makassar, according to George R. Terry, good management is an important element to ensure that the organization works in the interests of its members. In this study using management theory according to George R. Terry in good parking management, including planning, organizing, implementing, and controlling.

1. Planning

Planning is one of the stages in management, the planning carried out by PD Parking refers to the applicable rules because it is a form of consistency in field implementation, as is the reference in planning for the implementation of the parking system, namely Perda Kota Makassar No. 17 of 2006 concerning Public Roadside Parking. Based on these rules, it becomes a reference for PD Parking in determining Public Roadside Parking Points, Jukir Criteria, Parking Rates, etc., then for the case of commercial parking, surveys and observations are carried out to determine cross points or checkpoints for vehicles entering from outside the area. as well as in town. Collect data for buildings or structures that need to be registered with PD Parking so that there are no illegal parking persons, also record private parties or business entities that usually cause traffic jams due to irregular parking so that PD Parking can manage them, and make observations and planning for activities to be carried out by PDparking to support existing activities in the field. Such as setting targets for several parking points and completing attributes or completeness of things that support service to the community, such as the existing parking rates whether they are in accordance with the ability of the community or are they a burden.

In essence, planning is carried out as a foundation or basis in determining what things will be done by PD Parking. Even if there are changes in the implementation, socialization will be carried out for the same understanding down to the technical tools, and most importantly it is hoped that it will be able to achieve the levy target that has been set so that it can contribute to regional income and can increase the original regional income of the City of Makassar.

The following is the planning process in the management of Makassar City Parking PD, namely compiling technical instructions in exercising its authority to determine parking points/places, distribution of parking spaces, grouping types of vehicles to use parking spaces and services, use of parking lot areas, markings/lines of parking lots, structures parking service rates, installation and utilization of parking facilities and refer to Makassar City Regional Regulation No. 17 of 2006 concerning Roadside Parking Systems.

2. Organizing

The human element is the most basic element and plays an important role in organizing. The quality of employees in carrying out their duties should be mastering what they are doing so that the objectives of carrying out their duties can be carried out properly and in quantity, in an organization the number of employees must be balanced with the amount of work in the organization with the intention that the number of employees is not excessive so that waste does not occur and nothing less so that the job can be done properly. From interviews that have been conducted at PDpark Makassar Raya, the author tries to draw a conclusion that the number of collectors in charge of collecting parking fees in parking areas is not balanced with the mandatory fees, namely parking attendants, totaling 1,126 people.

In this case, organizing is not optimal where the number of supervisors/coordinators of parking attendants is not in accordance with the number of parking attendants in Makassar City, which number hundreds of parking attendants, both official and unofficial. This also greatly affects the supervision (Controlling). This is what causes PD Parking supervision is still not optimal because the number of human resources is still lacking. The number of parking attendants is 1,651 people and 1,114 parking points while the number of parking coordinators or collectors is 22 people. This is of course inefficient because 22 parking attendant coordinators oversee 1,651 people and even more. It would certainly be difficult to control illegal parking attendants.

Then the author confirms to the parking attendant, whether the collection of parking fees is running effectively or not. From the results of interviews conducted by the author, it can be concluded that one of the parking attendants justifies the ineffectiveness of collecting parking fees by personnel at the section head. Billing does not match the number of parking attendants who are more. A different daily target for each parking attendant is also one of the opportunities for this problem.

3. Implementation

Movement or actuating is an action to ensure that all group members try to achieve goals in accordance with managerial planning and organizational efforts. So actuating means to move people to want to work independently or with full awareness together to achieve the desired goals effectively. Mobilization is a human relationship in leadership that binds subordinates to be willing to understand and contribute their energy effectively and efficiently in achieving the goals of an organization. In Management, this actuation is very complex because in addition to involving humans it also involves various behaviors of the humans themselves. Humans with a variety of different behaviors.

Year	PAD realization	RealizationofParkingRetribution	Contribution
2017	1.337.231.094.232	16.300.000.000	1,22%
2018	1.185.453.010.990	14.070.051.300	1,19%
2019	1.303.320.000.000	17.692.959.540	1,36%
2020	868.000.000.000	13.355.071.004	1,54%
2021	932.000.000.000	14.668.018.070	1,57%

 Table. 1 Parking Levy Contribution to PAD Makassar City

Source: Makassar City Parking PD in 2022

Based on table 4.5 it illustrates that every year the contribution made by parking fees fluctuates with the highest contribution in value terms in 2019 in percentage terms in 2021. Of course this is still an evaluation and a big record for PD Parking in following up on matters that affect contribution parking fees for Makassar City Regional Own Revenue which is still at 1.57%.

It is hoped that this will enable it to be achieved in one fiscal year and also pay attention to the analysis of the realization of last year's parking levy receipts by adding presentations that allow this to be achieved. Furthermore, after analyzing the targets, the executive makes 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 is the responsibility of the city government to carry out the collection.

V. Supervision

It cannot be denied that supervision plays an important role in an effort to minimize inequalities in the collection of fees. Supervision is a monitoring process that is carried out as a measure to find out whether the implementation activities in the field are in accordance with the provisions. With good supervision, the imbalances that can reduce the success of collecting parking fees can be minimized. Likewise, in collecting parking fees in Makassar City which is carried out by the Regional Government, it avoids minimizing the occurrence of irregularities and other errors that may occur. Because in managing parking fees in Makassar City without supervision, it will be difficult to measure the level of success carried out by officers who collect parking fees in Makassar City. With good supervision, the tendency for errors to occur that do not support success in collecting parking fees can be kept to a minimum.

From the explanation above then analyzed with theory according to George R. Terry in good parking management still needs to be improved in view of the various problems that occur in the field such as illegal parking that is not in accordance with procedures, Human Resources (HR) is still minimal, realization is not in accordance with the target to be achieved and various other problems. Meanwhile, if you look at George R. Terry's point of view, good management is when the process of planning, organizing, implementing, and supervising goes well, for this reason, the process of managing PD parking in the city of Makassar does not run optimally with reference to the various problems above.

Then based on the theory of intergovernmental revenue is revenue received by local governments that come from external sources and do not require any repayment. The greater the intergovernmental revenue received by the region indicates that the region has not been able to meet its own needs. So based on the intergovernmental revenue theory, an analysis can be drawn that the management of parking fees in the City of Makassar is not in line with this theory.

Factors Influencing Parking Retribution Management in Increasing Regional Original Income in Makassar City

Supporting factors

1. Regulation

The success of a program carried out by the government cannot be separated from regulations or policies, in the management of Parking Retribution in the City of Makassar referring to the Regional Regulation of the City of Makassar Number 17 of 2006 concerning the roadside parking system. This regulation is one of the supporting

factors in parking management in Makassar City, based on the results of interviews conducted with parking PD Mr. AS said:

"The Makassar Raya Parking Area Company which is running actively after being strengthened by Mayor Decree Number 935/kep/188.342/2006 appointed the directors of the Makassar Raya Parking Area Company to prepare technical instructions in exercising its authority to determine parking points/places, division of parking spaces, grouping types of vehicles using parking spaces and services, use of parking areas, parking signs/lines, parking service fee structures, installation and utilization of parking facilities and refers to Makassar City Regional Regulation No. 17 of 2006 concerning Roadside Parking Systems" (Interview 2022)

Based on the interview, it is described that regulation is one of the important supporting factors in the planning that will be carried out by PD Parking, this is because Regulation is the foundation or basis of PD Parking in determining the direction of movement and goals to achieve targets in increasing Regional Original Income in Makassar City.

2. Innovation

In general, innovation is often translated as new inventions, but in fact the aspect of "newness" in innovation is highly emphasized for private sector innovation. The private sector is always required to continuously innovate in order to increase customer satisfaction. In addition, the private sector is always competing with each other in meeting the needs of the community in the services offered. Meanwhile, public sector innovation is more emphasized on the aspect of "improvement" resulting from these innovation activities, namely the government is able to provide public services more effectively, efficiently, and of good quality, cheap and affordable by the community. based on the results of interviews conducted with PD Parking Mr. AS who said that:

"One form of our efforts to keep up with the times is to seek innovation in electronic parking that uses EDC machines and electronic parking terminals. It is hoped that the use of electronic parking will also make it easier for us to carry out monitoring and fraudulent deposits"

Based on the above, it illustrates that innovation is also a supporting factor for PD Parking in carrying out the goals they want to achieve, especially as a form of effort to carry out better supervision in order to minimize irregularities.

VI. Obstacle factor

1. Human Resources

It does not matter how clear and consistent the program implementation is and how accurately the communications are sent. If the personnel responsible for implementing the program lacks resources in carrying out their duties. This resource component includes the number of staff, the expertise of implementers, relevant and sufficient information to implement policies and fulfillment of relevant resources in program implementation, the existence of authority that ensures that programs can be directed as expected, as well as the existence of supporting facilities that can be used to carry out program activities such as funds and infrastructure. Inadequate human resources (number and ability) result in the program not being able to implement perfectly because they cannot carry out proper supervision (Bahtiar, 2022)

If the number of policy implementing staff is limited, what must be done is to improve the skills/ability of the implementers to carry out the program. For this reason, it is necessary to have good HR management in order to improve program performance. The inability of implementing this program is due to the fact that the energy conservation policy is a new thing for them where implementing this program requires special abilities, at least they must master electrical engineering. Information is an important resource for policy implementation.

There are two forms of information, namely information on how to complete policies/programs and implementers must know what actions to take and information on data supporting compliance with government regulations and laws. The reality on the ground is that the central level does not know the needs of implementers in the field.

Lack of information or knowledge on how to implement policies has direct consequences such as irresponsible executors, or executors not at work, causing inefficiencies. Policy implementation requires organizational and individual compliance with existing government regulations. Other resources that are also important are the authority to determine how the program is carried out, the authority to spend/manage finances, both providing money, procuring staff, and procuring supervisors. Facilities needed to implement policies/programs must be fulfilled such as offices, equipment, and sufficient funds. Without this facility it is impossible for the program to run

Even though the contents of a policy are good and have been communicated clearly and consistently, if the resources do not understand and do not implement them, the implementation of a policy will not work effectively. The implementation of a policy requires the support of both human resources and non-human resources. Therefore, humans are the most important resource in implementing a policy. Without policy resources, it only remains on paper to become documents. Based on the results of interviews conducted with PD Parking Mr. AS said that:

"It cannot be denied that those who directly come in contact with the public in providing parking services are the jukir, where we always try to innovate but indeed there are still many of the jukir who have a limited educational background which causes sometimes there are different understandings of what should be done in accordance with existing rules."

Based on the results of the interview above, it illustrates that one of the things that has become an inhibiting factor for PD Parking where this is quite significant is the problem of human resources, especially the clerks who have direct contact with the community.

2. Force Majeure

In the management of PD parking in Makassar City, one of the factors that hinders increasing PAD is caused by unfavorable conditions such as natural disasters, road repairs and others that will have an impact on the income of parking attendants. This was also conveyed by the parking attendant who said that:

"The main obstacle is that when it's raining heavily and there are road improvements, people are lazy to stop by or go out, so look for other places or alternatives" (Interview 20200)

Based on the results of the interview above, it illustrates that technical problems in the field such as force majeure are one of the inhibiting factors that are most felt by the jukir where if this problem occurs it will affect the small deposit that they have to collect to PD Parking and certainly does not contribute to achieving targets for PD Assigned parking

VII. Conclusion

This research is directed to analyze the management of parking fees in increasing local revenue in the city of Makassar. Based on the description in the previous chapter, conclusions can be drawn in this study, including the following:

1. Based on the research results, it can be seen that in general the Management of Parking Retribution in Increasing Regional Original Income in Makassar City is carried out by PD Parking is not optimal. so that the impact on parking revenue is not in accordance with the targets set while the supervision carried out by officers is also not effective due to the minimum number of supervisors while there are more parking attendants in the field. In the management of PD parking in Makassar City refers to Regional Regulation Number 17 of 2006 concerning roadside parking systems. In analyzing the parking management above using George R. Terry's theory including Planning, Organizing, Implementation, and Supervision.

2. The supporting factors, namely regulation and innovation, are influenced by the management of parking fees in increasing regional original income in Makassar City, while the inhibiting factors are human resources and force majeure.

BIBLIOGRAPHY

Book

- [1]. Adisasmita, Rahardjo. 2011. Regional Revenue and Budget Management. Yogyakarta: Science Graha.
- [2]. Afifuddin and Saebani Beni Ahmad. 2009. Qualitative Research Methodology. Bandung: Faithful Library.
- [3]. Ahmed, Spiritual. 2010. Learning Management. Jakarta: PT RinekaCipta.
- [4]. Appeya, Lawrence, Lee, Oey, Liang. 2010. Introduction to Management. Jakarta: SalembaEmpat.
- [5]. Athoillah, Anton. 2010. Fundamentals of Management. Bandung: Faithful Pustaka CV.
- [6]. Denzin & Lincoln. 2009. Handbook of Qualitative Research. Yogyakarta: Student Libraries.
- [7]. Dr. Lakshmi et al. 2015. Modern Office Management. Jakarta: PT Raja GrafindoPersada.
- [8]. FirdousyCaruniaMulya. 2017. Policies and Strategies to Increase Regional Original Income in National Development. Jakarta: Indonesian Torch Library Foundation.
- [9]. Halim. 2010. Public Sector Accounting, Regional Financial Accounting, 3rd Edition. Yogyakarta: SalembaEmpat.
- [10]. Hasibuan, Malayu Sp. 2012. HR Management. Revised Edition, Thirteenth Printing. Jakarta: Earth Script.
- [11]. Komaruddin. 1994. Management Encyclopedia, 2nd Edition. Jakarta: Bina Literacy
- [12]. Lexy, Moleong. 2002. Qualitative Research Methods. Bandung: CV. Teenager.
- [13]. Mahmudi. 2010. Regional Financial Management. Jakarta: Erlangga.
- [14]. Mahmudi. 2010. Public Sector Performance Management, Edition Two. Yogyakarta: UPP STIM YKPN
- [15]. Mardiasmi. 2003. Taxation Revised Edition. Yogyakarta: ANDI.
- [16]. Mardiasmi. 2004. Autonomy and Regional Financial Management. Yogyakarta: Andi Offset.
- [17]. Marshall Catherine and Gretchen B. Rossman. 1999. Designing Qualitative Research 3e. California: Sage Publications Inc.
- [18]. Muasorah, 2010: 13 Regional Taxes and Levies Yokyakarta Region: BPFE.
- [19]. Nugroho, Riant. 2011. Public Policy: Policy Dynamics, Policy Analysis, Policy Management. Jakarta: PT Elex Media Komputindo.
- [20]. Siahaan, Marihot P. 2011. Local Taxes and Regional Levies. Jakarta: PT Raja GrafindoPersada.
- [21]. Sobri, et al. 2009. Education Management. Yogyakarta: Multi Pressindo.
- [22]. Sugiono. 2013. Quantitative, Qualitative and R&D Research. Bandung: Jakarta: KencanaPrenada Media Group.
- [23]. Sugiyono. 2007. Administration Research Methods. Bandung: Alphabet.
- [24]. Sutrisno, Eddie. 2009. Human Resource Management First Edition. Jakarta: KencanaPrenada Media Group.
- [25]. Warpani, S. 2002. Traffic Management and Road Transportation. Bandung: ITB.
- [26]. Widodo, J. 2007. Public Policy Analysis (Concept and Application of Public Policy Process Analysis). Malang: Bayumedia

*Corresponding Author: Siti Airinda Marennu

Publishing.

[27]. Yani, Ahmad. 2011. Relations Between Central and Regional Governments in Indonesia. Jakarta: PT Raja GrafindoPersada.

Journal:

- [28]. Herman, B., Anwar, M. A., & Mursalat, A. (2022). EFFECT OF ORGANIZATIONAL COMMITMENT AND COMPENSATION ON TURNOVER INTENTION OF PT INFOMEDIA NUSANTARA. JPIM (JurnalPenelitianIlmuManajemen), 7(1), 40-48.
- [29]. Ira Meiyenti, RuriHestiti, Adam Maklubi, Ika Agustina, Asep Hendra. 2020. Parking Levy Management in Increasing. Locallygenerated Revenue of Solok City, West Sumatra Province. Proceedings of the 2nd International Conference of Business, Accounting and Economics, ICBAE. Purwokerto, Indonesia
- [30]. Nastia, Hastuti& L.M. AzharSa'ban. 2021. Government Strategy In Management Of Parking Retribution In Natural Tourism Areas. Journal of Research Innovation, Vol.3, p. 8.
- [31]. RabiyahUlfa, Firman. 2021. Analysis of the Implementation of the Potential and Effectiveness of Parking Taxes and Parking Levies to Increase Regional Original Revenues for the City of Makassar. Movere Journal, Vol 3, p. 9
- [32]. Sutama I Nyoman, Usman, FitrianiVivin, SulyanaEvha Lista. 2020. Effectiveness and Efficiency of Sumbawa District Parking Retribution. Journal of Economics and Business Vol 17 No 3, Hal. 8
- [33] Usman Jusminarty, Mappamiring, Parawangi Anwar. 2016. Management and Policy for Losari Beach Makassar Parking Fees. Journal of Public Administration Volume 2 Number 1, Pages 46-47

Legislation:

- [34]. Regional Regulation of the City of Makassar Number 935 of 2006 concerning Management of Public Roadside Parking in the Makassar City Area
- [35]. Republic of Indonesia Law Number 28 of 2009 concerning Regional Taxes and Regional Levies
- [36]. Law Number 23 of 2014 concerning Regional Government
- [37]. Law No. 22 of 2009 concerning Road Traffic and Transportation