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The Role of Good Governance Principles in Improving the Performance of Regional Companies Parking Greater Makassar in City Parking Management

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ABSTRACT

This study examines the role of Good Governance principles in enhancing the performance of Perumda Parkir Makassar Raya in managing urban parking services as mandated by Makassar City Regional Regulation Number 2 of 2021. Using a descriptive qualitative approach, the research explores how transparency, accountability, effectiveness, and operational discipline influence revenue management and service delivery. The findings reveal that limited transparency contributes to inefficiencies, revenue leakage, and declining public trust, while weak accountability mechanisms lead to inconsistent supervision, poor service quality, and reduced organizational discipline. Furthermore, gaps in internal audit systems, unclear SOPs, and weak performance evaluation structures exacerbate governance challenges within the institution. The study concludes that strengthening transparency and accountability simultaneously is essential to improving operational performance, ensuring regulatory compliance, and restoring public trust in parking governance.

Keywords: *Good Governance[1] Parking Management[2] Transparency and Accountability[3]*

INTRODUCTION

The rapid growth of urban populations in emerging metropolitan centers in developing countries has placed increasing pressure on public infrastructure, particularly transportation networks and mobility systems. Urbanization has accelerated private vehicle ownership, reduced road capacity relative to demand, and intensified spatial competition in central business districts. In this context, parking management has become a critical component of urban traffic governance, particularly in cities experiencing chronic congestion (Erfina et al., 2025; Feroz Khan & Ivan, 2023). Makassar, as one of the fastest-growing metropolitan areas in Indonesia and the gateway to Eastern Indonesia, is a prime example of this challenge. The persistent problem of unregulated parking, manifested through illegal on-street parking, double parking, and unregulated parking attendants, continues to contribute significantly to traffic congestion, reduced mobility efficiency, and diminished public trust in local transportation governance.

To address these issues, the Makassar City Government has established a legal and institutional framework through several regional regulations. The primary legal basis is Makassar City Regional Regulation Number 2 of 2021 concerning Parking Management, which outlines the authorities, responsibilities, operational mechanisms, and enforcement procedures for urban parking governance. This regulation emphasizes the need for structured parking areas, standardized rates, increased oversight, and the elimination of informal parking operators. Complementing this regulation, an additional mayoral regulation provides technical guidance on operational standards, digital parking systems, performance monitoring, and revenue management (Anwar Hidayatulloh, 2024). Within this framework, Regional Companies Parking Greater Makassar operates as a Regionally-Owned Enterprise with a dual mandate: providing public services in parking management and contributing to Regional Original Revenue. However, despite being supported by a clear regulatory structure, regional companies Parkir Greater Makassar still faces performance limitations stemming from governance gaps, institutional fragmentation, and a lack of adherence to Good Governance principles (Raven, 2024).

The urban governance literature increasingly highlights that effective public service delivery is determined not only by the completeness of regulations but also by the quality of governance practices within public institutions. Good Governance principles, including transparency, accountability, participation, responsiveness, effectiveness, efficiency, and the rule of law, serve as essential pillars for ensuring that public sector organizations function optimally (Dagnew, 2022). When applied to parking management, these principles encourage systematic oversight, reliable financial reporting, reduction of illegal levies, and increased public and stakeholder engagement. The implementation of Good Governance also strengthens compliance with regional regulations, such as Regional Regulation 2 of 2021, ensuring that Regional Companies Parkir's institutional objectives align with legal mandates and public expectations

(Novaria, 2024; Putra Giri Sujana et al., 2025). However, empirical evidence in many developing countries shows that regulatory frameworks often fail to achieve intended results due to weak governance practices in implementing agencies.

In the case of Makassar City, various studies and public policy evaluations have demonstrated persistent problems in parking service provision despite the enactment of Regional Regulation 2 of 2021. Public complaints often center on unclear tariff structures, inadequate parking zone signage, inconsistent fine enforcement, and the dominance of informal parking operators operating outside the regulatory system (Triputro et al., 2023). These challenges reveal systemic problems within the Greater Makassar Parking Authority (Regional Companies Parking), including weak internal oversight, gaps in human resource capacity, limited digital technology integration, and inadequate accountability mechanisms. For example, although the regulation mandates a digital parking system and transparent revenue collection, its implementation remains partial and geographically limited. This demonstrates that Regional Companies Parkir's organizational performance cannot be improved through legal instruments alone it requires a strong institutional commitment to Good Governance as a fundamental management approach (Parikesit et al., 2025; Rumantir et al., 2021).

Good Governance is widely recognized as a determinant of public sector performance, particularly for government-owned enterprises operating at the intersection of public service and commercial objectives. Transparency allows public oversight of revenue management and operational procedures, thereby reducing opportunities for leakage and corruption. Accountability ensures that field staff, supervisors, and executives are held accountable for their performance and compliance with regulations (Azhar, 2025; Valecha, 2022). Participation, from both stakeholders and the public, encourages collaborative problem-solving and increases trust in public institutions. Responsiveness is crucial for handling complaints and tailoring services to public needs. Effectiveness and efficiency are directly related to Regional Companies Parkir's operational performance, which impacts service quality, financial sustainability, and the ability to achieve targets mandated by Regional Regulation 2 of 2021 and mayoral regulations. When these principles are internalized within institutional processes, they create a governance environment that strengthens organizational performance and improves service delivery outcomes (Camilleri, 2021; Sinnaiah et al., 2023).

The institutional role of Regional Companies Parkin Greater Makassar creates unique governance challenges because it functions both as a public service provider and as a revenue-generating regionally-owned enterprise (BUMD). Although its operations are regulated by Regional Regulation 2 of 2021, performance assessments often emphasize revenue realization over service quality, user satisfaction, or compliance with Good Governance indicators. This asymmetry results in operational distortions, such as prioritizing high-revenue parking zones while neglecting service standardization and public convenience in less profitable areas. The existence of informal parking officers who are not integrated into the formal organizational structure weakens regulatory enforcement and institutional accountability. This problem reflects the gap between the normative legal framework and actual governance practices at Regional Companies Parkir, indicating that the core problem lies not only in policy design but also in institutional performance (Gatignon & Capron, 2023; Gunarto et al., 2023; Romero-Muñoz et al., 2024).

Recent governance reforms in Makassar, including the promotion of digitalization, increased transparency, and modernization of public service systems, have provided momentum for Regional Companies Parkir to transform its institutional practices. The city government has expressed a strong commitment to strengthening public sector accountability through various initiatives (Gherardi et al., 2021; Manaf et al., 2023). However, the implementation of these reforms within Regional Companies Parkir has been uneven. Digital parking technology has not been comprehensively adopted, revenue reporting remains partly manual, and performance evaluation has not been standardized based on measurable indicators derived from Good Governance principles. This creates a need for a systematic analysis that examines how governance principles influence Regional Companies Parkir's capacity to fulfill the mandate of Regional Regulation 2 of 2021 and improve its organizational performance.

Several studies that also highlight parking as a complex dynamic include

Berliana MS et al., (2025), who examined the performance of employees at the Makassar City Parking Company. The study revealed factors influencing employee performance, including age, facilities and infrastructure, and rewards that did not meet employee expectations. Basri Said & Syafey, (2021)study provides an overview of the factors that cause congestion, parking, and traffic performance and presents projections to analyze these factors.

From the background and several previous studies, this study attempts to look at the effectiveness aspect of the policies that have been presented as a form of realization to reduce illegal parking and traffic jams in Makassar through the Good Governance dimension.

METODH

This study uses a descriptive qualitative approach to comprehensively understand the implementation of Good Governance principles and their impact on the performance of the Greater Makassar Regional Parking Company in managing city parking services (BONLAE et al., 2025). Data were collected through in-depth interviews with key informants, including structural officials of the Regional Parking Company, field supervisors, parking attendants, and officials from the Transportation Agency responsible for implementing Regional Regulation Number 2 of 2021 concerning Parking Management. Data collection was also conducted through direct observation at strategic parking locations to examine service practices, supervision patterns, interactions between officers and service users, and the use of digital parking technology. Furthermore, document analysis was conducted on parking regulations, organizational SOPs, performance reports, and other supporting documents. Data were analyzed using the interactive model of Miles, Huberman, and Saldaña, which includes data reduction, data presentation, and drawing conclusions to identify key themes related to organizational governance and performance (Pestalozi et al., 2023). Data validity was ensured through triangulation of sources, techniques, and time, as well as member checking with selected informants. Throughout the research process, ethical considerations were upheld by maintaining the confidentiality of informants and ensuring that all information was used solely for academic purposes.

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RESULT AND DISCUSSION

The application of good governance principles in city parking management is becoming increasingly important as the demand for transparent, accountable, and efficient public services increases. In the context of the Greater Makassar Parking Company, the principle of transparency is the primary foundation that determines the quality of information provided to the public, both regarding revenue and parking asset management. Transparency fosters public trust and allows for public oversight of parking management processes, which often come under scrutiny due to potential revenue leakage.

In addition to transparency, the principle of accountability plays a central role in ensuring that every process in parking management is accountable, both administratively and morally. Accountability encourages the Greater Makassar Parking Company to have a clear, structured, and verifiable reporting mechanism so that every operational policy and action can be evaluated based on actual performance. With strong accountability, the organization can address internal weaknesses, improve resource management, and curb practices that could potentially harm the organization or the public (Fowler, 2023).

The principles of effectiveness and efficiency then become the primary drivers for ensuring that parking services not only meet targets but also provide added value to the community and local government. Effectiveness drives companies to achieve strategic goals, such as reducing congestion through better parking arrangements, while efficiency demands optimal resource utilization to achieve peak performance. When these three principles transparency, accountability, and effectiveness and efficiency are implemented in an integrated manner, the performance of Perumda Parkir Greater Makassar has the potential to significantly improve and create a more modern, professional, and service-oriented city parking management system.

Limited Transparency Undermines Revenue Management and Public Trust

A lack of transparency in revenue management is one of the most damaging factors in effective governance and public trust in government institutions and public organizations. Limited transparency can lead to unclear budget revenue and expenditure flows, opening up opportunities for abuse of

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authority, inefficiency, and weak internal accountability. When information regarding revenue sources, management mechanisms, and fund allocations is not transparently disclosed, the public loses its ability to exercise oversight, while administrators lose moral and structural pressure to act professionally. This situation has the potential to worsen institutional performance, create a perception gap between the public and the government, and undermine trust, a crucial social capital in public service delivery.

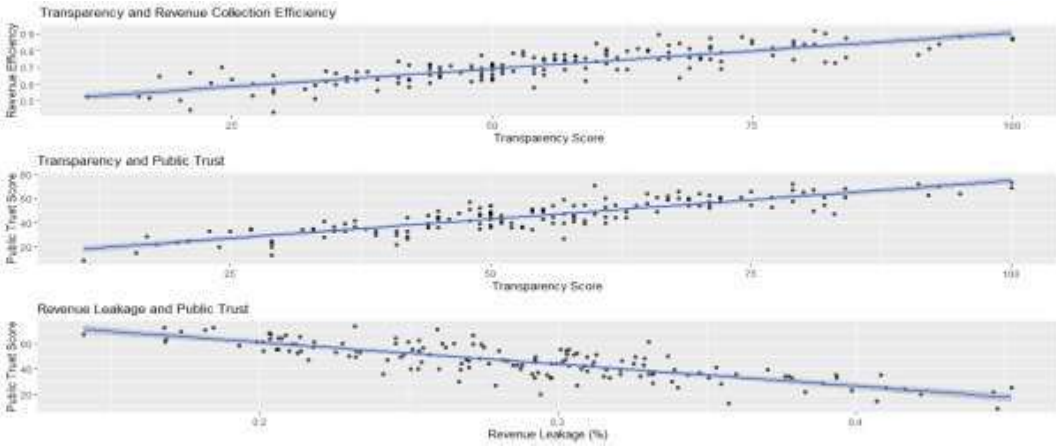

Figure 1. Transparency Variables, Revenue Efficiency, Revenue Leakage, And Public Trust

Source Data Processes by the Author 2025

Figure 1 displays three key relationships illustrating how transparency impacts revenue management performance and public trust. The first graph shows that an increase in transparency scores is directly proportional to revenue collection efficiency. Each point represents an observation unit, and the regression line demonstrates a general pattern when financial information is managed more openly, revenue collection efficiency also increases. This indicates that transparency plays a role in promoting internal accountability and reducing the potential for inefficiency.

The next two graphs reinforce this relationship through the public trust variable. The second graph shows that the higher the level of transparency, the higher the public trust score, confirming that the public tends to place greater trust when the budget management process is openly accessible and monitored (Rieznik & Lee, 2021). Meanwhile, the third graph shows the opposite trend: the higher the revenue leakage, the lower the level of public trust. The combination of

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these three graphs provides a strong visual illustration that transparency is a crucial factor in improving regional revenue performance and is a foundation for building public trust in financial management institutions.

Weak Accountability Mechanisms Affect Service Quality and Operational Discipline

Weak accountability mechanisms often create systemic vulnerabilities that directly undermine service quality and operational discipline within public institutions. When oversight structures are poorly implemented, performance standards become unclear, enforcement becomes inconsistent, and opportunities for inefficiency or misconduct increase. In such environments, employees may lack the incentives or pressure needed to adhere to established procedures, resulting in delayed services, suboptimal outputs, and declining public satisfaction. Moreover, the absence of strong accountability erodes organizational discipline, allowing deviations from protocols to go unchecked and ultimately weakening the institution's ability to deliver reliable, equitable, and high-quality services.

Figure 2. Key Drivers of Weak Accountability Mechanisms Source Data Processes by the Author 2025

The image presents a pie chart illustrating the key factors contributing to weak accountability mechanisms within public organizations. The chart shows that Weak Internal Audit is the most dominant factor at 28%, indicating that

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inadequate audit functions significantly undermine governance integrity. When internal audits fail to operate effectively, procedural violations and inefficient practices can persist without corrective action, weakening the entire system of internal control and oversight.

Another major factor is the Lack of Standard Operating Procedures (SOP), which accounts for 22%. The absence or ambiguity of SOPs leads to inconsistent workflows, causing employees to rely on personal interpretation rather than uniform standards. This inconsistency increases the likelihood of operational irregularities, uneven service performance, and gaps in decision-making. Meanwhile, the Poor Performance Evaluation System, contributing 20%, highlights how weak assessment mechanisms hinder the organization's ability to measure productivity, enforce discipline, and provide constructive feedback to employees (Vuong & Nguyen, 2022).

The remaining factors Inconsistent Supervisory Practices and Minimal Transparency in Reporting each contribute 15%. Inconsistent supervision results in uneven application of internal controls, where some units may be closely monitored while others receive minimal oversight. At the same time, limited transparency in reporting undermines accountability by preventing key stakeholders from accessing accurate and timely information. Together, these five factors illustrate that weak accountability mechanisms arise not from a single issue but from a combination of structural deficiencies that reinforce each other and collectively weaken organizational performance.

The first major finding highlights that limited transparency significantly weakens revenue management by creating gaps in information flow, financial reporting, and public oversight. When citizens and stakeholders cannot access clear data on revenue collection, allocation, and utilization, the legitimacy of public finance operations becomes questionable (Sefa-Nyarko et al., 2021). This lack of openness fosters an environment where inefficiencies go unnoticed, leakages become difficult to detect, and opportunities for rent-seeking behavior increase. Consequently, transparency lapses do not merely disrupt financial accuracy but also undermine the ethical foundation of public financial governance.

Aligned with these fiscal concerns, declining public trust emerges as a direct consequence of low transparency (Abbasov, 2025). Trust is built on the perception that government institutions operate fairly, efficiently, and with integrity. When financial information is obscured or inconsistently communicated, citizens begin to doubt the intentions and reliability of public institutions. This erosion of trust reduces public willingness to comply with revenue-related policies, such as payment of fees or taxes, thereby further weakening the financial capacity of the local government. In the long term, mistrust creates a negative cycle in which low compliance leads to reduced revenue, which in turn hampers service delivery and deepens public dissatisfaction.

The second sub result underscores how weak accountability mechanisms contribute to poor service quality and declining operational discipline. Ineffective oversight, inconsistent supervision, and the absence of standard procedures allow performance issues to persist unaddressed. Employees operating without clear expectations or consequences may not prioritize adherence to service standards, resulting in slower workflows, delayed responses, and inconsistent outputs across departments (Mmedo et al., 2025). Over time, this weakens the professional culture within the organization, shaping an environment where inefficiency is normalized and disciplinary actions are rarely enforced.

Weak internal audit systems further amplify these operational problems. When audit functions fail to detect irregularities or provide timely feedback, management loses the ability to make informed decisions regarding corrective actions. This lack of monitoring allows procedural deviations and financial mismanagement to continue unchecked (Gerald Nwachukwu et al., 2024). Moreover, it reduces organizational readiness to prevent risks or identify emerging issues, making the public sector more vulnerable to internal failures that compromise service reliability and institutional credibility.

The relationship between transparency and accountability becomes evident when both weaknesses coexist. Limited transparency without strong accountability mechanisms creates a structural vacuum in which no single unit has the capacity or incentive to ensure integrity in revenue management or service delivery. Transparency provides the information needed for oversight, while accountability ensures that individuals and units are held responsible for their actions. When both are weak, governance systems lose the essential checks and balances required to maintain performance standards, financial discipline, and public confidence (Mohammed & Buba, 2023).

Ultimately, the combined effect of low transparency and weak accountability generates a governance environment characterized by inefficiency, mistrust, and institutional stagnation. Revenue systems become prone to leakages, service delivery becomes inconsistent, and operational discipline deteriorates. To reverse this condition, reform efforts must address both dimensions simultaneously enhancing transparency to strengthen public oversight and reinforcing accountability mechanisms to ensure compliance, performance, and ethical conduct. Only through this integrated approach can local governments rebuild trust, improve service outcomes, and restore organizational integrity.

CONCLUSSION

Based on the overall findings, it can be concluded that the application of Good Governance principles plays a crucial role in improving the performance of Perumda Parkir Makassar Raya, particularly in revenue management and the delivery of parking services. Limited transparency has been shown to weaken the effectiveness of revenue administration and diminish public trust, while weak accountability mechanisms contribute to declining service quality and operational discipline. These conditions are interconnected, creating governance gaps that hinder the optimal implementation of Makassar City Regional Regulation Number 2 of 2021. Therefore, organizational performance improvement cannot rely solely on the existing regulatory framework but requires simultaneous strengthening of transparency, accountability, effectiveness, and internal discipline. The integration of Good Governance principles is essential for establishing a more professional, efficient, and trustworthy parking management system that serves the public interest and enhances local revenue generation.

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