

**ABSTRACT****EVALUASI SISTEM PENGENDALIAN INTERN JASA PEMUNGUTAN  
RETRIBUSI  
PARKIR DI PERUSDA PPK PEDARINGAN SURAKARTA****Davit Kurniawan  
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*The purpose of this research is to know the strength is the weaknesses of retribution collecting procedure in Perusda PPK Pedaringan of Surakarta to evaluate the applied internal controlling system retribution in Perusda PPK Pedaringan. To minimize the deviation in the implementation of retribution collection. This research is done by comparing between the theory and the practice of internal control on the accortunity procedure of the parking retribution collection. The result of the research is internal controlling system used by Perusda PPK Pedaringan has been showing an internal control system element, that is the organization structure serves an explicit functional responsibility, authorization system and reporting procedure, a sound practice, and the employees having proper quality with their responsibilities.*

*However there is still deviation in the implementation of retribution collection. The retribution cloture still using manual system that having a big risk to misappropriation of funds, there is no security on the retribution and there is no separating task on entering gate officer and exit gate officer.*

*Based on the result of this study, the writer provides some suggestion for the Perusda PPK Pedaringan to pay more attention on human resource restriction and improving the work program so that the rules within can make Perusda PPK Pedaringan Surakarta condition can be more arranged.*

**Keyword: Parking Retribution**