

Analysis of the Implementation of Poac Principles in the Management of Parking Tax at Sultan Hasanuddin International Airport and its Contribution to Regional Original Revenue of Maros Regency

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Keywords:	Abstract
POAC, Tax Contribution	This study aims to implement POAC by the Regional Government of Maros Regency in terms of managing parking taxes originating from Sultan Hasanuddin International Airport in Maros and an overview of the amount of parking tax contributions originating from Sultan Hasanuddin International Airport in supporting the PAD of the Maros Regency Government. The source of the data in this study is the data needed is sourced from the internal government of Maros Regency, in this case at the Office of the Regional Revenue and Finance Management Agency (BPKPD) of Maros Regency. With a research period of 6 (six) months from January to June 2021. The analytical method used in this study is POAC, Contribution of taxes to PAD and describes parking tax management and its contribution to PAD of the Maros Regency Government based on observations of the use of POAC principles. The results of this study were that the Maros Regency Government in managing parking tax revenues originating from the Sultan Hasanuddin International Airport in Maros had worked based on the POAC principle (Planning, Organizing, Actuating and Controlling). The results of the observations show that: Planning, the implementation is not interpreted optimally, Organizing, the implementation is interpreted quite well but not optimal, Actuating, the implementation is interpreted in a good category. Controlling, the implementation is interpreted in good category. And the parking tax contribution of Sultan Hasanuddin International Airport in Maros in supporting Maros Regency's Original Revenue is an average of 4.9% in the 2015 - 2019 period.

1. Introduction

Every Regional Government is ensured to always strive to increase Regional Original Revenue (PAD) derived from various sources and potentials owned by the region concerned. Regional Original Revenue is a source of regional income derived from the economic activities of the region itself. Regional Original Revenue (PAD) is one of the pillars of regional independence. According to Hutabarat and Santoso (2019: 1), that in line with the granting of authority to the Regional Government (Pemda), the Regional Government is expected to be better able to explore financial resources, manage, and be able to use its own finances that are sufficient enough to finance the implementation of their local government, especially those sourced from Regional Original Revenue (PAD). Regional financial factors are needed to implement autonomy. In order to finance regional expenditures, local governments must increase sources of income,

especially PAD.

The ability of local governments to organize government in the implementation of regional autonomy is basically strongly influenced by regional financial capabilities. This forces local governments (Province or Regency / City) to be able to manage finances well. Local governments must be able to maximize local revenues. Regional revenue comes from Regional Original Revenue which is divided into four parts, namely the results of regional taxes, the results of regional levies, the results of Regional Owned Enterprises (BUMD), and other legitimate local original revenues. Basically, regional taxes and levies contribute greatly to PAD when compared to other sources of income (Hutabarat and Santoso, 2019: 1). Therefore, a breakthrough is needed that must be made by local governments to boost their revenue.

Local taxes are one of the main and very important sources of PAD for local

governments. Local tax is a mandatory contribution to the region owed by private persons or entities that are coercive based on the law with no direct compensation and used for regional purposes for the greatest prosperity of the people. This understanding is contained in the Regional Tax and Regional Retribution Law Number 28 of 2009. One type of tax that should not be underestimated is parking. Hutabarat and Santoso (2019: 1) said that parking is one of the sectors that contributes a very large Regional Original Income (PAD).

In big cities such as Jakarta, Bogor, Surabaya, Medan, Makassar, Manado, and others make a high contribution to PAD. An overview of the large number of existing parking taxpayers, parking tax revenue is a high enough potential to be able to increase PAD. Therefore, it is time for parking tax revenue to pay more attention to its effectiveness, which requires more professional management or management, especially because there are still many illegal parking, chaotic parking arrangements, official parking but not revenue for the region, and other cases, especially for areas that have potential tax revenue derived from parking.

For this reason, it is necessary to review the issue of receiving parking from the management side. It is known that management principles are the basics or work guidelines that are core in nature that should not be ignored by every leader or manager. In practice, management principles should be designed so that they are not rigid, which can be adjusted to the needs of the company / organization. The most widely used management principles consist of management functions, namely *planning, organizing, actuating, and controlling (POAC)*.

Then related to the parking revenue, one of the areas that has sufficient parking tax revenue potential is Maros Regency. In this district, there is actually not enough potential parking tax revenue, especially in the capital city of Maros itself, but the promising potential for parking tax revenue actually comes from an international airport, namely Sultan

Hasanuddin which is in the Maros Regency area.

Therefore, it is necessary to describe the management and amount of tax revenue derived from parking from the airport. The management of parking tax revenue is in accordance with the Regional Regulation (Perda) of Maros Regency Number 6 of 2010 concerning Parking Tax. In the Regional Regulation, it is stated that based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, there are additions and expansions of objects and subjects of regional taxes, one of which is the Parking Tax. Parking Tax is one of the potential and important sources of Local Original Revenue (PAD) to finance the implementation of Regional Government. The birth of the Regional Regulation shows concern about the importance of parking tax levies in the Maros Regency area.

On the other hand is that the airport is in the administrative area of Maros Regency, but named Sultan Hasanuddin International Airport Makassar so that the Regional Government of Maros Regency claims to be the owner of the airport area, not part of Makassar. Now the name of the airport is Sultan Hasanuddin International Airport Makassar-Maros. This dilemma causes the airport management PT Angkasa Pura to provide profit sharing to the Makassar City Government and Maros Regency Government. This condition certainly affects the quantity of PAD Maros Regency.

The realization of annual revenue derived from parking tax at Sultan Hasanuddin international airport is illustrated in Table 1 as follows.

Table 1. Data on the Realization of Local Original Opinions and the Realization of Vehicle Parking Tax Sultan Hasanuddin International Airport Year 2015 - 2019

Year	Realization of PAD	Realization of Parking Tax (Rp)
2016	IDR 165,487,675,628	Rp. 7.769.723.592
2017	IDR 194,999,053,694	Rp. 9.326.341.740
2018	IDR 219,844,779,862	IDR 13,391,582,900
2019	IDR 227,998,857,884	IDR 11,282,075,700
2020	IDR 219,096,914,071	IDR 6,210,598,650

Source : Regional Financial Management Agency (BPKD) Maros Regency.

Table 1 is the fact that Maros Regency Original Revenue (PAD) for the 2015-2019 period. Where it can be seen in table 1 Parking Tax Realization in 2019 has decreased while Regional Original Revenue (PAD) continues to increase every year. Related to parking, the South Sulawesi Provincial Government is always the second party to receive the parking lot service levy, and the Maros Regency Regional Government as the third party receives the parking tax. Based on this phenomenon, it will explore specifically about the management of parking receipts by conducting research with the title: "Analysis of the Application of POAC Principles in the Management of Sultan Hasanuddin International Airport Parking Tax and Its Contribution to the Local Revenue of Maros Regency"

2. Literature Review

2.1 POAC Concept in Management

This POAC concept has been widely implemented by many companies / organizations around the world to maintain the continuity of the company / organization. *POAC* is a strategy to structure, process and organize organizations to be more organized in vision and mission. There are many management concepts that can be implemented but the POAC concept is very compatible to be applied

at every level of management.

2.2 Tax

Tax is the people's contribution to the State treasury based on the law (which can be enforced) by not getting lead services (counterperformance) that can be directly directed and by being used to pay public expenses. Tax is a compulsory contribution to the state owed by an individual or entity of a coercive nature under the Law, with no direct remuneration and used for state purposes for the greatest prosperity of the people.

Andriani and Waluyo (2013: 2), Tax is a contribution to the state (which can be forced) owed by those who are obliged to pay it according to regulations, with no reachievement, which can be directly appointed, and whose purpose is to finance public expenses related to the duties of the state that organizes the government. Djajadiningrat (2014: 1), tax as an obligation to hand over part of the wealth of the state treasury caused by a situation, event, and action that gives a certain position, but not as a punishment, according to regulations set by the government and can be imposed, but there is no reciprocal service from the state directly, to maintain general welfare.

According to Mujiyati (2017: 2) states that there are two important things attached to the definition of tax, namely a) Dues from the people that can be forced, meaning dues that must be paid by the people, cannot be evasive and must be done by the people to pay them as a consequence of the enactment of the law. b) Without direct lead or counter-merit, it means that taxpayers making payments of their tax obligations or contributions to the state do not get direct rewards from the government for these payments.

Official (2014: 2), taxes are achievements imposed unilaterally by and owed to the ruler (according to generally established norms), without any contradiction, and solely used for public expenses. Based on the theory above, I can conclude that taxes are mandatory contributions of the people to the state that are coercive and do not get

remuneration services that are directly used to finance state expenses.

2.3 Local Original Revenue (PAD)

Local Original Revenue, abbreviated as PAD, is revenue from sources within the territory of a particular area, which is levied based on applicable laws. PAD aims to give authority to regional governments to fund the implementation of regional autonomy in accordance with regional potential as a manifestation of decentralization. PAD consists of tax revenues, regional levies, revenues from agencies, SOEs and others, which are calculated in the form of thousands of rupiah every year. PAD as one of the sources of regional revenue reflects the level of regional independence. The larger the PAD, indicating that a region is able to implement fiscal decentralization and dependence on the central government is reduced.

Law Number 33 of 2004 concerning Financial Balance Between the Center and the Regions Article 1 number 18 states that regional original revenue, hereinafter referred to as PAD is revenue obtained by regions collected based on regional regulations in accordance with laws and regulations. Regional Original Revenue (PAD) is all regional rights that are recognized as net worth enhancers in a certain budget period (Law Number 32 of 2004 concerning regional government), regional revenues come from receipts from central and regional equalization funds, as well as those from the regions themselves, namely regional original revenues and other legitimate revenues. The balance of central and local government finances is a fair, proportional, democratic, transparent, and responsible financial distribution system in the context of funding the implementation of decentralization, taking into account the potential, conditions, and needs of the regions as well as the amount of deconcentration and assistance tasks (UU.No 32 of 2004).

3. Research Methods

This study aims to explain the phenomenon and situation related to parking

tax management at the Office of the Regional Finance and Revenue Management Agency (BPKPD) of Maros Regency. The type of research used is descriptive, the main focus is to provide further explanation of how the situation occurred. In conducting research, researchers use observation methods that involve collecting qualitative and quantitative data. The research location is at the Maros Regency BPKPD Office, with a research period of six months, starting from January to June 2021. The required data comes from the internal Maros Regency Government, especially from BPKPD.

The type of data taken includes qualitative data in the form of regulations, descriptions, and explanations of the application of Planning, Organizing, Actuating, and Controlling (POAC), as well as quantitative data such as the receipt of parking funds from Sultan Hasanuddin International Airport and its contribution to Regional Original Revenue (PAD). The method of data collection involves instruments in the form of documents and observations. Data analysis was conducted in a qualitative descriptive manner to examine the application of POAC principles in parking tax management. In addition, quantitative descriptive analysis is used to evaluate the contribution of parking tax to PAD, using contribution ratios. Thus, this study aims to provide a comprehensive picture of parking tax management and its impact on the Maros Regency Government PAD.

4. Results and Discussion

4.1 Research Results

a. Analysis of the Application of POAC Principles in Pakir Tax Management

The management of parking tax by the Regional Government of Maros Regency is analyzed through the application of POAC, namely:

1) *Planning*

The parking tax originating from Sultan Hasanuddin Maros International Airport which is under the authority of Angkasa Pura I is one of the largest for the Regional Government of Maros Regency so it requires serious handling

and synergy with the parties. Therefore, the planning function (P) is needed or planning is important in doing something, either policy or in a strategy.

The results showed that:

- a) The steps taken by the Regional Government of Maros Regency, in this case represented by the Maros Regency Regional Financial and Revenue Management Agency (BPKPD) already have planning, but the planning is only limited to targets or determination of targets that are sought to be achieved.
- b) The Maros Regency Financial and Revenue Management Agency (BPKPD) as a party authorized by the Maros Regency Government, does not yet have a periodic planning draft (short, medium and long term) regarding plans, especially parking tax revenues considering that taxes originating from Sultan Hasanuddin International airport in Maros are large, potential and significant.
- c) The plan made does not have a measurement of success (not measurable), but achievable (*not wishful thinking and achievable*) and realistic (*the plan made is in accordance with business circumstances*).
- d) Researchers have not found strategies other than setting annual targets alone, such as innovations in the parking sector, especially airports, that can boost parking tax revenue from airports.

One of the efforts of the Maros Regency Regional Government in supporting airport management is to have given permission for the construction of a new parking space in the form of a much better and modern building. This is actually part of innovation in the field of licensing because it will help spur the withdrawal of a larger parking tax because the new parking lot has the capacity to accommodate more vehicles of service users.

So in terms of *planning* (P), more penetration, strategy and innovation are still needed so that the achievement of tax targets, especially parking, can be maximized, because planning can also be said to be a systematic preparation effort for various activities that

need to be carried out in order to achieve goals according to the vision and mission while increasing regional accountability in providing services and governance and strengthening regional autonomy and Provide certainty for the business world, especially airport parking as a type of regional levy and also at the same time strengthen the legal basis for collecting regional taxes and regional levies.

So in terms of the application of *the Planning (P)* principle to the management and revenue of airport parking tax by the Regional Financial and Revenue Management Agency (BPKPD) of Maros Regency is considered not optimal because the planning made is still limited to efforts to achieve targets, has not been accompanied by draft strategies and innovations and has not been measured success (other than achieving targets) in parking tax revenue.

2) *Organizing*

The increasing number of vehicles and changing the airport parking system that is already better, is an opportunity for the Maros Regency Regional Government to be able to collect more increased taxes assuming that parking services become better. Therefore, good *planning* must be followed up through coordinated and directed plan implementation actions through organizing actions. *Organizing* is a process for determining, grouping, organizing and forming patterns of working relationships of people to achieve organizational goals. Organizing is defined as activities that involve resources, in this case human resources and allocate facilities and infrastructure, and have a working mechanism to be able to guarantee the achievement of program goals and organizational goals.

According to George (2013), the task of organizing is to harmonize different groups, bring together various interests and utilize all abilities in a certain direction. In organizing the activities carried out, namely staffing (staffing) and the integration of all organizational resources. Staffing is very important in organizing. Placement of the right people in the right place in the organization, then the

continuity of the organization's activities will be guaranteed. The function of the leader here is to be able to put the right people in the right place. Organizing increases the efficiency and quality of the organization's work. Organizing also establishes accountability, so it is more effective when its resources understand their respective responsibilities.

The observations showed that:

- a) The Maros County Local Government in this case is still in a position to wait for the ball, which means that it has not been well organized. This can happen because of the readiness and competence of resources that are not yet qualified, and then considering that the Regional Government does not only take care of parking.
- b) On the other hand, the Regional Financial and Revenue Management Agency (BPKPD) of Maros Regency has been equipped with a working mechanism for handling airport parking taxes so that resources move according to existing mechanisms.
- c) Then, Hasanuddin International Airport in Maros is the right of the manager (Angkasa Pura I), namely to manage, while the obligation of the manager is to deposit PAD to the regional government, in this case the Regional Government of Maros Regency which has been bound by both parties in an understanding, meaning that parking management and parking tax revenue do not occur in disagreements and remain well organized.

So in terms of the application of the organizing principle (O) is considered sufficient but also not optimal, because the application of organizing principles must be supported and / or based on planning principles (P). If planning has not been maximized, it will usually be followed by not maximal organizing (O).

3) *Actuating*

Actuating (A) is an effort made to achieve organizational goals based on planning and organizing efforts. *Actuating* is nothing but an attempt to make planning a reality

So *actuating* is a planning process and if it is related to efforts to maximize parking revenue, especially those from Sultan Hasanuddin Maros International airport, it certainly cannot be done unilaterally by the Regional Finance and Revenue Management Agency (BPKPD Maros Regency. The implementation of this program must involve many instruments, including the community, the Regional People's Representative Council, the Transportation Office and the Tourism Office, taking into account economic and social aspects supported by policies, rules and regulations.

The form of *Actuating* application related to parking is fortified by the Regional Regulation of Maros Regency Number 06 of 2010 concerning Parking Tax based on Law Number 28 of 2009 concerning Regional Tax and Regional Retribution, there are additions and expansions of objects and subjects of regional taxes, one of which is Parking Tax. Parking Tax is one of the potential and important sources of Local Original Revenue (PAD) to finance the implementation of Regional Government.

However, several other things reviewed in this study related to the application of the *actuating principle* It appears that the Regional Financial and Revenue Management Agency (BPKPD) of Maros Regency carries out movements, namely in the form of: *coordinating, motivating and communication, and commanding*. It can be explained that:

a) *Coordinating*

Coordination is a function that has been carried out by Angkasa Pura I with the Regional Government of Maros Regency through a communication or compatibility of various interests and differences in interests so that their respective goals can be achieved

b) *Motivating and Communication*

Airport parking tax revenue is used as a motivation to continue to improve performance, cooperation, communication and coordination and create a conducive atmosphere considering that airport

parking tax is used as one of the supporting elements of PAD.

c) Commanding

The existing leadership plays an important role in providing decisions, measures and possible risks through existing rules and regulations, because if parking tax management is carried out outside the provisions, it will affect the Regional Government, especially airport parking tax.

Through these various briefings, the Maros Regency Regional Financial and Revenue Management Agency (BPKPD) can carry out activities optimally in accordance with its roles, duties and responsibilities. So in terms of the application of *the Actuating principle (A)* is considered to have been carried out well at this time

4) Controlling

The application of the *Controlling principle (C)* related to parking tax revenue at Sultan Hasanuddin International Airport in Maros went well because both parties, namely Angkasa Pura I and the Maros Regency Government, in this case the Regional Financial and Revenue Management Agency (BPKPD) of Maros Regency continue to enhance supervision and evaluation and still uphold the principles of accountability and transparency. For this reason, the Regional Financial and Revenue Management Agency (BPKPD) of Maros Regency which is authorized to carry out periodic supervision and is not limited to reports, but still requires competent human resources to carry out supervisory / controlling actions.

So the results show that the application of the **principle of control / supervision (C)** in the management of airport parking tax is in the good category for the

reason that:

- a) Airport parking tax is one of the potential mainstays so anticipatory measures are always taken in the form of supervision and evaluation.
- b) The airport parking tax contributes significantly to the PAD of Maros Regency, so there are efforts to continue to strengthen the cooperation model and the availability of local government human resources to continue to supervise.
- c) On the other hand, both parties (Management and Local Government) always coordinate with each other.
- d) Supervision measures have been equipped with information systems and periodic evaluations so as to create mutual trust.

b. Analysis of the Contribution of Parking Tax to the Local Revenue of Maros Regency

Regional Original Revenue (PAD) is one of the basic capitals of local governments in obtaining development funds and meeting regional expenditures. The main component in Regional Original Revenue (PAD) is revenue derived from the components of regional taxes and levies. The explanation of the regional levy itself is part of the Regional Original Revenue (PAD) whose existence and collection have the potential to be fostered and developed. The contribution itself is used to determine the extent to which local taxes contribute in comparing local tax revenues (especially parking taxes) for a certain period with PAD revenues for a certain period as well. As an illustration of data regarding the realization of the Maros Regency Regional Government PAD in 2016-2020 can be seen in the following table.

Table 4. Realization of Regional Original Revenue (PAD) of Maros Regency Year 2016-2020

Year	Target PAD (IDR)	Realization of PAD (IDR)	Percentage (%)
2016	176.118.724.400,00	165.487.675.628,16	93,96
2017	255.585.977.000,00	194.999.053.694,01	76,29
2018	273.006.174.554,00	219.844.779.862,41	80,53
2019	288.807.562.871,00	227.998.857.884,00	78,94
2020	292.857.252.818,00	219.096.914.071,44	74,81

Source : Regional Financial Management Agency (BKD) Maros Regency 2020

Based on table 4, it can be seen that the targets from 2016 to 2020 continue to increase but all of these targets are not achieved. Although the target was not achieved, the realization of PAD continued to increase with fluctuating percentages. Among the realizations of PAD, it includes special parking

tax revenue from Sultan Hasanuddin International airport in Maros. To find out specifically the target and realization of parking tax revenues, especially those from Sultan Hasanuddin International Airport in Maros, you can refer to the next table.

Table 5. Target and Realization of Sultan Hasanuddin International Airport Parking Tax Revenue in Maros Fiscal Year 2016-2020

Year	Target (IDR)	Realization (IDR)	Percentage (%)
2016	7.000.000.000,00	7.769.723.592,00	93,96
2017	8.450.000.000,00	9.326.341.740,00	76,29
2018	12.700.000.000,00	13.391.582.900,00	80,53
2019	13.000.000.000,00	11.282.075.700,00	78,94
2020	8.000.000.000,00	6.210.598.650,00	77,63

Source : Regional Financial Management Agency (BKD) Maros Regency 2020

Between the target and the realization of tax revenue, it generally increases, except in 2019 which has decreased. However, seeing the quantity of tax revenue is considered very much as one of the revenues for the Maros Regency Government. The parking tax received

certainly affects the quantity of PAD revenue which is then used for development. To find out the contribution of the parking tax to the Maros Regency Government PAD, it is calculated based on the following table.

Table 6. Realization of Local Original Revenue (PAD) and Realization of Revenue Maros County Parking Tax

Year	Realization of PAD	Realization of Parking Tax (Rp)
2016	IDR 165,487,675,628	Rp. 7.769.723.592
2017	IDR 194,999,053,694	Rp. 9.326.341.740
2018	IDR 219,844,779,862	IDR 13,391,582,900
2019	IDR 227,998,857,884	IDR 11,282,075,700
2020	IDR 219,096,914,071	IDR 6,210,598,650

Source : Regional Financial Management Agency (BKD) Maros Regency, 2020.

To determine the amount of parking tax contribution, the formulation is used:

$$\text{Share PAD} = \frac{\text{Ppt}}{\text{PADt}} \times 100\%$$

Information:

Ppt = Sultan Hasanuddin International Airport Parking Tax in years

PADt = District Natural Income (PAD) in the year.

The calculation process is as follows:

$$1. \text{ In 2016} = \frac{\text{Rp. 7.769.723.592}}{\text{Rp. 165.487.675.628}} \times 100\% = 4.6\%$$

In 2016 the tax contribution was 4.6%. This is because it is in the interval of 0.00% - 10.00% so it is said that the parking tax contribution of Sultan Hasanuddin International Airport is very less contributing to Regional Original Revenue (PAD).

$$2. \text{ In 2017} = \frac{\text{Rp. 9.362.341.740}}{\text{Rp. 194.999.053.694}} \times 100\% = 4.8\%$$

In 2017 the parking tax contribution was 4.8%. This is because it is in the interval of 0.00% - 10.00% so it is said that the parking tax contribution of Sultan Hasanuddin International Airport is very less contributing to Regional Original Revenue (PAD).

$$3. \text{ In 2018} = \frac{\text{Rp. 13.391.582.900}}{\text{Rp. 219.844.779.862}} \times 100\% = 6.0\%$$

In 2018 the parking tax contribution was 6.0%. This is because it is in the interval of 0.00% - 10.00% so it is said that the parking tax contribution of Sultan Hasanuddin International Airport is very less contributing to Regional Original Revenue (PAD).

$$4. \text{ In 2019} = \frac{\text{Rp. 11.282.075.700}}{\text{Rp. 227.998.857.884}} \times 100\% = 4,9\%$$

In 2019 the parking tax contribution was 4.9%. This is because it is in the interval of 0.00% - 10.00% so it is said that the parking tax contribution of Sultan Hasanuddin International Airport is very less contributing to Regional Original Revenue (PAD).

$$5. \text{ In 2020} = \frac{\text{Rp. 6.210.598.650}}{\text{Rp. 219.096.914.071}} \times 100\% = 2,8\%$$

In 2020 the parking tax contribution was 2.8%. This is because it is in the interval of 0.00% - 10.00% so it is said that the parking tax contribution of Sultan Hasanuddin International Airport is very less contributing to Regional Original Revenue (PAD). From the table of parking tax contribution of Sultan Hasanuddin International Airport to Local Original Revenue (PAD) using the Share PAD method, we can see that the parking tax contribution of Sultan Hasanuddin International Airport is in the interval of 0.00-10.00%, meaning that the parking tax contribution of Sultan Hasanuddin International Airport is very less contributing to the Local Original Revenue of Maros Regency. This is due to the decreasing realization of parking tax at Sultan Hasanuddin International Airport so that the contribution decreases inversely proportional to the increase in Local Original Revenue (PAD). Then to observe the share of PAD according to the results of the calculation and at the same time see its growth against PAD, it can be seen in the following table.

Table 7. Share and Growth of PAD

Year	Share PAD	Growth (%)
2016	4,6	-
2017	4,8	0,04
2018	6,0	0,25
2019	4,9	(0,18)
2020	2,8	(0,42)
Average	4,62%	

Source : Data processed in 2021

The calculation of the contribution of parking tax to Local Original Revenue for the 2016-2020 period has an average of 4.62%. Where it is known that the percentage of development from 2016 to 2017 is 0.04%. In 2018 it increased by 0.25%. In 2019 it was (0.18%). In 2020 it was (0.42%). This is because it is in the interval of 0.00 - 10.00% so it is said that the parking tax contribution of Sultan Hasanuddin International Airport is very less contributing to Regional Original Revenue (PAD).

The average share of parking tax to PAD is 4.62% which if you look at the growth is fluctuating. The share of PAD is considered not large and if you follow the category according to Share Contribution, then the value is very low because it is below 10%. However, because this is a contribution to PAD, it cannot be stated that the contribution is very low because there are still many contribution posts to PAD. That is, when compared to other revenue shares, the parking tax derived from Sultan Hasanuddin International Airport in Maros is quite adequate as one of the PAD supports of the Maros Regency Government.

4.2 Discussion

a. The implementation of POAC by the Regional Government of Maros Regency in terms of parking tax management originating from Sultan Hasanuddin International Airport in Maros

Along with regional autonomy, the Regional Government of Maros Regency is expected and required to be able to manage and maximize the potential that exists in the region for the continuity and progress of the region. This potential can be obtained, one of which is from the source of revenue derived from parking taxes which in this study are devoted to those from Sultan Hasanuddin International Airport in Maros. The source of revenue derived from the airport parking lot is in accordance with Law Number 28 of 2019 concerning Regional Taxes which confirms that if taxes in the area including parking are the authority of the local government, it is hoped that the Regional Government of Maros

Regency will have more opportunities to be able to increase PAD, so that contributions or donations derived from PAD are quite helpful in financing the administration and regional development in Maros County. Therefore, the Regional Government of Maros Regency must make maximum efforts in achieving revenue targets, one of which is coming from the airport, namely by more professional management by following the principles or rules of management, namely regarding planning, organizing, actuating, and controlling).

Planning is a description of preparations and work steps to achieve the target of receiving airport parking by the Regional Government by coordinating with airport management, for example in terms of determining parking rates, providing facilities, permits, services to service users, maintenance, security, and others. Planning made by both parties is included in making decisions together in certain matters because both parties have different fields of work but are one unit because they have the same goal, namely parking as a source of income that can continue to be improved.

The *planning* process is important because it plays a role in driving all management functions, especially in parking management in the Sultan Hasanuddin Maros International airport area. Having a plan then the division or organization / institution in authority has a clear direction, and can help eliminate things that are not important or less helpful in achieving the goals of the parking business, and the results of this study show that planning has led to it by the Maros Regency Government.

Planning that has been made requires real follow-up. The follow-up requires organizing, namely utilizing the availability of Maros Regency Government resources. In this case, the Regional Finance and Revenue Management Agency of Maros Regency as the front line is given the task, authority and responsibility so that the goals can be achieved, namely through special sections or divisions to continue to monitor and coordinate with

Angkasa Pura I. Therefore, both parties need cooperation, hand in hand, optimal, and efficient to achieve the vision, mission and work program of the organization. Having good planning and organization must be followed by good implementation as well. All of these things require hard work and seriousness and entrepreneurship.

To achieve all these things, Planning is the spearhead, meaning that success in managing and increasing parking taxes must be based on good planning accompanied by an accurate strategy and implemented with full of innovation that has not been prominent by the Maros Regency Government. *Actuating* is a planning process and if it is related to efforts to maximize parking revenue, especially from Sultan Hasanuddin Maros International Airport, it certainly cannot be done unilaterally by the Maros Regency Regional Finance and Revenue Management Agency. The implementation of this program must involve many instruments, including the community, the Regional People's Representative Council, the Transportation Office and the Tourism Office, taking into account economic and social aspects supported by policies, rules and regulations.

The form of *Actuating* application related to parking is strengthened by the Regional Regulation of Maros Regency Number 06 of 2010 concerning Parking Tax based on Law Number 28 of 2009 concerning Regional Tax and Regional Retribution, there are additions and expansions of objects and subjects of regional taxes, one of which is Parking Tax. Parking Tax is one of the potential and important sources of Local Original Revenue (PAD) to finance the implementation of Regional Government.

Controlling or supervision is the process of anticipating, correcting, and making adjustments to conditions, situations and developments that occur. The main purpose of controlling is to keep all processes running as planned and ensure that all revenue-related activities from airport parking are carried out according to a framework created based on basic concepts.

It appears that the concept of POAC is a general management function and includes the entire managerial process. The four management functions in modern management do not run linear, but spiral. This allows the organization to move constantly and not stop at one stage. In simple terms, it can be said that the management cycle carried out by an organization is planning, organizing staff and existing resources, implementing work programs, and controlling (supervising) the course of work. In the control stage, an evaluation is carried out to obtain feedback (*feed back*) for the basis of further planning, or for replanning (replanning). And so on so that the activities of these management functions are a spiral cycle (Setiawan, 2021). POAC is important in the field of government to be implemented in the era of regional autonomy and the information age and enter industry 5.0 to remove the paradigm of service and business to manage each region with an entrepreneurship model and to boost accountable, transparent and quality sources of income.

In addition, aspects of *innovation* and *creativity* need to be considered to be carried out by the Regional Government of Maros Regency in the context of tax revenue in addition to parking in the airport area. The airport can be used as a tourist attraction such as some domestic airports and some airports abroad, meaning that the airport has the attraction of visits and has mutually beneficial economic value. This is actually a program of the airport authority but can be used as planning and innovation for the Regional Government of Maros Regency to synergize and help support it because once again that this airport is a potential source especially with the designation of an international airport.

Then related to parking tax revenue itself also depends on the system and management. Good and professional management must certainly be supported by the application of management principles to be used as a reference in working or seeking income derived from parking for the benefit of the development of the area concerned.

Although the income derived from airport parking is considered relatively small, it still supports the Maros Regency Government PAD along with other fields or posts.

If the POAC principle is applied, acceptance for PAD becomes more effective. However, the effectiveness is considered not fully achievable due to various limitations experienced by the Regional Government of Maros district. The ineffectiveness of parking management related to PAD is in line with the results of research by Puspitasari et al (2016) and Eldo and Prabowo (2020). Meanwhile, parking management that implements POAC is in line with the results of research by Languju et al (2018).

b. The amount of parking tax contribution comes from Sultan Hasanuddin International Airport in supporting the PAD of the Maros Regency government

Based on the table of parking tax contributions of Sultan Hasanuddin International Airport in supporting PAD using the share PAD method, we can see that the contribution of parking tax at Sultan Hasanuddin International Airport is in the interval of 0.00 - 10.00%, meaning that the contribution of parking tax at Sultan Hasanuddin International Airport is very less contributing to supporting the PAD of Maros regency. This is due to the decreasing realization of parking tax at Sultan Hasanuddin International Airport so that its contribution decreases inversely proportional to the increase in Regional Original Revenue (PAD).

Parking tax is one of the sources of PAD where the contribution of parking tax decreases while PAD increases, due to the lack of optimal parking tax sector revenue every year so that there is less contribution to PAD (Umay Prima Maharani 2014: 12). Tax is one type of tax received by the Regional Financial Management Agency (BKD), parking tax contribution has increased and parking tax revenue has been effective or exceeded the target and PAD has decreased due to the unattainment of the realization target (Fatmawati Eahman 2017: 12).

Parking tax is Rp. 6.000.000.000. so that the parking tax of Sultan Hasanuddin International Airport greatly does not contribute to the Local Original Revenue (PAD). This is due to the lack of parking tax revenue at Sultan Hasanuddin International Airport or the non-achievement of the parking tax realization target, inversely proportional to the Regional Original Revenue (PAD) which increases because parking tax is one of the sources of PAD, namely Street Lighting, Billboards, Restaurant, PBB. Bird's nest tax, wallet, marble, water tax, and parking tax do not have a major effect in supporting Local Original Revenue.

5. Closing

5.1 Conclusion

The Maros Regency Government manages parking tax revenues from Sultan Hasanuddin International Airport based on POAC principles (Planning, Organizing, Actuating and Controlling). Observation results show that the application of this principle has various interpretations. Planning is considered not yet optimal, while organizing is considered quite good even though it still has the potential to be improved. Implementation (Actuating) is considered good, and control (Controlling) is considered to be in the good category. In addition, the contribution of parking tax from Sultan Hasanuddin International Airport to Maros Regency's Original Regional Income (PAD) was an average of 4.62% during the period 2016 to 2020. This data shows its significant role in supporting regional income. With the results of this research, it is hoped that the Maros Regency Government can further improve the effectiveness of planning and implementation in managing parking taxes, as well as maintaining good control to support further PAD growth.

5.2 Suggestions

Suggestions that can be given are: The implementation of POAC related to parking tax management of Sultan Hasanuddin International Airport in Maros must be consistent and measurable. To follow up on

this, it is necessary to innovate and conduct continuous coaching and development of resources that support the management of airport parking tax which is also to further support contributions to the Maros Regency Government PAD.

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