



**IMPLEMENTATION OF SELF ASSESSMENT  
SYSTEM ON PARKING TAXPAYER COMPLIANCE  
IN BANJARMASIN CITY, INDONESIA GOVERNMENT –  
CASE STUDY: DUTA MALL PARKING TAX**

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**Abstract:**

The parking tax contribution received by the city government of Banjarmasin is very small, with only 2.09% of the total regional tax that can be collected. This small value is thought to be due to the taxpayer not being obedient in carrying out tax revenue reporting because the collection system uses self-assessment. The purpose of this study was to determine the effect of using a self-assessment system on taxpayer compliance in reporting taxable income correctly. The study was conducted to find out why the parking tax compulsory by using the self-assessment system is not compliant in reporting its taxable income and whatever the efforts of the Banjarmasin City Government in increasing the income of their Parking Tax. This study uses descriptive empirical methods. The unit of analysis in this study is the UPT of the Department of Transportation of the City of Banjarmasin and the Duta Mall Parking Manager. The primary data source of the study came from interviews with the Banjarmasin City Department of Transportation Parking UPT and secondary data from reports on the realization of Parking Tax receipts in the last 5 years as well as the Supervisory Reports conducted by UPT Parking. Data analysis using Failure Mode and Effect Analysis (FMEA). The results showed that the parking taxpayer was not compliant in carrying out his tax obligations. This is due to the lack of supervision and inspection by Fiscus, the lack of fiscal personnel and taxpayers does not provide sufficient access to the Fiscal Authority to carry out tax oversight and inspection under its management.

**Keywords:** implementation of the self-assessment system, tax collection, parking tax

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## 1. Introduction

Markus (2002) states that there are two things that cannot be avoided by every person during his life, death, and tax, death is clear that all beings will feel death, but why are taxes too, because almost all the lives of individuals and the development of the business world influenced by tax legislation provisions that cannot also be avoided as well as death.

According to Andriani in Rahayu (2010) Tax is a contribution to the state (which can be imposed) which is owned by the taxpayer to pay it according to regulations without getting an achievement back, which can be directly appointed, and the point is to finance general expenses in connection with the duty of the state to organize the government.

Rahmany (2014) states that Tax is also a mandatory contribution of every citizen who has been able to fulfill their obligations to the state, based on the tax law in Indonesia, the tax payment uses a self-assessment system, namely self-calculation, self-payment, and self-tax reporting.

Self Assessment System according to Nurmantu (2003) is a taxation system that gives confidence to taxpayers to fulfill and carry out their tax obligations and rights, namely registering themselves at KPP (Tax Service Office) to get NPWP (Tax Registration Number), calculate and or taking into account the amount of the tax payable, depositing the tax to the Perception Bank/Postal Giro Office and reporting the deposit to the Director-General of Taxes, and especially setting the amount of tax owed by filling in the SPT (Notice) properly and correctly.

Harahap (2004) states that compliance with its tax obligations is the backbone of the Self Assessment System. Judiseno in Rahayu (2010) explained that the Self Assessment System was put in place to provide maximum trust for the community to increase public awareness and participation in depositing taxes, consequently the community must know the procedures for calculating taxes and everything related to regulations tax compliance.

According to Martowardojo (2012), there are still many taxpayers who have not registered to pay taxes not according to the provisions, this is inseparable from the self-assessment rules in paying taxes. Petrus (2014) states that in paying or depositing taxes, the average person is too worried about being burdened with large taxes, so many people are not honest when reporting taxes, even though our tax system is self-assessment. Besides, according to Rahmany (2014), many workers have income above non-taxable income (PTKP) but do not have an NPWP and have not paid taxes.

The main problem currently faced by tax collectors according to Budi (2014) is the low level of public compliance with taxation, when the tax collection system shifts from official assessment (the calculation process is carried out by the Directorate General of Taxation) to self-assessment (the taxpayer's calculation process) now, there are several requirements that must be fulfilled first, the condition is that there is a sufficient level of tax knowledge in the community and a high level of honesty in filling

out and reporting tax returns, but unfortunately these two requirements have not been fully fulfilled and the implementation of the self-assessment system is not optimal, so the impact of the level of tax compliance is still low

The issue of taxpayer compliance according to Rahayu (2010) is an important problem throughout the world, both for developed and developing countries, because if the taxpayer is not compliant it will lead to the desire to carry out avoidance, circumvention, smuggling and tax breaks, which in the end such action will cause state tax revenues to decrease.

Parking tax in Banjarmasin City is regulated in Regional Regulation Number 7 of 2011 concerning Parking Taxes. The definition of parking tax according to the Perda is the tax on the implementation of parking lots outside the road agency, both those provided in connection with the business principal and provided as a business, including the provision of a place to keep motorized vehicles. The principal amount of parking tax payable is calculated by parking tax rates (30%) multiplied by the parking tax base. The basis for imposing parking tax is the amount that should be paid to the organizers of the parking lot (including parking discounts and free parking provided to the recipient of parking services).

The parking tax payment mechanism is that the parking lot organizers make payments to the Assistant Receiving Treasurer (BPP) at the Dishubkominfo Regional Technical Implementation Unit (UPTD) based on parking revenue reports from the parking lot organizers multiplied by the parking tax rate of 30%. Then the BPP deposits money to the Recipient Treasurer (BP) and then deposits it to the regional treasury.

The City Government of Banjarmasin presents Regional Tax Revenues and Regional Retribution Revenues in the Budget Realization Report for the 2016 Budget Year. Of this amount, there is a realization of the Parking Tax of Rp3.887.329.448,00 while in 2015 amounting to Rp3.289.604.070,00 and 2014 amounting to Rp3.129.718.447,00. From these data, it is known that the contribution of the Parking Tax received by the city of Banjarmasin is very small, only 2.09% of the total Regional Tax that can be collected. The small contribution of parking tax to the Banjarmasin city government is allegedly due to a lack of tax compliance in implementing the self-assessment system, which is to report honestly all of its taxable income.

## **2. Methods**

The research in writing this thesis is to use a descriptive empirical approach. To obtain primary data about the effect of applying the self-assessment system on the compliance of the Parking Taxpayers in reporting and depositing their obligations to the Regional Government. The analysis process uses the Failure Mode and Effect Analysis (FMEA) analysis tool. The FMEA approach seeks to evaluate a process and identify where the potential failure points (failure modes), see the causes of failure (failure causes), and the effects arising from these failures (failure effects). The step-in FMEA is to determine the RPN (Risk Priority Number). RPN is used to determine priorities/rank potential process

failures based on three criteria, namely severity, degree of occurrence, and detection methods. Data collected in the form of interviews with the Parking Tax management team at the Transportation Agency especially in the Parking Technical Implementation Unit (UPT) as primary data. Besides, there are also data and reports related to the parking tax revenue obtained from the Department of Transportation and the Regional Finance Agency of the City of Banjarmasin and the LHP BPK data as a secondary. The unit of analysis in this study is the UPT Parking Department of Transportation with a sample manager of Duta Mall parking, in this case, is PT. Centrepark Citra Corpora (PT. CCC).

### 3. Results

- 1) The Mayor's Regulation on Procedures for Tax Collection and Bookkeeping Examination of Parking Tax Transfers has not been optimally implemented. The results of interviews with the UPT Parking in Banjarmasin City are known that supervision and examination of bookkeeping and the organization of the Duta Mall parking manager are not optimally implemented because of the refusal of the parking manager, in this case, PT CCC. The examination must obtain approval from the head office of PT CCC and takes a long time and procedure. Therefore the Parking UPT only conducts one-time supervision on 14-20 November 2016 with the method of estimating income, not based on real parking revenue.
- 2) No personnel specifically handles the inspection of parking tax revenues including civil servant investigators who specifically conduct investigations into parking tax administrators. The limited number of personnel who maintain the bookkeeping system and parking computerization at the UPT Parking makes the UPT Parking confidence level low. Thus supervision and inspection must involve cross-sectoral SKPD, but it has not been implemented and regulated in detail both the personnel and budgeting of the integrated inspection.
- 3) The Duta Mall Parking Manager allegedly did not provide access to parking tax income data by the income he received to the UPT Parking City of Banjarmasin. Based on the results of the supervision carried out, the Duta Mall parking manager is suspected of reporting the results of parking tax assessments below the value that should have been deposited to the Banjarmasin City Government. Based on data obtained also in Fiscal Year 2017 the Duta Mall parking tax deposit has decreased.

## 4. Discussion

### 4.1 Mayor's Regulation on Procedures for Tax Collection and Bookkeeping Examination of Parking Tax Transfers has not been optimally implemented

The problems regarding the determination and collection of parking tax are revealed in the BPK LHP Number 3.C/LHP/XIX.BJM/05/2016 dated May 26, 2017, concerning the Report on Inspection Results on Banjarmasin City Government Financial Statements for Fiscal Year 2016, including:

- a. Parking Manager has not been established as a taxpayer

Based on the results of the examination, it was found that there was a Mayor's Decree Number 344 of 2015 concerning the Determination of Location of Parking Taxes in the Banjarmasin City Region which took effect on April 1, 2015. In the Mayor's Decree, there were 101 parking locations. UPTD Parking Officers Dishubkominfo explained that the parking manager mentioned in the mayor's decision had not yet been designated a Parking Taxpayer and did not yet have a Regional Taxpayer Identification Number (NPWPD) which should be used for tax administration facilities as a self-identification or local taxpayer identity in terms of implementing regional taxation rights and obligations.

- b. Payment of Parking Tax Not based on Adequate Tax Calculation Documents

The Perda concerning Parking Tax states that the Regional Tax Return (SPTPD) is a letter that is used by WP to report calculations and/or payment of taxes, tax objects and/or not tax objects, and/or assets and liabilities by statutory provisions regional taxation. Based on the results of the examination it is known that in making parking tax payments, there are documents that are used as the basis for calculating parking taxes, namely reports on the number of two-wheeled and four-wheeled vehicles entering the parking location. From the report, the tax deposit calculation is calculated at the amount of revenue multiplied by 30%.

Based on the examination by a sampling of the three parking tax managers namely PT. CCC (DM), CV TI (RSUD Ulin) and H.M.F (RSUD Anshari Saleh) it was found that PT CCC made parking tax payments directly to the regional treasury without accompanied parking reports. CV TI (RSUD Ulin) and H.M.F (RSUD Anshari Saleh) make deposits every month through the UPTD Parking by including the parking revenue report then by the UPTD Parking is deposited to the Receiving Treasurer to be deposited to the regional treasury. However, the report was incomplete for 12 months. For CV TI (RSUD Ulin) do not attach parking revenue reports for May, September and December 2016. Whereas H.M.F (RSUD Anshari Saleh) does not attach parking revenue reports for October, November and December 2016.

- c. There are Parking Managers Not Registered in Mayor Decree Number 344 of 2015

In the Mayor's Decree Number 344 of 2015, there are 101 names of parking managers and parking locations. In the monthly report made by the UPTD Parking, there are 120 names of managers and parking locations. Thus there is a difference in

data between the mayor's decision and the monthly report from the UPTD Parking with the following details.

- 1) Three managers are listed in the mayor's decision, but not in the UPTD Parking monthly report list;
- 2) 22 managers who have not been determined in the mayor's decision but have made income deposits.
  - d. Letter of Cooperation Agreement Management of Parking Tax Location Not updated

Parking managers registered in Mayor Decree Number 344 of 2015 have been supported by a cooperation agreement on parking tax location management in the Banjarmasin City area in 2015. Based on the results of the examination of the agreement letter, it is known that parking tax collection for Fiscal Year 2016 is based on agreements made in 2015 which was valid until 31 December 2015. Explanation from the Head of Dishubkominfo that during 2016 there was no new agreement on the management of parking tax. Based on the monitoring of the follow-up of the results of the examination above, the Banjarmasin City Government has not yet followed up on the recommendations of the BPK.

#### **4.2 No personnel specifically handles the inspection of parking tax revenues including civil servant investigators who specifically conduct investigations into parking tax administrators**

Provisions for Mayor Regulations, Transportation Services, and related agencies can carry out supervision. In the case of the implementation of supervision, the Head of Service can determine and place officers equipped with assignment letters, and/or equipment. The placement of officers is intended for operational supervision and calculation of turnover data with a certain time limit and/or with certain technical considerations.

From the results of interviews with the Head of the Department of Transportation, things were known as:

- a. The Parking Tax is not appropriate if handled alone by the Transportation Agency because the income is not Auth from the Transportation Agency. Handling of Parking Taxes is more appropriately handled by BPKAD or Revenue Service.
- b. There is no special personnel owned by the Department of Transportation to carry out inspection and research on parking revenues held by the Parking Taxpayer. The Parking Control Section of the Parking UPT is one Section head and 6 Members where the person does not have special skills in supervising parking tax management. The personnel was not provided with the ability to bookkeeping and computerization of parking, so it was not possible to examine in depth the management of parking tax at Duta Mall.
- c. Supervision personnel experienced many non-technical obstacles in the Duta Mall parking tax supervision.

### 4.3 Duta Mall Parking Manager does not provide access to the UPT Tax and the parking tax manager has the potential not to provide parking tax income data by the income received

The Transportation Agency conducts a parking pick test at Duta Mall. The stringent test was based on Mayor's Decree Number 581 of 2016 concerning the Integrated Team for the Examination of the Truth of Depositing Duta Mall Parking Taxes for the Fiscal Year 2016. The purpose and purpose of the test are to optimize parking taxes, calculate potential parking capacity as a basis for calculating potential taxes and test the taxpayer's compliance with the tax payments that have been made so far. The picking test method carried out was the sampling method for seven days at 11 exits.

In the report of the results of the picking test carried out by the Department of Transportation, it was concluded that the payment/tax deposit that had been carried out by the parking manager of Duta Mall Banjarmasin was still considered not reasonable. Based on data from the UPTD Parking Department of Transportation, data on Duta Mall parking tax receipts for 2017 have decreased in revenue. The Department of Transportation has not carried out further studies on the problem. The Government of Banjarmasin City did not follow up on alleged parking revenue reports presented by Duta Mall.

No	Month	2013	2014	2015	2016	2017
1	January	162.785.100,00	195.151.050,00	241.193.400,00	275.643.300,00	328.263.300,00
2	February	150.033.600,00	188.016.150,00	213.201.000,00	216.861.000,00	256.186.800,00
3	March	122.530.200,00	158.000.100,00	188.061.300,00	207.384.600,00	214.677.000,00
4	April	153.255.000,00	197.112.900,00	210.168.900,00	273.594.000,00	240.435.000,00
5	May	136.828.800,00	179.419.500,00	227.388.000,00	248.908.500,00	281.474.215,00
6	June	146.604.000,00	239.555.700,00	218.321.700,00	320.985.300,00	233.676.900,00
7	July	171.175.800,00	206.595.600,00	209.853.300,00	296.949.000,00	336.663.300,00
8	August	154.952.100,00	268.754.100,00	259.145.700,00	333.442.500,00	262.617.000,00
9	September	176.501.100,00	208.857.900,00	213.680.400,00	240.369.300,00	238.706.100,00
10	October	171.206.400,00	191.937.900,00	199.547.400,00	259.471.500,00	260.496.900,00
11	November	168.656.025,00	216.914.400,00	210.621.600,00	265.929.000,00	276.746.400,00
12	December	177.316.725,00	214.485.900,00	210.930.300,00	251.113.500,00	251.170.800,00
<b>Total</b>		<b>1.891.844.850,00</b>	<b>2.464.801.200,00</b>	<b>2.602.113.000,00</b>	<b>3.190.651.500,00</b>	<b>3.181.113.715,00</b>

### 4.4 FMEA Analysis

Based on FMEA analysis, the factors causing non-compliance of taxpayers by using the self-assessment system which resulted in the low realization of parking tax payments can be classified into five main groups, namely:

#### a. Withholding and Information Services

The element of failure at this point is that taxpayers do not provide parking revenue data according to reality. The potential effect of this failure element is that incorrect tax revenue data results in parking tax receipts paid to Banjarmasin City being smaller than they should be. The potential cause of failure is the existence of a taxpayer's business to reduce the obligation to pay the parking tax to the Banjarmasin city government. The

existence of the existing internal control system is only owned by the parking tax manager. UPT Parking Banjarmasin City does not have an adequate Control System. The results of the study indicate that the Parking UPT only accepts parking tax payments with a Self-Assessment System conducted by Duta Mall. There is no other comparative data that can be used by the UPT Parking City of Banjarmasin to conduct data testing and comparison of payments made by Duta Mall.

Criteria	Score	Analysis
Severity	5	This problem has an impact on the whole process. With inaccurate tax revenue information, the tax revenue that must be paid is not accountable/reliable.
Occurrence	5	This event occurs every year.
Detection	5	There is no detection device owned by the Fiscal.
RPN Score	125	This value indicates that this problem is significant and is an important factor affecting the implementation of parking lots.

b. The complexity of the Tax System and Penalties for Non-Compliance

The element of failure which is considered significant is the absence of clear rules regarding the imposition of tariffs, reporting of income, access to data, supervision, and sanctions in the event of an act violating the provisions. Not optimal enforcement of Mayor regulations on procedures for tax collection, Bookkeeping/Records and Checking Examination, the examination of Tax Determination and Tax Collection make UPT Parking not optimal in carrying out the orders of the articles listed in Perda or Perwali. The potential consequences of these problems are:

- 1) UPT Parking City of Banjarmasin cannot expressly request parking tax revenue carried out by Duta Mall.
- 2) Taxpayers tend to hide data related to parking revenues received each month.
- 3) The expected deterrence effect on violations of the provisions cannot be applied because there is no firm and clear sanction for violations committed by the taxpayer.

The main cause of failure is a regulation made about not regulating in detail the technical matters regarding parking tax. Technical provisions are expected to be arranged in a detailed and detailed manner. In the absence of detailed regulations, UPT Parking is not maximal in carrying out its duties and functions, but also makes tax managers not clear about their tax obligations. The existence of the Control System owned by the Parking UPT is currently the Parking Tax Regional Regulation and the Mayor's Regulation regarding the determination of parking tax management. The results of the study indicate that the regulations relating to Parking Taxes that have been established in the form of Regional Regulations and Mayor Regulations are sufficient. Both of these regulations have been quite detailed regarding the management of parking taxes. The basic weakness is not all of these regulations are consistently implemented by the UPT Parking.



Criteria	Score	Analysis
Severity	3	Problems have an impact on the implementation of some processes but do not affect the entire process, namely the process of monitoring and tax audits that are less actively carried out
Occurrence	3	The supervision was only carried out once from 2011 until 2017.
Detection	3	Perda and Perwali are sufficient but not carried out optimally.
RPN Score	27	This value indicates that the problem is too significant and is an important factor affecting the implementation of parking lots.

### c. Preparer Responsibility and Penalties

The failure factors that are considered significant are:

- 1) Banjarmasin City Government does not provide an integrated parking system for all parking taxpayers, where the system can be used and can easily be monitored by the Banjarmasin city government. The parking system organized by the Parking Requirement is carried out by each vendor company that manages it. The system, equipment, and officers have been provided by the vendor. The system was not understood by the tax authorities, in this case, the Banjarmasin Parking UPT. This kind of parking system will open fraudulent practices where the system can be modified in such a way that the managed parking revenue has the potential to be reported not by reality.
- 2) There is no mechanism for strict sanctions against violations committed by compulsory parking, including the form and procedure for imposition. UPT Parking does not have officers and mechanisms for imposing sanctions on violations committed by taxpayers. UPT Parking does not know the procedures for supervision that must be done to the parking managers. The city government of Banjarmasin also does not have tax investigators and tax courts to handle sanctions and objections.

The potential consequences of these problems are:

- 1) The tax collection system built by each vendor causes the system to be controlled only by the manager. UPT Parking will experience difficulties because they have to do deepening on the system that is done. Besides UPT Parking does not have personnel who can handle tax information technology programs, so it is not possible to check the parking system reliability along with potential fraud in the use of the system.
- 2) In the absence of a clear mechanism for handling sanctions imposed on taxation violations, it will create legal uncertainty for tax authorities and taxpayers in handling these sanctions. The Fiscal will be prone to rejection, demands, and claims if there is no legal basis that covers the activities carried out. Including competencies and authorities possessed by the UPT Parking apparatus. If it is incompetent and unauthorized, it will make the supervision and/or investigation report unable to be used for further processing, for example for tax court material.

The potential cause of failure is the lack of supervision personnel owned by the UPT Parking both in terms of number, personnel competence and the budget that supports the implementation of supervision. The existence of a control system owned by the UPT Parking currently only relies on a parking management system built by vendors and does not have a parking system built by fiscus. There has been no initiative carried out by UPT Parkir to build an integrated parking system because it is constrained by funding and the absence of implementing personnel capable of carrying out this task. Whereas for the imposition of sanctions on violations of taxation, the city of Banjarmasin only has regional regulations regarding Parking Taxes that are not yet equipped with complete Mayor regulations as mandated by the Regional Regulation.

Criteria	Score	Analysis
Severity	5	This problem has an impact on the whole process. In the absence of an integrated parking system makes it difficult to carry out supervision. The absence of strict sanctions makes taxpayers repeat violations.
Occurrence	5	This event occurs every year.
Detection	5	The fiscal does not have sufficient detection to build an integrated parking system. Also the lack of firmness in implementing taxation provisions, especially in punishment when violations occur.
RPN Score	125	This value indicates that this problem is significant and is an important factor affecting the implementation of parking lots.

d. Level of Revenue Information Service

The failure factors that are considered significant are:

- 1) Taxpayers do not provide sufficient access to the Fiscal Authority to supervise the management of parking revenues.
- 2) Parking revenue reporting is less reliable  
 The potential effect if these elements fail is:
  - 1) With the lack of access provided supported by a system that is not well controlled by the tax authorities, the taxpayer will be easier to abuse the system by making the report incompatible with reality.
  - 2) Reporting carried out by parking taxpayers becomes unreliable, because access to supervision in parking tax management and reporting is weak. Income reporting which is the basis for imposing parking tax rates that must be deposited with the Banjarmasin City Government becomes inaccurate.

Research carried out by the Department of Transportation in November 2016 showed that the management of parking revenues made by the Duta Mall parking manager was not by the provisions. Based on the information from the UPT Parking, it was found that there was resistance during the implementation of the research. Even after the results of the study were reported to the Mayor, there was a rejection by the Duta Mall parking manager.

Criteria	Score	Analysis
Severity	5	This problem has an impact on the whole process. In the absence of access to the Fiscus, there is no comparable data.
Occurrence	5	This event occurs every year.
Detection	5	The Fiscal does not dare to carry out coercion according to the termination.
RPN Score	125	This value indicates that this problem is significant and is an important factor affecting the implementation of parking lots.

e. Probability of Receiving Audit Coverage

The estimated failure elements are:

- 1) In this case, the Parking UPT does not have sufficient resources both in number and competence regarding parking revenue checks including computerized systems, the imposition of tariffs, revenue reporting, data processing.

- 2) Limited access to check parking tax revenues.

The potential consequences that can be predicted if a failure occurs are:

- 1) The UPT Parking cannot carry out an adequate inspection of the Taxpayer.
- 2) Reported parking revenues are not comparable and not accountable.

The estimated causes of failure are:

- 1) There is no placement of special personnel who master the computerized system and parking tax accounting checks.
- 2) Lack of parking special training for UPT Parking personnel.
- 3) Lack of effort by the regional government to carry out periodic monitoring efforts for park managers.

The results of the study indicate that the placement of personnel in the UPT Parking, especially in the Supervision Field, is not optimal. The Supervision Sector only has 6 personnel who do not have special expertise. According to the statement of the Head of the Parking UPT, it is known that there is no special training that is owned by the personnel, making the UPT Parking unable to carry out its supervision. UPT Parking requires assistance from other SKPD which are deemed to have the ability and personnel to conduct supervision, namely BPKAD Banjarmasin City. The two SKPDs collaborated to supervise Duta Mall in November 2016 which was the first and final examination.

Criteria	Score	Analysis
Severity	5	This problem has an impact on the whole process. With inadequate numbers of personnel both in terms of quantity and ability, supervision and inspection are carried out and there will be a lawsuit on the competency and reliability of the report.
Occurrence	5	This event occurs every year.
Detection	5	The Fiscal does not have sufficient detection to create personnel with sufficient capabilities. This is constrained by the uneven human resource capacity and adequate education and training budgeting for personnel.
RPN Score	125	This value indicates that this problem is significant and is an important factor affecting the implementation of parking lots.

## 5. Conclusion

1. Based on FMEA analysis, it is known that parking taxpayers using the self-assessment system are not compliant in reporting their taxable income due mainly to the following:

- a. Taxpayer Factor

From FMEA's analysis, there are two dominant factors caused by taxpayers that affect the failure of tax collection with the self-assessment system with a Risk Priority Number value of 125 each and affect a total of 33.29% of the total indications of failure, namely:

- 1) Taxpayers do not provide parking tax revenue data by reality.
- 2) The parking computerized system used by taxpayers is made by their tax wages and not understood by the supervisor.

- b. Factors of Banjarmasin City Government

From FMEA analysis, there are three dominant factors caused by the Banjarmasin City Government that affect the failure of tax collection with the self-assessment system with a Risk Priority Number value of 125 each and affect a total of 49.93% of the overall indications of failure, namely:

- 1) Lack of UPT Parking personnel who master parking problems, especially computerization and bookkeeping problems, so supervision activities are rarely carried out.
  - 2) Supervision and tax audit do not have sufficient access to periodically process data.
  - 3) The absence of an integrated parking system for all parking taxpayers.
2. The efforts of the Banjarmasin City Government in increasing the parking tax revenue are still not optimal. Regional Regulations and Mayor Regulations concerning Parking Taxes have been adequately made. However, there are still many obstacles in the field, especially in the supervision, inspection and tax investigation mechanisms. Examinations that were only conducted once from the period of 2011 until now indicate that the efforts made by the Banjarmasin City Government did not fulfill the provisions of the two regulations. This is supported by the lack of adequate follow-up on the checks carried out, where there is an irregularity in depositing the parking tax revenue amount at the Duta Mall.

### 5.1 Recommendations

1. The Banjarmasin City Government increases the inspection and investigation of the management and revenue of Duta Mall parking regularly. Parking tax issues cannot be resolved by the Transportation Agency, in this case, the UPT Parking by coordinating with other SKPD that are more competent. An integrated team is formed by Mayor Regulations and is filled by personnel who are experts and

have adequate competence and capacity so that the results of a credible and useful examination are obtained;

2. To increase parking revenue Banjarmasin City Government conducts a comprehensive evaluation of the use of the self-assessment system by making several changes/modifications, for example:
  - a. Placement of tools and software that will be used by all parking tax managers connected online. With the placement of tools and software built and owned by the City Government of Banjarmasin itself, it is expected that all parking tax managers will use the same parking system. This is evident in the parking system implemented by the Jakarta Provincial Government LAPAKO which can increase 129% of its parking tax revenue. The implementation of this integrated system will further facilitate the inspection and supervision that will be implemented because regional government personnel will be more familiar with running the system. By connecting networks online, stakeholders at any time in real-time can monitor the progress of parking revenues that are in their monitoring.
  - b. Placement of adequate personnel in both the number and competence of the Parking UPT. With the fulfillment of the number of officers and competence possessed, making the UPT Parking will be more professional in carrying out supervision and parking tax checks;
  - c. Give clear and firm penalties by the provisions in the event of fraud, avoidance, and embezzlement of reports carried out by the parking manager.

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