PKN
Jurnal Pajak dan Keuangan Negara

POTENTIAL LOSS FROM PARKING LEVIES

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ARTICLE INFORMATION
Submission
[31 10 2022]

Accepted
[10 03 2023]

KEYWORDS:
Consumer Cyclicals Sector, Financing Policies, Firm Value, Investment Policy, Profitability

KLASIFIKASI JEL:
C3, C33, M40, M41

ABSTRACT
The existence of abundant illegal parking attendants in the city of X causes a leakage of parking revenue. The phenomenon of loss in parking levies encourages us to conduct this research. This research is an exploratory research with a quantitative descriptive approach to calculate the potential of parking loss in X city. Data were collected through interview and observation which never been done. We interviewed illegal parking attendants from 4 sub-districts by using convenience sampling which never been used before. This study found that the optimal potential of parking levies in a year reached IDR 8.682.868.820,- while the average realization of parking levies within five years was only IDR 1.427.539.500.- per year. This means that only 16.44% of potential parking levies are realized in a year. So there are still 83.56% potential parking levies haven't been recognized. It shows that local governments have not been able to identify the number of potential parking levies and impress parking mismanagement.

1. INTRODUCTION

Parking problems are actually a classic problem in Indonesia. Even so, many city governments have not found a solution to this parking problem. One of them is the government of X City. The Municipal Government of X admits that the main parking problem is the large number of illegal parking attendants. This condition is very disturbing to the community so that they report it to the Ombudsman Representative of Y Sumatra. The Ombudsman then conducted an investigation and found that the trigger for the emergence of illegal parking attendants was the enforcement of sanctions that were not strict (Sofyan, 2018).

Illegal parking attendants are an unofficial parking attendant, as seen from the absence of official parking attributes and tickets. The rise of illegal parking attendants certainly has an impact on parking retribution revenue because parking levies are not paid to the area (Agustin et al., 2021; Artiva, 2015; Nasution, 2018; Rahayu, 2017). This is evident in the income from parking levies for the city of X, which has never reached the target. The following table shows the realization of parking retribution for 2016-2021 (see Appendix 1).

Just like other cities in Indonesia, the city of X relies on regional income in the tourism sector. The parking factor is one of the factors that tourists consider when choosing a tourist destination (Li et al., 2016; Millard-Ball et al., 2020; Wang et al., 2015). (Wang et al., 2015) specifically found that the availability of parking lots and parking retribution have a negative effect on tourist behavior when traveling.

The psychological effect of this parking problem is greater than the economic effect (Pan et al., 2021; Parmar et al., 2020). Parking rates in X City are not high, only IDR 2,000,- for motorcycle and IDR 3,000,- for the car. However, the psychological effect caused by the presence of illegal parking attendants creates a feeling of discomfort for the community. If this parking problem is allowed to drag on, it will certainly have an impact on tourist visits and ultimately have an impact on regional income.

On the other hand, data from the X City Transportation Department show that currently the City of X only recruits 30 names to become official parking attendants. Meanwhile, there are 60 roads designated as parking points. This has resulted in around 30 roads that have been designated as parking points without official parking officers, so that the vacancies are filled by illegal parking officers which results in no fees being deposited into the state treasury. This shows that there is a potential for quite large regional losses from parking levies.

Similar studies related to parking levies have been carried out, most of them use quantitative methods to find empirical evidence of low acceptance of parking retribution and calculate parking potential. (Hamidun et al., 2015; Hani & Djasuli, 2015; Karmeli et al., 2018; Rabiyah & Firman, 2021; Timisela et al., 2017). In the last two years, the direction of research has moved towards policy analysis using qualitative methods (Nisa et al., 2022; Purniati et al., 2021; Ramdani et al., 2021). However, the results of previous research have not been responded to by the local government so that the management of parking levies seems stagnant.

This study aims to calculate the potential loss from parking levies in X City . This research is relevant to the demands of the Ministry of Home Affairs which asks the regions to make a study of the potential for taxes and levies (https://news.ddtc.co.id/kemendagri-ingatkan-pemerintah-daerah-bikin-kajian-potensi-pajak-46205). Mahmudi (2010) explains that potential is something that already exists, but has not yet been obtained or obtained in hand. Article 1, paragraph 22 of Law Number 1 of 2004 concerning the State Treasury, stated the definition of state or regional losses is a real and definite lack of money, securities and goods as a result of unlawful acts, whether intentional or negligent. In simple terms, potential loss in this study is defined as something that actually already exists but has not been achieved due to government negligence in managing parking fees which can cause losses to the region.

Data was collected through direct interviews with illegal parking staff to gather information on their income data to calculate potential. This approach has never been done by previous researchers. The results of this study are expected to provide insight to the X City government that this parking levies actually has great potential to contribute to regional income. This potential can be explored if the local government is able to improve its parking system.

2. THEORETICAL FRAMEWORK AND RELEVANT PRIOR RESEARCH

2.1. The Concepts of Potential

Mahmudi (2010) explains that potential is something that already exists, but has not been obtained or obtained in hands. In order to get or obtain it, certain efforts are needed because the potential is still hidden, so it is necessary to examine the amount of potential income that exists. This is in line with the definition in the Big Indonesian Dictionary which explains that potential is defined as an ability that has the possibility to be developed; strength; ability; Power.

The important thing to underline is that the potential revenue is not the same as the target revenue set out in the budget. The state or regional revenue budget is the target to be achieved in 1 fiscal year. Meanwhile, the target revenue is part of the potential that is estimated to be collected in accordance with the government's ability and taxpayer compliance.

In this study, potential loss is defined as something that actually already exists but has not been achieved

due to government negligence in managing parking fees which can cause losses to the region.

2.2. Relevant Prior Research

Research on parking levies has been carried out since the beginning of regional autonomy. Over the last 10 years, there have been two major groups, namely empirical research looking for factors causing low acceptance of parking levies and research calculating potential using various quantitative methods.

Some empirical research (Hani & Djasuli, 2015; Purbaningtyas et al., 2018; Timisela et al., 2017) concluded that there are at least 6 (six) factors causing the low acceptance of parking fees, namely weak control, lack of official parking attendants, dysfunctional behavior (parking attendants and government officials), stagnant number of parking spaces, unfounded target setting, and the proliferation of illegal parking attendants. While research that calculates the potential for parking fees, among others (Hamidun et al., 2015) using WTP/ATP analysis; (Karmeli et al., 2018) using the revenue approach based on the number of vehicles; (Rabiyah & Firman, 2021) using effectiveness analysis and analysis of potential calculations. The results of the study show that parking levies are a potential source of income that can increase local revenue. In the last two years, the direction of research has shifted to qualitative methods that analyze parking levies management policies in various cities in Indonesia (Humairah, 2021; Mahendrayani et al., 2021; Nisa et al., 2022; Purniati et al., 2021; Ramdani et al., 2021).

From the analysis of previous research, it turns out that there has been no similar research that has conducted interviews and observations of illegal parking attendants. While one of the factors causing the low realization is the rise of illegal parking attendants. (Agustin et al., 2021) found that the circulation of money in the parking business on public roads in the city of X in huge amount, most of which did not go into the regional treasury. For that reason, we took illegal parking attendants as participants in this study.

Illegal parking attendants are unofficial parking attendants who do not use uniform attributes and collect without a ticket. Through interviews and observations, we explored the practice of managing parking fees that actually occur in the field and the income received by illegal parking attendants to recalculate potential regional fees. The scope of research is limited to parking levies which are interpreted as parking services in public places with the principle of reciprocity in accordance with Law No. 1 of 2022.

3. RESEARCH METHODS

This research is an exploratory research with a quantitative descriptive approach. Data was collected through interviews with illegal parking attendants. Based on the initial survey, not all districts have the potential to collect parking levies. Out of 11 sub-districts, only 5 have potential parking points because they are located in the city center and/or have economic activities, namely (1) South X, (2) West X, (3) North X, (4) East X, and (5)) Middle Koto.

Data from the Parking Division of the X City Transportation Department show that of the five sub-districts, only South X District has parking point data that matches the data in the field, so we only conducted research in 4 other sub-districts. The interview guide is in the form of a list of questions related to (a) the amount of income of illegal parking attendants per day; (b) the number of illegal parking attendants; (c) number of working days and (d) number of parking points. This data is then processed to calculate the potential amount of parking levies. Potential parking levies are calculated according to the potential revenue of each parking point with the following formulation (Kaho, 2005).

Original formulation from (Kaho, 2005) where is the potential charge parking is calculated according to potential acceptance of each parking point with the following formulation:

Potential for Vehicle = (Jk x Tr) x (Hk) – Cost Pick up

Note:
Jk = Number of Vehicles;
Tr =Retribution Tariff;
Hk=Weekdays

This research modified formulation from (Kaho, 2005); because illegal parking officers in this research do not apply tariffs in parking levies, so that the formulation transformed into:

Maximum potential for parking fees = (Income IPA x Number IPA) x WD
Optimum potential for parking fees =Maximum potential – collection fees

Where: Income IPA = the average income of illegal parking attendants in a day
Number IPA =number of illegal parking attendants
WD =working days

Source: modification(Kaho, 2005)

4. RESEARCH RESULT

4.1. Number of IPA's Income

The initial step in this study was carried out by calculating the amount of income from illegal parking attendants based on information collected through interviews. Number of incomes in a day is not based on the number of vehicles multiplied by the parking rates previously mentioned. The amount of income is only based on the total average money received by illegal parking attendants every day based on interviews conducted. In fact, illegal parking attendants do not apply parking rates in taking retribution they receive any amount given by the owner of the parked vehicle.

Table 4.1 Number of Average Estimated IPA's Income

Number of IPA	Initial	Number of Income in a Day
Koto Tangah		
1.	Mr.A	IDR. 70.000
2.	Mr.E	IDR. 70.000
3.	Mr.F	IDR. 50.000
4.	Mr.K	IDR. 50.000
5.	Mr.R	IDR. 100.000
6.	Mr.Y	IDR. 200.000
Average income per day		**IDR. 94.000**
West Padang		
1.	Mr.R	IDR. 100.000
2.	Mr.U	IDR. 120.000
3.	Mr.SA	IDR. 150.000
4.	Mr.S	IDR. 150.000
5.	Mr.Y	IDR. 100.000
Average income per day		**IDR. 124.000**
East Padang		
1.	Mr.W	IDR. 70.000
2.	Mr.A	IDR. 50.000
3.	Mr.R	IDR. 65.000
4.	Mr.AF	IDR. 140.000
5.	Ms.C	IDR. 50.000
6.	Mr.I	IDR. 80.000
Average income per day		**IDR. 75.833**
North Padang		
1.	Mr.DD	IDR. 100.000
2.	Mr.D	IDR. 100.000
3.	Mr.H	IDR. 200.000
4.	Mr.E	IDR. 60.000
Average income per day		**IDR.115.000**

Calculation of potential parking levies is based on the results of interviews with 21 illegal parking attendants from the four sub-districts studied, assuming 30 working days in 1 month, presented in the following table (see Appendix 2).

The researcher then calculated the maximum potential for parking levies in the city of Padang with a modified approach (Kaho, 2005) and emphasized that estimates (a) average parking levies income per day; (b) the number of estimated illegal parking attendants and (c) the number of working days obtained from direct interview data in the field with illegal parking attendants participating in this study. So that the results of the maximum potential for parking levies in the city of X are as follows (see Appendix 3).

The results of calculating the maximum potential for parking levies are the basis for calculating the optimal potential for parking levies. Optimal potential parking levies is determined by reducing collection fee from maximum potential of parking levies. In this study, we assumed that there is a collection fee around 50%; this is only the author's assumption. The following results are obtained:

Tabel 4.4
Calculation of the optimal potential for parking levies

No.	Subdistrict	Maximum Potential of Parking Levies Per Year	Collection Fee	Optimal Potential
1	Middle Koto	541.440.000	50%	270.720.000
2	West X	9.820.800.000	50%	4.910.400.000
3	East X	627.897.240	50%	313.948.620
4	North X	6.375.600.000	50%	3.187.800.000
Total		**17.365.737.240**		**8.682.868.620**

4.2. Potential Loss of Parking Levies

Tabel 4.5
Potential Loss of Parking Levies

Year	Realization (in IDR)
2016	1.575.967.000
2017	1.545.903.000
2018	1.611.254.000
2019	1.454.915.000
2020	949.658.500
Average	1.427.539.500
Optimal Potential	8.682.868.820
% of Realization	16,44%
% of Loss	83,56%

The calculation of the potential loss of parking levies is calculated by comparing the average realized parking fees for the last 5 years (2016-2020) with the calculation of the optimal potential for parking fees that has been calculated in table 4.5. The calculation results show that the average realized 5-year parking fees the latter was only able to absorb 16.44% of the optimal potential calculated in this study. This shows that the potential loss of parking fees in X City reaches 83.56%.

4.3 Discussion

The results of this study indicate that there is a very large potential loss from parking fees in the city of X, reaching IDR 8.682.868.820,- This confirms the reason for conducting this research where data from the Parking Division of the X City Transportation Department shows that there are only 30 registered parking attendants. While the results of interviews with participants in this study estimated that there were as many as 413 illegal parking attendants. The results of this study also prove that the presence of illegal parking attendants is one of the reasons for the low acceptance of parking fees, relevant to research

results (Timisela et al., 2017; Hani & Djasuli, 2015; Purbaningtyas et al., 2018; Kaho, 2005).

Many countries also have problems with illegal parking attendants, as reported by (Aljoufie, 2016; Sarmento et al., 2022; Tsakalidis & Tsoleridis, 2015; VU, 2017). They suggest the same thing to overcome this problem: the use of technology. Several cities in Indonesia have successfully implemented e-parking. The use of e-parking has been effective with the excess of progressive tariff fees and supports the non-cash transaction movement (Putu Mery Astuti et al., 2019).

The City of X has actually tried to apply e-parking in 2018 but failed. The main causes of this failure are user resistance due to switching cost and mimetic pressure (Agustin & Betavia, 2019).

Learning from the experience of failure, the government of City X must not be discouraged. Precisely this experience can be used to learn the characteristics of the users. This is in accordance with what was stated by (Chaniotakis & Pel, 2015). An understanding of user characteristics can assist the government in designing a parking system.

The idea of parking management systems should be examined as a part of the planning process for urban growth and transportation (Thanh, 2017). It means that the formulation of a parking policy takes a long time because it is involved all related parties in the government.

Meanwhile, in the short term, the government should reorganize the management of parking levies. The initial steps that can be taken by the Parking Division from X City are: (a) re-identification of parking points; (b) re-identification of parking attendants; (c) then formal determination of parking points and parking attendants. Apart from that several solutions can be considered accordingly (Nurmagfirah, 2019) are (1) data collection/organization through Focus Group Discussion (FGD) with related parties; (2) recruitment of illegal parking attendants to become official parking attendants as needed; (3) coaching/counseling for official parking attendants and illegal parking attendants; (4) supervision/monitoring of official parking attendants and illegal parking attendants. This solution is considering that the potential loss does not only arise from illegal parking attendants but also official parking attendants.

5. CONCLUSIONS AND RECOMMENDATIONS

Researchers found that the optimal potential of parking levies in X city reached IDR 8.682.868.820,- while the average realization of parking levies in the last 5 years only reached IDR 1.427.539.500,- .This means that only 16.44% of the potential for parking fees has been absorbed by the local government, and it can be said that there is a potential loss of 83.56%. Seeing the huge potential for loss, this can be used as a reference for local governments in rearranging the management of parking fees in the city of X. The results of this study indicate that parking fees in the city of X are one of the potential sources of regional original revenue to be managed properly in order to increase regional independence.

6. IMPLICATIONS AND LIMITATIONS

It is hoped that this research will be able contribute to further research and expected to provide insight to the X City government given that this parking levies actually has great potential to contribute to regional income. However, this research still has limitations, including: (a) the assumption of a 50% collection fee is only a researcher's judgment due to limited data; and (b) only 21 illegal parking workers agreed to be interviewed. Therefore, for subsequent research (a) you can try using other calculation methods as an alternative in calculating the potential loss from this parking fee; (b) increase the number of research participants; (c) conducting qualitative research to explore the problem of managing parking fees in the city of X in order to increase local revenue.

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Appendix 1

Table 1.1

Data Parking Levies From X City in 2016-2021

Year	(1)	(2)	(3)	(4)	(5) = (4)/(3)	(6) = (4)/(1)	(7) = (4)/(2)
	Regional Original Revenue	Local Levies Income	Parking Levies		% Realization	Contribution to Regional Original Revenue	Contribution to Local Levies Income
			Target (T)	Realization(R)			
2016	Rp391,925,662,646	Rp35,517,013,975	Rp5,277,695,444	Rp1,575,967,000	30%	0.40%	4.44%
2017	Rp548,653,179,266	Rp52,585,606,243	Rp4,355,729,633	Rp1,545,903,000	35%	0.28%	2.94%
2018	Rp487,937,882,410	Rp41,586,714,336	Rp5,113,130,132	Rp1,611,254,000	32%	0.33%	3.87%
2019	Rp546,108,570,690	Rp48,243,550,480	Rp4,472,130,132	Rp1,454,915,000	33%	0.27%	3.02%
2020	Rp499,895,722,726	Rp37,174,849,443	Rp3,704,282,000	Rp949,658,500	26%	0.19%	2.55%
2021	Rp538,933,660,166	Rp43,513,638,900	Rp5,852,015,782	Rp1,473,046,000	25%	0.27%	3.39%
				Average	**30%**	**0.29%**	**3.37%**

Appendix 2

Tabel 4.2

Number Of Potential Parking Levies Based on Interview

No.	Subdistrict	(1) Average Income IPA per day (in IDR)	(2) Number of Illegal Parking Attendants Interviewed	(3) Working days	(4)= (1)x(2)X(3) Potential Per Month Parking Levies (in IDR)	(5)= (4)x 12 Potential Yearly Parking Levies (in IDR)
1	Middle Koto	94,000	6	30	16,920,000	203,040,000
2	West X	124,000	5	30	18,600,000	223,200,000
3	East X	75,833	6	30	13,649,940	163,799,280
4	North X	115,000	4	30	13,800,000	165,600,000
Total			**21**		**62,969,940**	**755,639,280**

Appendix 3

Tabel 4.3

Calculation of the maximum potential for parking levies

No.	Subdistrict	(1) Average Income IPA per day (in IDR)	(2) Estimated Number of Illegal Parking Attendants	(3) Working days	(4)= (1)x(2)X(3) Maximum Potential Per Month Parking Levies (in IDR)	(5)= (4)x 12 Maximum Potential Yearly Parking Levies (in IDR)
1	Middle Koto	94,000	16	30	45,120,000	541,440,000
2	West X	124,000	220	30	818,400,000	9,820,800,000
3	East X	75,833	23	30	52,324,770	627,897,240
4	North X	115,000	154	30	531,300,000	6,375,600,000
Total			**413**		**1,447,144,770**	**17,365,737,240**