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Risk Handling Analysis of Delay Inward Manifest Submission on Fine Regulation

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ABSTRACT

In sending export and import goods, an inward manifest transfer process is required to submit data to customs. Problems arise when submitting manifest data to customs, partly because the originating party still needs to update the data in the System. In addition, application systems that experience errors because the server is damaged or disconnected prevent the Manifest from being sent online and must be submitted offline, which causes delays in submitting the Manifest to the site. The research aims to mitigate risks regarding delays in submitting the Inward Manifest and how to handle existing risks. This research uses risk management analysis by identifying, measuring, and mapping risks and then explaining how to handle risks as much as possible. In determining the risks found, 17 were grouped into four operational risk classifications. Data processing is carried out by measuring and mapping risks using probability scale techniques and the impact on risk. The results obtained were four risk priorities at the highest, nine at the middle, and four at the lowest. Carrying out risk management through a mitigation process by reducing the probability and impact of risks can prevent delivery delays, which result in fines.

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1. Introduction.

Exports and Imports are critical activities that significantly influence international trade. Moreover, it becomes one of the sources of income for the country's foreign exchange. Export and Import activities also have various stages that must be passed to process the entry or exit of goods from and to the territory of a country. Customs and Excise, a government agency under the supervision of the Minister of Finance, supervises export and import activities. The main task of Customs is to oversee the traffic of goods that enter and leave the country and out of the country. So, several regulations have been made and regulated in export and import activities. Import is entering goods from one country (abroad) into the customs territory of another country (Rustina et al., 2023).

Companies operating in the Export and Import services sector must submit documents containing all information relating to the goods being transported upon arrival or departure. Thus, all goods carried by transportation will be recorded in the Cargo Manifest. A Cargo Manifest is detailed information regarding all cargo being transported, which has a detailed list of goods loaded, such as sender information, information on goods transported, and information on recipients of goods. Cargo Manifest, a document about the means of transport on the way to and from a port, contains a list of the cargo of the means of transport traveling and carrying goods (Pu & Lam, 2021). Sayareh and Ahouei (2013) revealed that millions of tons of cargo are moved and handled daily at marine bulk terminals worldwide. This massive movement can cause serious cargo handling problems for dry bulk terminals at ports. The issues associated with handling dry bulk cargo at marine terminals can be infrastruc-

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ture and superstructure.

A Cargo Manifest is an important matter not only for the transportation service provider but also for the authority of the Origin and destination of the cargo. For the Cargo Company, Manifest functions to ensure that the goods are sent to their destination in accordance and at the right time. In Import activities, the Cargo Manifest is called the Inward Manifest. An inward manifest is a document that must be submitted upon arrival of a vehicle at an airport. It contains a list of cargo loads when entering the customs area. Then, all imported goods that enter or are carried using transportation will all be recorded in the Manifest.

An inward manifest is a manifest document that must be submitted at the time of arrival of a vehicle at a port. It contains a list of cargo transported using transportation upon arrival at a port. Inward Manifest is a means of control over all customs notification documents and all forms of customs service activities. To streamline and facilitate the smooth entry of notification documents, the Directorate General of Customs and Excise, which the Ministry of Finance oversees, created an E-manifest system. E manifest is a module designed to make it easier for transportation service providers to enter information on goods that will arrive or enter the customs area before the arrival of goods, which functions for notification to Customs and Excise. Before Customs made an E-manifest system, the forwarder delivered the Inward Manifest using a flash disc, which would be given to Customs manually. The manual System will only waste time, and the forwarder can delay the delivery of the Inward Manifest. So, to facilitate delivery, Customs and Excise created a system that makes it easier for the forwarder and also has regulations for submitting the Inward Manifest.

In the submission process, the Inward Manifest has regulations, one of which is obligatory, requiring the submission of data before the transportation means arrives. The Inward Manifest can be submitted seven days before the transportation means arrives. Transport companies that are in the customs area will receive a document, commonly known as pre-alert, which contains MAWB, HAWB, Cargo Invoice, Packing List, and Cargo Manifest via email sent from the carrier company where the goods were dispatched or commonly referred to as Origin (country of Origin of the goods sent). After the transportation service company submits the Inward Manifest in the E manifest module and the Airline has submitted BC1.1, the transportation company must also take a response in the carrier module. So, that will get a reaction from BC1.1. Submission of the Inward Manifest also has several factors that can hinder Import activities and cause losses and risks. One of the causes and risks that arise is the delay in submitting the Inward Manifest (Adam et al., 2017).

Regulations made by the Ministry of Finance in the submission of an Inward Manifest if done after the unloading of goods from the transportation means or being late in the delivery of the Inward Manifest, then there is a risk of being fined or violating the provisions of Article 26 of Minister of Finance Regulation No.158 / pmk.04 / 2017 and Article 7a Law no.17 of 2006. Those subject to sanctions are at least 10 million and a maximum of 100 million. Submission of an Inward Manifest made after the arrival of the transportation means and does not pass the time of unloading will be subject to service sanctions if, within six months, there are ten times the violation. Submission of the following Inward Manifest by transportation means the company is served when the Inward Manifest notification has been submitted. So, with that, the company must strive to anticipate the risks that will occur to avoid these violations that can harm the company.

Empirical research on risk management regarding late delivery of manifests has yet to be carried out. Sari et al. (2020) found a positive influence on late submission of data on inward visible and inward manifest customs administration sanctions. Ivanita and Pahala (2021) revealed that during the implementation stage of submitting the Manifest internally, several stages need to be added, which can help minimize the occurrence of errors in the notification process and determine how to overcome them. Tanjung et al. (2023) revealed that customs violations related to export-import activities can be categorized as smuggling crimes. Marinova (2023) proves that risk management is a crucial element for effective customs control, relying on customs investigations and intelligence data. Agustie and Sabila (2023) found that the publication of the Outward Manifest generally did not run smoothly; there were problems such as network disruptions and writing errors in the Notify and Consignee columns as well as delays by officers in informing agents, which caused delays in sending data.

The research aims to investigate the risks related to delays in submitting the Inward Manifest according to the Ministry of Finance regulations if it is carried out after unloading the goods from the transport vehicle or late in submitting the Inward Manifest. There have been few studies on related topics that have contributed to the development of empirical literature. Practical contribution: Provide advice to international transportation companies to avoid the risk of fines due to delays in submitting inward manifests by Minister of Finance regulations.

The structure of the paper presentation after the introduction is as follows. Section 2 reviews the literature relevant to the study. Part 3 is a risk management analysis method. Section 4 analyzes the research results and discussion. Finally, Section 5 presents the conclusions of the findings, implications, and suggested future research agenda.

2. Literature Review.

Risk is an interaction between the probability of the event and the impact of the event (Majid et al., 2022). Risk is also defined as the courage to take action, which can result in uncertain results, which can be higher or lower than planned. Risk management is in the interest of all parties because risk is inherent in everyone and every unit in the organization. Risk management is a set of policies and complete procedures owned by the organization to manage, monitor, and control the organization's exposure to risk. Risk management is choosing the right strategy to reduce the possibility of a risk event occurring and the magnitude of its negative impact (Fan et al., 2008). In general, among the three risk management functions, risk identification

and analysis determines and predicts the possible adverse effects of risks. Another function, risk handling/response, plays a proactive role in mitigating the negative impacts of project risks (Kerzner, 2017). Rozah and Pujiyono (2022) highlight the importance of ISO 37001 in mitigating the corporate sector's bribery risk. Companies must practice good corporate risk management where risk management aspects are integrated into corporate strategy (Ricardianto et al., 2023)

Globalization has caused rapid growth in the world civil aviation industry (Blyton et al., 2001). The problem of flight delays due to the rapid development of the civil aviation industry has become a world challenge (Czerny, 2010). Flight delays hurt several aspects, such as passengers, airlines, and the air transportation system (Ahmadbeygi et al., 2008). Delay is a sign caused by a slow reaction and can result in an activity taking longer or being delayed. According to the Law of the Republic of Indonesia Number 1 of 2009 concerning flights, a delay is the time difference between the scheduled departure or arrival time and the actual time of departure or arrival. In extreme cases, delays can impact hundreds to thousands of flights. Giannikas et al. (2022) discuss a case where 2565 flights were affected, and delays occurred for more than 12 days due to bad weather conditions. The proliferation of delays is a significant problem for airlines, accounting for approximately 30% to 60% of delays at European airports in 2017 (Lykou et al., 2020) and approximately 34% in the US in 2007 (Ahmadbeygi et al., 2008).

The Manifest, known as the Cargo Declaration, contains all information about commercial goods carried using transportation upon arrival or departure. Thus, all Export and Import goods held by the transportation means will all be recorded in the Manifest (van der Loeff et al., 2018). Manifest data collection at the expedition company is essential to record the goods sent to facilitate the documentation process as material for monthly reports for the company that will be the intermediary for sending goods and as evidence for the recipient of the goods (sender) at the time of the incident. If there are errors or delays in the delivery process, the sender can confirm again whether the goods have arrived or are experiencing delays. The company acting as an intermediary can match the company's existing manifest data through the airway bill number and other data contained in the sender's Manifest (Ferencová & Hurná, 2017).

A Cargo Manifest is mandatory and issued by an agent appointed by the Owner of the goods. The Manifest document contains, among other things, complete information regarding the name of the sender, recipient name, ship and cargo, amount of freight, and port of loading and unloading. This is how vital the manifest document is, as it is an essential document in the world of shipping, so it is very appropriate for us to know the procedure for making it. If the first step in creating a manifest document is to accept the appointment, the shipper will automatically send shipping instructions (SI) to the agent. The agent will provide a report or monitor all loading activities to the Owner; then, after the completion of the loading, the agent will request Sounding/Ullage to the ship to make a Manifest and Mate's Receipt at the final stage, bring the document to the boat and have it checked by the ship and signed by the agent and the ship. Then, the document is given to the boat and left with the agent (Simanjuntak & Ginting, 2024).

2.1. Research Method.

The research uses analysis techniques of Risk Management. In this case, the study carries out a risk analysis ranging from risk identification, measurement, and mapping to handling the risk of late submission of Inward Manifest to Ministry of Finance fines 158. Here are the steps for the research analysis. In identifying risks, the authors describe the causes and impacts of each existing risk through the interview process. The risk analysis includes operational risks: Process, System, HR, and Technology Risks. Before measuring the status or value of risk, the first thing needed is to determine the probability and impact. The author uses a qualitative approach to determine likelihood and effect.

The research carries out a probability category in a qualitative approach related to the possibility of a risk that can occur; it can be determined in the lowest to highest category, which is described as follows:

Table 1: Probability Categories.

Category	Description Category	Criteria
1	Very unlikely	It will happen under the exceptional condition
2	It is doubtful that it will happen	Occur on several circumstances and condition
3	Might happen	Tend to occur in various circumstances and conditions
4	Most likely, it will happen	This can happen in most circumstances
5	Almost certainly happen	This tends to occur in most circumstances

Source: Authors.

Impact categories can also be determined through quality by categorizing the scale impact as shown in the Table 2.

This section results from risk measurement by multiplying the probability scale with the impact scale. Risk mapping is done by positioning the probability and impact categories to a certain level; risk mapping can be described in Table 3.

In the final stage of this risk management analysis, the study carries out a risk management design through a mitigation process, namely by reducing probability and impact. Models of risk prevention, risk reduction, and risk control are included in the process of identifying risk mitigation.

Table 2: Probability Categories.

Index	Impact Category	Description	Corporate	HRD	Finance
5	Catastrophic	Very large	The company's strategic goals were not archive	Losing key people's competitiveness, the company went down	ROI and ROE are harmful, and stocks are down for the long-term long time
4	Significant	Large (significant)	Need to modify strategy, large-scale investment	Lost a key person and need to make modification	ROI and ROE are harmful, and shares are down for the year
3	Moderate	Moderate	Improve the process of working simple	Need to improve business process	ROI and ROE are close to zero
2	Minor	Minor	Operational interruption in a specific unit	Decrease performance short-term	ROI and ROE are down but still positive
1	Not significant	Very small (not significant)	Does not interfere with operational	Employee loses motivation	Not harmful in the long term

Source: Authors.

Table 3: Quadrant status of risk map.

Very often	Low	Moderate	High	High	High
Very often	Low	Moderate	Moderate	High	High
Often enough	Low	Moderate	Moderate	Moderate	Moderate
Rarely	Low	Low	Low	Low	Moderate
Very often	Low	Low	Low	Low	Moderate
	No significant	Minor	Moderate	High	Catastrophic

Source: Authors.

3. Results and Discussion.

Analysis of the Submission Process of Inward Manifest and Irregularities that Cause Fines Regulation of the Ministry of Finance PMK 158. In the work process, employees must obey some procedures and fulfill them. As well as the Inward Manifest submission process, the more employees follow the existing guidelines, the more likely it is to achieve a smooth work process. The division that runs the Inward Manifest process is the Manifest team. The following are the duties of the Manifest division: Submitting the Inward Manifest: The manifest team receives an email containing the Pre-alert from the KWE in the country of Origin or other KWE agents. The Manifest is created and sent to Customs before the plane arrives. Inward Manifest submission can be made at least seven days before the transportation means arrives. After the NVOCC or PJT submits the Inward Manifest via the Manifest module and the Airline or Ground has submitted the BC1.1 Inward Manifest, the NVOCC / PJT must take a response to the carrier module. If the results have not been reconstructed or are broken, the post inside appears to be no. BC1.1 or the HAWB data service user portal is not found, then research the data that has been sent with the data inputted by the airline or ground handling, namely, the name of the means of transportation, flight number, time of arrival, master number, NPWP and name of NVOCC—/PJT, group of posts.

If there are differences, make edits according to the data. Send data until we get no. BC1.1 or if checked with no. HAWB in the data service user portal. HAWB was found (already reconstructed or in a broken post). If the data has been adjusted but not recorded, submit a manual record to the KPU. BC Type C Soekarno-Hatta. The results of the questionnaire data collection obtained a recapitulation of the characteristics of the respondent's answer. The categories of characteristics collected are age and years of service with 30 respondents, namely all pilots with aircraft type B777-300ER. The characteristics of the respondents in this study were divided into several groups, namely age and years of service.

Before conducting a more in-depth risk management analysis, the author will explain the deviations that often occur during work. The work process has found irregularities or workflow errors that cause the fines that can be imposed on employees; employees need to meet the work process rules by existing procedures. These deviations are:

1. Employees should refrain from entering existing data. When inputting employee data, filling in the existing form is wrong, so there is no manifest between the NVOCC and the carrier.
2. The aircraft and plane schedule changes can hinder the running of the Inward Manifest process because it can cause no manifest reconnection. So, the employee must check the airplane schedule as often as possible.
3. Origin did not send a pre-alert to be included in the Manifest module.
4. Origin sent the pre-alert late, so the manifest division took time to send or input the supposed data. So, the employee must frequently ask the Origin for data.
5. Incomplete pre-alert from Origin: Completeness of the existing pre-alert can also hinder the input of the Manifest; if there is a lack of data, data grouping has been done.
6. The manifest division's late delivery may result in applicable fines. Employees must be careful in checking existing emails so that data are not missed, and shipments that arrive first must be prioritized to make the Manifest.
7. Due to service sanctions, the manifest process was delayed due to customs' need to serve it. If there are ten violations in six months, with the service sanction, it is necessary to submit an Inward Manifest notification by another NVOCC / PJT (Article 26 of the Minister of Finance Regulation No.158 / PMK.04 / 2017).

Table 4: Manifest shipment data report.

Month	June	July	August	September	October	November	December
Total HAWB	869	840	771	834	714	523	641
Total							5192

Source: Authors.

Table 4 shows that in the shipment Consolidation Manifest data report above, there were 5192 total HAWBs in the last seven months, from June 2019 to December 2019. In those seven months, there was much risk of delays in delivery, which led to fines. To find out how the risk of Inward Manifest Delay

causes a fine. The Ministry of Finance Regulation PMK 158 at PT KWE and how to manage the risk must be carried out in several stages of the Risk Management process; the research applies the Integrated Corporate Risk Management concept. As Chapter II explains, MRKT takes several stages, starting from Risk Identification, Measurement, Mapping, and Management.

In this section, the author will carry out the initial stages of risk management analysis, namely Risk Identification. The first step will be to identify operational risks that have occurred or may occur in the future on operational risks, namely process risk, system risk, HR risk, and risk technology. Identification of the risks that the author gets from the analysis results from the author during fieldwork and interviews with four parties from the Manifest section at PT. KWE INDONESIA. Below is a description of the identification of operational risks.

Risk process is the risk regarding potential deviations from the expected results of the process due to deviations or errors in the combination of resources (human resources, expertise, methods, equipment, technology, and materials) and due to environmental changes. Procedure error is a manifestation of process risk. The following is a table of process risks in the Inward Manifest process:

Table 5: Risk Process Identification.

Risk Process				
No	**Risk**	**Risk Description**	**Causes**	**Impact**
1	Incomplete documents	Lack of document sent by country of Origin	Inaccuracy Country of Origin	Delays in document entry
2	Time availability	Schedule time change	Airline Schedule	Employees must have extra time to change schedules and risk late fees

Source: Authors.

This risk is part of process risk, namely the potential for deviation of results due to defects or incompatibilities of systems in the company's operations. Table 6 indicates the system risk identification within and outside the company.

Human Resources are the most critical assets in the company. Especially for service companies, the higher the service component offered, the higher the value and role of human resources. Table 7 have the human resources (HR) risk identification.

Risk Technology has the potential for storing results because the technology used is unsuitable for the conditions. In Table 8 we can see the identification of Technology Risks in the company.

At this stage, risk measurement will be carried out to identify the risks that have been identified. Risk measurement always refers to at least two aspects. The first aspect is probability. Others use the terms frequency, likelihood, or likelihood. The second aspect is the impact or effect, or a measure of

Table 6: Risk System Identification.

Risk System				
No	**Risk**	**Risk Description**	**Causes**	**Impact**
3	Internet connection at Origin	Bad internet at Origin	Connection disruption at Origin	Delays documents sent to the company and create delays
4	E-manifest network error (Internal)	Internal manifest system error and not updated	Control system not maximum	Delays documents delivery and no delivery of documents
5	Portal System	Disruption Custom portal	Custom control system not proper	Checking the result of the post and caused risk delay
6	Rapid track system	System for checking flight schedule with MAWB on Airlines error	Unstable network control system not maximal	The input completion is slow, causing risk delay
7	Air Cargo tracking system	Checking in a scheduled airline with an MAWB error	Unstable network control system not maximal	The input completion process is slow, so there is a risk of delay
8	Company internet connection is not maximal	Disturb connection internet	A network connection is not proper, whether the condition	Obstruction of all inward manifest delivery processes, so risk delay

Source: Authors.

the quantity of risk, which measures how significant the effect would be if the risk occurred. The first aspect of measuring risk probability is the probability category (through a qualitative approach); the probability category follows the probability scale or benchmarks listed in the Table 9.

The method of collecting data through questionnaires is to determine the probability and impact of risk by distributing questionnaires to obtain data on the impact and likelihood of risk occurring in the field. The author determines the probability measure results by distributing questionnaires to the Manifest division; four respondents fill out the questionnaire. Table 10 have the questionnaire data set filled in by four respondents and the average results of each risk.

The second measurement aspect is to measure the negative impact caused when the risk occurs. The impact of risk can be categorized into five groups: Insignificant, Minor, Moderate, Significant, and Catastrophic. In this case, the author uses the impact contribution table within the scope of corporate impacts; the impact contribution table can be described in Table 11.

Risk impact data is also interpreted as being collected with a questionnaire with four respondents. The data is collected, and the respondents' answers are selected on average. The following are the results of categorizing the impact of risks, which are compiled from the results of the questionnaire by four respondents.

Measurement of Risk Status / Value Measurement / determination of risk status is the basis of calculating the risk value

Table 7: Risk Identification Human Resources.

No	Risk	Risk Description	Causes	Impact
9	Employee discipline	Employee attendee	Low employee discipline	Employees who attend must back up the task so the work process flow continued
10	Attendee of employee	Employee absent	An obstacle absents for some reason	The employee attended must back up the task so the work process flow continued
11	Input error	Error input when delivery	Not checked when delivery	Risk of penalty when input is not proper
12	Data changed	The employee does not check the scheduled revision	Not checked by the employee	Risk penalty due to employee not changing in database
13	KWE cooperation	Completion of the document process took a long time due to waiting for the document from the Origin	The network is not stable; Origin is not appropriately connected to get the document	The delay of the work process may result in penalty occurs
14	Human resources performance	Good cooperation between human resources	Human resources for all units could be better. Coordination	Lack of flow process and delays penalty

Source: Authors.

(Endri et al., 2020). The value of the risk is the multiplication of the probability scale and the impact scale. Status determination is a step in assessing and determining risk management priorities. As explained on the theoretical basis, each measure of risk is transformed into a scale. Generally, the probabilities fall into five categories, as do impacts. The resulting risk status or value ranges from 1 to 25 by multiplying the probability and impact scale. The higher the value, the higher the risk management priority; the lower the value, the lower the priority level.

After determining the status of the operational risks contained, the next step is to map these risks into a quadrant of risk maps based on the status of each risk. The risk mapping is carried out to be able to prioritize risks based on company

Table 8: Risk Technology Identification.

	HR Risk			
No	Risk	Risk Description	Causes	Impact
15	Unserviceable Computer	Computer error	Employees are not carefully operated	Obstacle flow process
16	Unserviceable photocopy	Unserviceable computer and error	Employee absent	Working process stuck
17	Electrical	Electrical off	No, perform routine maintenance	Electrical System unserviceable

Source: Authors.

Table 9: Probability Category.

Category	Description Category
1	Very low occur
2	Low occur
3	May occur
4	Most might occur
5	Almost certainly occur

Source: Authors.

Table 10: Risk Probability Result.

No	Risk	SCALE PROBABILITY					Scale Selected/ Probability Category
		1	2	3	4	5	
	RISK PROCESS						
1	Document not completed	0	0	3	1	0	3 / May occur
2	Time availability	0	0	0	4	0	Four / Most might occur
	RISK SYSTEM						
3	Internet connection in Origin	2	0	1	0	1	1 / Very low occur
4	System manifest line error (internal)	0	0	0	1	3	5 / Almost certainly 0ccur
5	Portal system	0	0	3	1	1	3 / May occur
6	Rapid track system	0	0	2	1	1	3 / May occur
7	Air cargo tracking system	0	0	1	2	1	Four / Most might occur
8	Company internet connection	0	0	1	2	1	Four / Most might occur
	Human resources risk						
9	Employee discipline	0	0	3	1	0	3 / May occur
10	Employee attendee	0	1	3	0	0	3 / May occur
11	Error input	0	0	1	3	0	Four / Most might occur
12	Data change	0	0	3	1	0	3 / May occur
13	KWE cooperation	0	0	2	1	1	3 / May occur
14	Human resources Airline and FF performance	0	1	3	0	0	3 / May occur
	Risk technology						
15	Computer error	0	1	2	1	0	2 / Very low occur
16	Computer unserviceable	0	3	1	0	0	3 / May occur
17	Electrical power	0	3	0	1	0	/ May occur

Source: Authors.

Table 11: Impact category.

Scale	Category	Corporation
5	Catastrophic	Some of the company's strategic objectives were not achieved so that the company could face financial problems
4	Significant	The company cannot achieve this, so the company needs to modify its strategy
3	Moderate	The company goals are not achieved, so the company needs to improve the work process or company structure in a simple manner
2	Minor	Not achieved company goals that led to the company being interrupted in carrying out the work process, but the disturbance is limited to specific units
1	Not Significant	Not achieved company goals that led to the company being interrupted in carrying out the work process, but the disturbance is limited to specific units

Source: Authors.

Table 12: Impact risk category result.

	RISK PROCESS						
1	Document not completed	0	0	3	1	0	3 / May occur
2	Time availability	0	0	3	1	0	3 / May occur
3	Internet connection in Origin	2	0	1	0	1	1 / Not significant
4	Internet connection in E-manifest error (internal)	0	0	0	1	3	Five / Catastrophic
5	Portal system	0	0	0	0	4	Five / Catastrophic
6	Rapid track system	0	0	0	3	1	4 / Significant
7	Air Cargo tracking system	0	0	1	2	1	4 / Significant
8	Internet connection of the Company	0	0	0	1	3	Five / Catastrophic
9	Employee Discipline	0	0	1	2	1	4 / Significant
10	Employee attendee	0	0	0	3	1	4 / Significant
11	Missing input	0	0	0	0	4	Five / Catastrophic
12	Data change	0	0	0	0	4	Five / Catastrophic
13	Corporate inter KWE	0	0	1	1	2	Five / Catastrophic
14	FF human resources and Airline	0	2	1	0	1	Two / Minor
15	Computer error	0	0	0	3	1	4 / Significant
16	Computer unserviceable	0	1	2	1	0	3 / Moderate
17	Electrical power	0	3	0	1	0	One / Minor

Source: Authors.

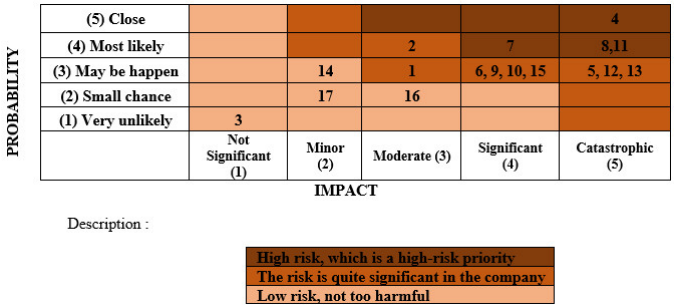
Table 13: Risk Process Status Measurement.

No	Risk Identification	Risk Description	Caused	Impact	Probability Category	Impact Category	P	D	Result P x D
1	Document not completed	Document not completed from Origin	Lack of accuracy from Origin	Input document delay caused risk delay process	May occur	Moderate	3	3	9
2	Time availability	Uncertainty schedule	Flight schedule revised	Employees must have extra time to reschedule and penalty late risk	Most might occur	Moderate	4	3	12
3	Internet connection in Origin	Internet connection in Origin bad and error	Disruption line from Origin	Late document delivery to the company and cause risk of Lateness	Very low occur	Not Significant	1	1	1
4	Connection in E-manifest error (internal)	E-manifest in company error and not update	The control system is not significant	Delivery postponed and document not completed	Most might occur	Catastrophic	5	5	25
5	Portal system	Disruption Custom portal	Custom control is not significant	Delayed check post and caused risk lateness	May occur	Catastrophic	3	5	15
6	Rapid track system	System for checking aircraft schedules with MAWB on airline error	An unstable network control system has not been maximized	The process of completing the import input creates risks. Lateness	May be happen	Significant	3	4	12
7	Air Cargo tracking system	System for checking aircraft schedules with MAWB on airline error	An unstable network control system has not been maximized	The process of completing the Import needs to be improved and creates risks. Lateness	Most might occur	Significant	4	4	16
8	Company Internet connection	The connection to the internet system has been interrupted	The provider network is unstable, and the weather disturbance	Obstruction of all processes of submitting Inward Manifest and causing risks Lateness	Most likely	Catastrophic	4	5	20
9	Employee discipline	The employee was late	Lack of employee discipline	Employee delays work process	May be happen	Significant	3	4	12
10	Attendee of employees	Some employees are not present	Attendance is absent for some reason	Employees who attend late backup work and delay the work process	Might happen	Significant	3	4	12
11	Input error	Error input data by employees at the time of delivery	Employee checks are not significant	There is a risk of fines due to incorrect input of documents to the System	Happen great possible	Catastrophic	4	5	20
12	Data change	There was a schedule change, but the employee should have checked more often.	Employee checks are not enforced.	There is a risk of fines due to changes in data and employees not changing them.	May happen	Catastrophic	3	5	15
13	Cooperation between KWE	Completing documents takes a long time as we wait for documents from Kintetsu World Express's Origin.	The network is unstable, Origin is difficult to contact, and documents are sent less quickly.	Obstruction of the work process and the risk of delays and fines	May happen	Catastrophic	3	5	15
14	Human resources FF and Airline	There has not been any breakout between performance posts	Human resources from FF and the Airline are not fast enough, or something goes wrong with the work	Delays in the work process and the risk of delays and fines	May happen	Minor	3	2	6
15	Unserviceable computer	Computer error	Employees are not careful in using computers, out of date computers	Lack of work process	May happen	Significant	3	4	12
16	Unserviceable photocopy	The photocopy machine error	There is a barrier to attendance for some reason	Lack of work process	Almost not happen	Moderate	2	3	6
17	Electrical power	Electrical on off	No periodical check	All electrical Systems cannot used	Almost not happen	Minor	2	2	4

Source: Authors.

interests due to limited resources; the risk mapping can be seen in the Figure 1.

Figure 1: Status of each quadrant at risk map.



Source: Authors.

After carrying out processes with various stages, starting from Risk Identification, Risk Measurement, and Risk Mapping, the next stage becomes the final stage, Risk Management Analysis. The writer will explain the risk management plan through the mitigation process in this section. As described, risk prevention, reduction, and control models are included in the Risk Mitigation category. Risk models can handle expected impacts or probabilities based on research results and interviews with related parties. By reducing the impact and likelihood, it can refer to the level of the risk value or risk mapping. Table 14 is an explanation of risk management with mitigation steps for each of the risks, namely.

Table 14: System Risk Status Measurement.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
4	Network On System E Manifest Error	E manifest system in its error (slow) and not updated yet	Almost Certainly Happened	Catastrophic	25	High

Source: Authors.

Risk mitigation or handling can be done by reducing the probability and impact, which can be done by regularly checking whether the existing System is the latest updated because the E-manifest System plays a vital role in sending Inward Manifest. The E-manifest System contains documents and a detailed list to load. The inward Manifest that is input through the e-manifest aims to avoid being late for the actual time of arrival. There will also be a manifest post between the forwarder and the Airline. Periodic checks by the company can reduce the impact of delays in Inward Manifest due to system errors and help facilitate the implementation of Inward Manifest delivery.

Risk mitigation or handling can be done by reducing the probability and impact; the way that can be done is because this is an external risk, and the company cannot do much to manage this risk. At least with reduced impact if this happens. KWE can contact Customs and Excise to quickly stabilize the network on the Portal system that comes from Customs and Excise because, with this portal system, the company can check whether the Inward Manifest Import has broken post.

Table 15: System Risk Status Measurement.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
5	Portal system	Disruption of the Customs and Excise portal network	Might happen	Catastrophic	15	Moderate

Source: Authors.

Table 16: Measurement System Risk Status.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
6	Rapid tract system	System for checking scheduled aircraft with MAWB in airline error	Might happen	Significant	12	Moderate

Source: Authors.

Risk mitigation or handling can be done by reducing the impact; the way that can be done is because this is an external risk, and the company cannot do much to manage this risk. At least with reduced impact if this happens. The company can check whether the internet network has an error or not because it involves the System. If the internet network is slow, it will be hampered. Checking aircraft schedules on systems other than Rapid Track is also essential. With this System, KWE checks the aircraft schedule by importing the MAWB sent by the originator through the sent pre-alert. This is the beginning of entering the Inward Manifest in the E-manifest by checking the aircraft schedule when the cargo will arrive.

Table 17: Measurement System Risk Status.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
7	Air Cargo Tracking System	System for checking flight schedules with MAWB on airline errors	Most Likely to Happen	Significant	12	Moderate

Source: Authors.

Risk mitigation or handling can be done by reducing the impact; the way that can be done is because this is an external risk, and the company cannot do much to manage this risk. At least with reduced impact if this happens. The company can check whether the internet network has an error or not because it involves the System. If the internet network is slow, it will be hampered by checking aircraft schedules in systems other than Air Cargo Tracking. With this System, Kintetsu World Express checks the aircraft schedule by importing the MAWB sent by the originator through the sent pre-alert. This is the beginning of entering the Inward Manifest in the E-manifest by checking the aircraft schedule when the cargo will arrive.

Table 18: Measurement System Risk Status.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Value Risk	Mapping Risk
8	Corporate internet connection	The connection to the internet system has been interrupted	Most Likely to Happen	Catastrophic	20	High

Source: Authors.

Risk mitigation or handling can be done by reducing the probability; the way that can be done is to carry out routine control every day for the condition of the company's internet connection. If there is a problem with the internet connection, the IT division should check for problems with the internet connection as soon as possible. If a problem exists with the internet provider, the IT division should contact the provider as quickly as possible to restore the stability of the internet network. If, for a long time, the network connection continues to experience problems, the company will immediately replace the internet provider, which is an Employee discipline risk.

Table 19: Human Resources Risk Status Measurement.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
9	Employee discipline	The employee was late	Might happen	Significant	12	Moderate

Source: Authors.

Risk mitigation or handling can be done by reducing the probability, and that can be done by reprimanding employees who often come late. If acting up, we will be given a warning. The punishment for employees who usually arrive late will make employees more disciplined or not set aside existing obligations and regulations. Alternatively, by reducing the impact of risk, fellow employees of the manifest division back up work by employees who arrive on time. The company can also reward employees who always obey the rules to improve workers' morale. Human resources risk to employee attendance.

Table 20: HR Risk Status Measurement.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
10	Attendance of employees	Some employees are not present	Happening Maybe	Significant	12	Moderate

Source: Authors.

Risk mitigation or handling can be done by reducing the impact of risk; the way that can be done is that the human resources which are present on that day must be able to back up the work of the absent worker so that the work is not neglected even though it is somewhat hampered in the process of sending

the Inward Manifest. So that employees are always enthusiastic about being present at work and passionate about backing up work, it would be nice for the company to provide rewards to employees who are loyal in this regard.

Table 21: Human Resources Risk Status Measurement.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
11	Input error	Error in data input by employees at the time of delivery	Most Likely to Happen	Catastrophic	20	High

Source: Authors.

Airline risk mitigation or handling can be done by reducing the probability and impact of risk in the way that can be done. The employee must, as often as possible, check the existing pre-alert data sent by the Origin and be careful in processing data entry to E-manifest because if there is a list of details that are different from the pre-alert given, it will have the effect of not breaking the post between the forwarder and.

The worker must be able to check carefully whether the MAWB, carrier advice, flight number, and departure date are the same. If everything has finished importing and before sending the Inward Manifest in the E-manifest System, the worker should make extra checks as much as possible. Because input errors can hinder work, there is a risk of these fines.

The company also gives as many monthly notifications as possible to remind its workers of the importance of following the existing regulations. If the worker continues to make the same mistakes repeatedly, the worker will get a burden or sanction.

Table 22: Human Resources Risk Status Measurement.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
12	Data Change	There was a schedule change, but the employee should have checked more often.	May be happen	Catastrophic	15	Moderate

Source: Authors.

Risk mitigation or treatment can be done by reducing the impact of risk; one way to do this is to use human resources as much as possible to carry out periodic checks in the aircraft schedule checking System, whether the aircraft schedule has changed or not. Because this is an external risk, the company cannot do much to manage it, at least with reduced impact if this happens. Checks are carried out regularly, and the impact of schedule errors can be reduced as much as possible.

Risk mitigation or handling can be done by reducing the probability and impact of risk; the way that can be done is because this is an external risk on the side of KWE origin, so internal parties cannot do much to manage this risk. At least by reducing the impact if this happens, namely by giving notice to the originator so that the delivery of the document or pre-alert is as soon as possible and as complete as possible, because if the pre-alert delivery is incomplete, the internal party will not be able to load the data to E-manifest completely. That way, work becomes obstructed.

Table 23: Measurement of Cooperation Risk Status between KWE.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
13	Cooperation between KWE	The document completion process took a long time as we waited for documents from KWE's Origin.	May happen	Catastrophic	15	Moderate

Source: Authors.

Table 24: Risk of computer unserviceable technology.

Risk System						
No	Risk Identification	Description	Probability Category	Impact Category	Risk Value	Risk Mapping
14	Computer unserviceable	Computer disturb	May happen	Significant	12	Moderate

Source: Authors.

Risk mitigation or handling can be done by reducing the probability and impact of risk; the way that can be done is for workers using computers to be careful in their use and also maintain the cleanliness of the computer itself. The company carries out routine controls on the computer so that there will be no computer errors during use or operational processes. It is the task of the information technology vision to be able to handle the computer directly if there is an error in the computer system. If the cause of computer damage is the aging of the laptop itself, the company should replace the computer with the latest, more capable model.

Conclusions.

According to applicable regulations, submission of the Inward Manifest for transporting goods into and out of Indonesia must be on time. Delays in reporting inward manifests to the authorities, namely Customs and Excise, can be subject to the risk of sanctions and fines. Submission of an Inward Manifest by the organizer after loading and unloading goods or not submitting an Inward Manifest of incoming goods violates the provisions of Article 26 of Minister of Finance Regulation No.158/PMK.04/2017 with a minimum sanction of 10 million and a maximum of 100 million. Based on the risk identification analysis from the study, 17 risks were identified, which were grouped into four operational risk classifications. Of the 17 risks, there are 11 priority risks from the highest risk measurement and mapping results. These risks include the network in the e-manifest error system, portal and fast track systems, air cargo tracking systems, company internet connections, employee discipline, input errors, data changes, and computer damage. Handling the danger of delays in submitting the Inward Manifest for PMK, 158 fines are carried out using risk

management with a mitigation process, namely prevention, reduction, and risk control.

The study's results recommended the importance of handling the submission of inward manifests appropriately by applicable finance minister regulations. The findings also provide risk mitigation solutions if there is a delay in submitting the inward Manifest. Apart from that, it is necessary to improve the System and communication with the originator so that the flow of goods runs smoothly and the imposition of customs administrative sanctions can be minimized. Suggestions for the future research agenda, handling the risk of late delivery of inward Manifest, can be investigated further, limited to risk factors and other factors, such as the company's behavior and customs. Apart from that, the analysis method can be developed entirely, for instance, by combining risk management techniques with analytical network processing.

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