

PROCEEDINGS

SEMINAR OF ACADEMIC RESEARCH YEAR 2020
CUSTOMS AND EXCISE
EDUCATION AND TRAINING CENTER



MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
FINANCIAL EDUCATION AND TRAINING AGENCY
CUSTOMS AND EXCISE EDUCATION AND TRAINING CENTER

PREFACE

Praise and thank to Allah SWT because of His grace and guidance, the activities of preparing the academic research proceedings in 2020 have been successfully finished. The preparation of this proceeding in this pandemic era of COVID-19, has gone through a long stage. Starting from the submission of proposals at the beginning of the year, the mentoring process until Academic Research Seminar which conducted virtually on 4 and 25 November 2020.

The Customs and Excise Education and Training Center as an academic institution is encouraged to be able to produce trustworthy, professional, high integrity and responsible human resource. To support the implementation of Kementerian Keuangan Corporate University, we implement a competency-based training programs, knowledge capture, as well as research activities in the field of state finance specifically related to customs and excise.

Related with the above mentioned, the Customs and Excise Education and Training Center conducts Academic Research, as a mean of continuous learning process for the lecturers.

On this occasion we also express our appreciation to researchers who have successfully completed their academic research, councillors and examiners, and to the committee and all parties who have contributed along this process.

Hopefully this proceeding can make a huge contribution to the policy making process in Directorate General of Customs and Excise and to the world of science in the field of state finance, especially in the fields of customs and excise.

Director of Indonesian Customs and
Excise Education and Training Center,



Ditandatangani secara elektronik

Harry Mulya





**KAJIAN PELAKSANAAN PENGAWASAN DIREKTORAT JENDERAL
BEA DAN CUKAI TERHADAP
FASILITAS KAWASAN BERIKAT MANDIRI
(STUDI KASUS KPPBC PADA KANWIL DJBC JAKARTA
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SEMINAR HASIL KAJIAN AKADEMIS PUSDIKLAT BEA DAN CUKAI TAHAP I

Rabu, 4 November 2020



PUSDIKLAT BEA DAN CUKAI

PERAN PPJK TERHADAP KEPATUHAN IMPORTIR DALAM PROSES IMPOR DI INDONESIA

Kajian Akademis BPPK Kemenkeu RI 2020

Customs Collage
"Customs Collage and 'The Edge'"



SEMINAR HASIL KAJIAN AKADEMIS PUSDIKLAT BEA DAN CUKAI TAHAP II

Rabu, 25 November 2020



SEMINAR OF ACADEMIC RESEARCH YEAR 2020
CUSTOMS AND EXCISE

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DGCE Regional Office of West Java)

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ROLES OF CUSTOMS BROKERS TO IMPORTER'S COMPLIANCE ON IMPORT PROCESS IN INDONESIA

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**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
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CUSTOMS AND EXCISE EDUCATION AND TRAINING CENTER
JAKARTA
2020**

ABSTRACT

The main objective of this policy research is to analyze the Role of Customs Service Management Entrepreneurs on Importers' Compliance in the Import Process in Indonesia through policy evaluation in accordance with the predetermined problem formulations.

This research uses a descriptive qualitative analysis method with the Miles and Huberman version of the approach, that there are three streams of activity, namely data reduction, data presentation, and drawing conclusions or verification. Data collection techniques were carried out using questionnaires, in-depth interviews, focus group discussions, field observations and literature studies. The questionnaire was developed by the researcher and the credibility test was carried out or the confidence test of the research data through extended observations, increasing the accuracy in research and triangulation.

This study produces important conclusions. That the role of PPJK on Importers' Compliance in the Import Process in Indonesia in general based on William N. Dunn's theory of public policy has a positive role in terms of effectiveness, efficiency, coverage, fairness, responsiveness and accuracy, but there are still weaknesses related to the application of the PPJK profile that does not provide any impact in importer compliance is indicated by not including the PPJK profile in the risk engine in the Service Computer System. These weaknesses are found in the Alternative Smoothing of Recommendations, Responsiveness and Appropriateness of policies.

Keywords: PPJK, Compliance, Profile, Import, Policy Evaluation

PREFACE

A. Background

Customs Brokers usually act as an intermediary between importer or exporter with Customs on the clearance process. Knowledge possessed by the customs brokers on customs regulations and procedures, and their working experience on supply chain management are beneficial, both for importer or exporter, and for Customs. Customs brokers could assist importer and exporter by providing required documents or transferring data and conducting formalities related to clearance of the goods. Customs brokers are also expected to consistently fulfill government's interest by assuring that importers and exporters comply with customs and any other government regulations. Customs brokers are also expected to assist the government in the process of revenue collection from customs and taxation.

According to *The Revised Kyoto Convention (RKC)*, the use of customs brokers is a matter of choice for importer or exporter. The WCO recommends the following standards for relationship between Customs and Third Parties, which is customs brokers, in the General Annex of RKC, as follows:

Standard 8.1, Persons concerned shall have the choice of transacting business with the Customs either directly or by designating a third party to act on their behalf.

Standard 8.2, National legislation shall set out the conditions under which a person may act for and on behalf of another person in dealing with the Customs and shall lay down the liability of third parties to the Customs for duties and taxes and for any irregularities.

Standard 8.3, The Customs transactions where the person concerned elects to do business on his own account shall not be treated less favourably or be subject to more stringent requirements than those Customs transactions which are handled for the person concerned by a third party.

Standard 8.4, A person designated as a third party shall have the same rights as the person who designated him in those matters related to transacting business with the Customs.

Standard 8.5, The Customs shall provide for third parties to participate in their formal consultations.

Standard 8.6, The Customs shall specify the circumstances under which they are not prepared to transact business with a third party.

Standard 8.7, The Customs shall give written notification to the third party of a decision not to transact business.

The existence of third parties, which is customs broker, had been accommodated by the government of the Republic of Indonesia on the Customs Act No. 10 Year 1995 jo. No. 17 Year 2006. On the explanation of Article 31 of the said Act, it is stated that “Customs Broker (in Bahasa, *Pengusaha Pengurusan Jasa Kepabeanan/PPJK*)” is any person who runs customs formality fulfillment activities for and on behalf of the owner of the goods. Beforehand, on the explanation of Article 29 par. (2), it is stated that on the condition when the persons concerned don't transact business directly

with Customs, bearing in mind that not all of the persons concerned master customs regulation and practices or because any substances unable to transact directly, the persons concerned may designate his liabilities to the customs brokers.

Even though customs broker is a representative of the importer or exporter, according to the Customs Act, they are responsible for the customs duties payable, when Customs can't find the importer. Customs brokers have the similar obligations as any other entities who transact business with customs, which are obligation to register to customs, to arrange accounting, and they also threatened with the same punishment if they conduct customs crimes, according to the Customs Act. The threat will be the same as the threat for importer or exporter who conduct the same crime. Customs brokers obliged to obey all regulations in customs, excise, taxation, and any other regulations related to import and export. All forms and contents of the agreement between customs brokers and importer or exporter don't lessen the responsibility of customs brokers, as stated in the Customs Act (Dimiyati, 2015).

In 2019, there were 1.600 active customs brokers in Indonesia, represented 31.257 importers to transact business with Customs. They had lodged 1.057.084 customs declaration. The details can be observed in below table:

Table 1: Quantity of SPTNP Based on Profile of Importers and Customs Brokers

Importer's Risk Profile	Customs Broker's Risk Profile			Total
	Low	Medium	High	
Low				
• SPTNP	10	506	1.844	2.360
• Customs Declaration	528	59.760	146.684	206.972
Medium				
• SPTNP	35	1.962	8.100	10.097
• Customs Declaration	1.323	97.342	305.346	404.011
High				
• SPTNP	113	7.507	36.929	44.552
• Customs Declaration	1.290	83.393	361.418	446.101
Total SPTNP	161	9.975	46.873	57.009
Total Customs Declaration	3.141	240.495	813.448	1.057.084

Source: DGCE Advisor 2020, processed

57.009 customs declarations, out of 1.057.084 or 5,39%, were received SPTNP, meaning that the customs officials rejected the declared customs value and stipulated their customs value. The numbers were varied when we look at the condition based on each layer of importer's risk profile. The said

numbers are 1,14% (2.360 out of 206.972 customs declarations received SPTNP) on low risk importers, 2,50% (10.097 out of 404.011 customs declarations received SPTNP) on medium risk importers, and 9,99% (44.552 out of 446.101 customs declarations received SPTNP) on high risk importers. We can conclude that the higher the importer's risk, the possibility of the importer to conduct mis declaration of customs value is also higher.

On the other hand, the numbers were not significantly varied when we look at the condition based on each layer of customs broker's risk profile. 161 out of 3.141 (5,13%) customs declarations declared through low risk customs brokers received SPTNP. The number was 4,15% (9.975 out of 240.495) for customs declarations declared through medium risk customs brokers, which received SPTNP. Subsequently, 46.873 (5,76%) out of 813.448 customs declarations declared through high risk customs brokers received SPTNP. Our tentative conclusion is that customs broker's risk profile does not significantly affect the possibility of misdeclaration of customs value. In other word, customs broker's risk profile doesn't influence the compliance of importer, he represented.

This research will study on: profile's determination on the customs registration process of customs brokers, the effect of customs brokers' profile on the supervision of customs clearance's process, benefit of customs brokers for importer, and the role of customs brokers in improving the compliance of importer. Based on the above description, the researchers interested in conducting research on the above-mentioned problem on the academic research entitled "**Roles of Customs Brokers to Importer's Compliance on Import Process in Indonesia**".

B. Formulation of Problems

According to Simon (2003) in (Harinurdin, 2009) tax compliance is taxpayers willingness to fulfil their taxation obligation. Tahar and Rachman (2014) in (Kunarti, 2019) argued that tax compliance is a responsibility to God Almighty, for the government and citizen as taxpayers to fulfil all tax obligation activities and conducting their tax rights. Taxpayers' compliance is a behaviour based on the taxpayers' awareness on their tax obligations according to the rules and regulations. High tax-payers compliance will result in high government revenue from taxation, sufficient revenue will bring positive impact for the country and also the community.

Research which conducted by World Customs Organization (WCO) in 2016 on cooperation between customs administration and customs broker in member countries showed that the use of customs brokers in the process of customs clearance was 85,26%. 36% of that number use customs brokers more than just for customs clearance process. 88 customs administrations cooperate with customs brokers in the area of customs modernization and trade facilitation initiatives, including recent customs policy and program, such as service automation, Authorized Economic Operators (AEO), and Single Window implementation. 63 customs administration even cooperate with customs broker to ensure their compliance with customs and other government agency's regulations, including assessment and data testing (WCO, 2016).

Bearing in mind, the modernization process and automation of customs process carried out by Directorate General of Customs and Excise of the Republic of Indonesia (DGCE), the researchers eager to conduct study on the roles of customs broker (PPJK) as an intermediary in customs transaction process between importer and DGCE. This research will identify functions of customs expert and customs broker service, and also the important role of customs broker in the risk management process of customs clearance process conducted by importer. Based on the above, the problems of the research can be described as follows:

1. How customs registration process can effectively determine the profile of customs brokers?
2. How customs broker's profile can be beneficial to DGCE in the supervision of customs clearance process?
3. How the use of customs brokers can be beneficial for importer in customs clearance process?
4. How the use of customs brokers in customs clearance process can be beneficial for DGCE to improve importer's compliance?

C. Scope

1. Research Period

This research utilized primary and secondary data. For primary data, research period was from April to September, 2020. Whereas for secondary data, research period was from 2018 until 2019.

2. Observed Elements

In parallel with the purpose of this research, the observed elements are:

- a. Effectivity of customs registration process in determining the profile of customs brokers.
- b. Benefit of the profile of customs brokers for DGCE in the supervision of customs clearance process.
- c. Benefit of the use of customs brokers for importer on customs clearance process.
- d. Benefit of the use of customs brokers in customs clearance process to DGCE in improving importer's compliance.

3. Research Objects

The research was conducted in Customs and Excise Primary Service Office Type A Tanjung Priok which supervise Tanjung Priok Port, Jakarta and Customs and Excise Primary Service Office Type C Soekarno Hatta which supervise Soekarno Hatta Airport, Banten, and also Head Office of DGCE, especially, Directorate of Customs Technique and Directorate of Revenue and Strategic Planning.

4. Analysis and Exploration Unit

Analysed units for this research were Directorate of Customs Technique and Directorate of Revenue and Strategic Planning at the head office of DGCE, Customs and Excise Primary Service Office

Type A Tanjung Priok and Customs and Excise Primary Service Office Type C Soekarno Hatta. The selection of the analysed units was based on the fact that the two directorates are responsible for examining the profile of customs brokers. Meanwhile the selection of Customs and Excise Primary Service Office Type A Tanjung Priok and Customs and Excise Primary Service Office Type C Soekarno Hatta was simply because those are the main offices of DGCE serving most of the stakeholders.

The researchers explored the customs registration process to determine the profile of customs brokers and observed whether such determination is beneficial for the supervision of customs clearance process, in Directorate of Revenue and Strategic Planning. In Customs and Excise Primary Service Office Type A Tanjung Priok and Customs and Excise Primary Service Office Type C Soekarno Hatta, the researchers explored the relevant data and interviewed importers and customs officials to observe the role of customs brokers in the process of customs clearance.

D. Objectives

The objectives of this research are:

1. To analyse the effectivity of the process of customs registration in determining the profile of customs broker.
2. To analyse the benefit of the profile of customs brokers for DGCE in the process of customs clearance.
3. To analyse the benefit of the use of customs brokers for importer in the process of customs clearance.
4. To analyse the benefit of the use of customs brokers in the process of customs clearance for DGCE to improve importer's compliance.

E. Benefit

This research is expected to be beneficial for related parties, both theoretically and managerial.

1. Theoretical Benefit

- a. For science, this research is expected to become a mode for developing scientific theories related with public policy.
- b. For Customs and Excise Training Center, the outcome of this research can be used to support the learning process of enforcement and import procedures.
- c. For community, the outcome of this research may enrich their understanding and knowledge on the benefit of the use of customs brokers for importer in the process of import.
- d. For stakeholder, the outcome of this research can be beneficial to know, understand, and deliver the regulation of customs registration and import process.

2. Managerial Benefit

- a. For the Ministry of Finance, particularly DGCE, the outcome of this research may be used as a feedback to better draft policy related to customs registration and customs broker's profiling in the future.
- b. For Customs officers, the outcome of this research may be used to better understand the process of determining customs broker's profile and the benefit of the use of customs brokers for importer in the importation process and also the benefit of the use of customs brokers for DGCE to improve importer's compliance.

F. Structure of the Writing

To better understand this research, the materials are grouped into chapters with the structure as follow:

Preface

Contain of background, formulation of problems, scope, objectives, benefit, and structure of the writing.

Literature Review

Contain of literature review, theoretical framework, and previous research.

Research Method

Contain of research type, data type and source, data collection technique, and data analysis method.

Analysis and Discussion

Contain of analysis and discussion or interpretation of results of the study.

Conclusion

Contain of summary, limitation, and recommendation.

Bibliography

LITERATURE REVIEW

A. Literature Review

1. Risk Management

According to (Irham, 2010), risk management is science discuss on how an organization implement measurement in mapping existing problems by placing certain management approaches comprehensively and systematically. According to (Djojosoedarso, 2003), risk management is the implementation of management function in risk handling, especially risk faced by organization/company, family, and community. (Djohanputro, 2008) argued that risk management is a structural and systematic process in identifying, measuring, mapping, risk handling alternative development, and monitor and control risk handling.

Ministry of Finance in Minister of Finance Regulation No. 142/PMK.010/2009 on Indonesia Export Financing Agency's Risk Management, defined risk management as a string of procedures and methodologies used to identify, measure, monitor, and control risks that arise from business process implementation. In the other words, risk management is the way to manage risk, both not yet known, already known, and also those not yet thought, by decreasing the negative effect of the risk, avoid risk, transfer risk to another parties, and accommodate some or all consequences from certain risks.

Risk management possesses broad benefit that may fundamentally change how management decide matters. (Soehatman, 2010) describes few benefits of risk management:

- a. To ensure the existence of business through decreasing risk at each dangerous activity.
- b. To reduce cost to countermeasure unexpected activities.
- c. To create safety among shareholders on the continuity and safety of their investment.
- d. To improve understanding and awareness of operation risk to each unit in an organization.

2. Risk Management in Customs

In implementation of good government governance, adequate understanding to recognize uncertainties is needed. According to Soemarno (2009) in (Firdiansyah, 2019) risk is a condition raised from uncertainties with all possible unprofitable consequences. Regulation of Minister of Finance No. 171/PMK.01/2016, defined risk as possibility of something happening that adversely impact on the stated objectives. As risk defined as the possibility of uncertain event, measured with cost, quality, and spectrum to reach an objective, so there is no different between risk and uncertainties (UNCTAD, 2014).

By far, risk management has been successfully implemented in private sector, like insurance, banking, and industry. Risk management had been proven to be able to create opportunities to improve profit in business. The utilization of risk management in public sector may help to locate the

highest risk within an organization. Risk management may also support management to decide the allocation of scarce resources effectively. In managing risk, balance between cost and benefit must be achieved, if we countermeasure all risks with the same approach it will be ineffective. Certain criteria are needed to decide acceptable and unacceptable risk level (WCO, 2010).

The Revised Kyoto Convention (RKC), had determined certain standards in its General Annex (GA), as follows:

Standard 6.3, In the application of Customs control, the Customs shall use risk management.

Standard 6.4, The Customs shall use risk analysis to determine which persons and which goods, including means of transport, should be examined and the extent of the examination

Standard 6.5, The Customs shall adopt a compliance measurement strategy to support risk management.

Risk Management is a systematic application of procedures and management practices providing information needed by customs administration to handle the movement or consignment of goods which possess risk. Implementation of risk management framework into customs administration by implementing risk-based decision making and procedures enable the balance between supervision, facilitation, and supply chain security. It covers related activities such as early and accurate information to assess risk, pre intervention in the supply chain for high risk transaction, self-assessment, and post clearance verification for low risk activities, and also conducting investigation when non-compliance or fraud detected.

3. Compliance Management Approach

Introduction of risk management technique into customs came as a result of the improving of cross border movement and change in government priorities. Customs administration could not deliver its business process with the same way as it used to be. In general, customs administration needs to re-evaluate its basic mission, role, and operation methods. These lead to the fact that customs administration can not interact fully physical with the cross-border flows of goods and need to switch its traditional supervision approach as a gatekeeper into risk-based operation model.

Risk-based modern compliance management is built upon certain key foundations. Risk-based compliance management can be classified broadly into four categories, which are: (1) legislative framework, (2) administration framework, (3) risk management, and (4) technology adopted by customs administration. Collectively, those categories are the main determinance on deciding where can customs administration expedite the flow of goods and where shall customs administration enhance enforcement (WCO, Risk Management Compendium Volume I, 2016). All the above are consistent with the standard and guidance of The Revised Kyoto Convention, The SAFE Framework of Standards, and

Customs in 21st Century strategies, which collectively provide basic foundation for modern customs administration.

Based on the said compendium, conceptually, stakeholders can be grouped into four categories, which are:

- a. Those who voluntarily compliance;
- b. Those who try to comply with the regulation, but not always consistent;
- c. Those who avoid compliance if possible; and
- d. Those who intentionally not comply with the regulation.

In Indonesia, stakeholders who are considered have high compliance are Primary Partner Importers and Authorized Economic Operator. According to Regulation of Minister of Finance No. 229/PMK.04/2015 jo. No. 211/PMK.04/2016 on Customs Primary Partner, article 3 paragraph (1)a, one of the conditions that must be fulfilled by importer or exporter to be considered as Customs Primary Partner is having good reputation in the period of 6 (six) months before the application, which cover:

- a. Conducting import and/or export;
- b. Never mis-declare the quantity, description, and/or customs value, materially or significantly on customs declaration;
- c. Never mis-used customs and/or excise facility, materially or significantly.

Besides the above-mentioned conditions, to be considered as having good reputation, exporter and/or importer must also meet these requirement (Regulation of Director General of Customs and Excise No. Per-11/BC/2017):

- a. No recommendation based on the result of post clearance audit which stated that the company is not having internal control system or unauditible; and
- b. Never lend their customs modules to another party.

On the other hand, based on Regulation of Minister of Finance No. 227/PMK.04/2014 on Authorized Economic Operator, article 2 paragraph (1)a, to be appointed as AEO, an economic operator must meet the terms and conditions which demonstrate their compliance to customs and/or excise regulation. Furthermore, on Annex I of said regulation, compliance to customs and/or excise regulation can be assessed based on this condition:

- a. Having reputable compliance to customs and/or excise regulation, on the period of the last 2 (two) years, including never mis-used of the customs and/or excise;
- b. Not having due debt related with customs and/or excise;
- c. Never conduct customs and/or excise crime;
- d. Design and implement operational procedure standard, and monitoring and evaluation which support compliance to customs and/or excise regulation.

Based on the said SAFE Framework of Standards, Regulation of Minister of Finance, and Regulation of Director General of Customs and Excise, we can conclude that the application of risk management and the use of risk-based selectivity allow Customs to allocate its scarce resources to the high-risk areas while increasing the efficiency of the clearance process for low-risk shipments.

4. Fraud Theory

According to Audit Accord Standard 240 Year 2013, published by Indonesian Public Accountant Institute (IAPI), Fraud was defined as intentional behaviour conducted by one or more people in management or people who responsible for the management, employee, and third party, involving fraud to get unfair or illegal benefit (IAPI, 2013).

Moreover (Faradiza, 2015) described that Fraud is an act that conducted intentionally, to abuse any shared things, as company and country's resources, for personal need and present wrong information to cover such act. Fraud is not unintentional error.

As time progress, fraud theory is developed. In the beginning Cressey initiated Fraud Triangle Theory with three factors supported fraud, then there was Fraud Diamond with the addition of another factor, which is capability. Nowadays, there is 'Fraud Crowe Pentagon'. Elements in fraud pentagon are pressure, opportunity, rationalization, competence/capability, and arrogance (Marks in (Faradiza, 2015)).

Association of Certified Fraud Examiners (ACFE) develop a classification called 'Fraud Tree', which is a classification system on the possibility of fraud by employees in a company, that describe occupational fraud in the form of fraud tree, which are corruption, asset misappropriation, and fraudulent statements.

5. Customs Registration

Risk profile is a mean of implementing risk management, but it shall be done comprehensively and relevant in accordance with character and flow of goods in each customs office. Risk profile must contain description of risk area, risk assessment, precautions to be taken, precaution date, result, dan evaluation of the effectivity of the precaution. Risk profile can be stored in local server or computer and must be able to be accessed optimally by Customs officials (WCO, *Kyoto Convention General Annex Guidelines: Chapter 6 Customs Control*, 2010).

DGCE had implemented risk profiling through customs registration, as governed by Customs Act No. 10 Year 1995 jo. No. 17 Year 2006. According to Article 6A paragraph (1), any legal entities who want to transact business with Customs must register to DGCE to acquired identity number to access customs service. Furthermore, the explanation stated that with the growing use of information technology in customs, Customs needs a mean to recognize its stakeholders through the unique identity number given by DGCE.

The objectives of customs registration are: (1) to acquire customs identity number as stakeholder's identity when transact with customs, (2)

to be able to access customs and excise application system, for customs and excise operational activities, and (3) as preliminary data for stakeholders profiling.

As stated earlier in the previous part of this study, General Annex of the The Revised Kyoto Convention (RKC) has set certain standards for the use of the third parties, or customs brokers when importer transact with customs, described as Standard 8.1 to Standard 8.7.

B. Theoretical Framework

As any other relationships among stakeholders, ideally DGCE build constructive involvement with customs brokers, because usually customs brokers are frontline intermediary between customs and importers. Customs brokers prepare and send customs document/data, calculate and represent importer to settle customs duties and import tax payment. Other than that traditional function of customs brokers, they also have an active role to facilitate communication between customs/government with importer/exporter. As recommended in Standard 1.3 of RKC General Annex, to develop and maintain consultative relationship between customs and its stakeholders, customs may involve third parties like as customs broker in formal consultation between customs and its stakeholders.

Nevertheless, as described in the previous chapter, the highest the risk of importer the more the mis-declarations. The data also show that even though the importer utilize customs brokers to represent them in transacting business with customs, the profile of the customs brokers is not significantly affected their compliance.

According to the above-mentioned, this research will be focused on the role of customs brokers to importer's compliance during the process of customs declaration, specifically the effectivity of customs registration process conducted by DGCE in determining customs broker's profile. Researchers will also study the benefit of customs broker's profile developed by DGCE to the supervision of customs clearance process of their respected declaration. Researchers will also examine whether the use of customs broker by importer provide added-benefit to customs clearance process. To get more balance view, researchers will also examine the benefit of the use of customs brokers by importer in customs clearance process to improve importer's compliance.

The recommendation of this research is expected to be beneficial for DGCE to improve the effectivity of customs registration process in developing customs broker's risk profile. Thus, it will also beneficial for improving the supervision of customs clearance process. Beside that, the output of this research will be beneficial for importer to provide description on the benefit of utilizing customs brokers in customs clearance process. For DGCE, the output of the research will provide description on the benefit of having customs brokers to improve importer's compliance.

1. Compliance-Based Risk Management

For customs administration, there is always a risk in facilitating the movement of goods and persons. Supervision is conducted to ensure the compliance to the regulations under the responsibility of customs, proportional with occurred risk level. Customs administration must implement effective and efficient supervision through the implementation of risk management, which in parallel must comply with its responsibility to collect revenue, implement trade policy, and protect the society. Risk management in customs is a systematic work in development and implementing practical steps to prevent and minimise risk, and assess the effectivity of the said steps and also supervise customs administration operational to continuously innovate, analyse and revise information provided for customs officials (UNCTAD, 2014).

Effective compliance-based risk management strategy understand that each client category needs specific response. Incentive and more simple procedure must be implemented to those who voluntarily comply with the regulation (low risk), provide counseling to those who try to comply but inconsistent, supervision is targeted to those who try to avoid compliance to the regulation, and adamant force to those who purposely not comply to the regulation (high risk). Key of compliance-based risk management is directing the stakeholder bound for low risk category. This can be achieved through providing incentive for those who comply and enforce punishment to those who try to avoid or purposely not comply to the regulation (WCO, *Risk Management Compendium Volume I*, 2016).

Risk profiling is a method used by customs administration to implement risk management. This method replaces random inspection of document and goods with planned and targeted work method, optimally utilize the available resources. DGCE has implemented risk profiling through the implementation of customs registration, as regulated in Customs Act No. 10 Year 1995 jo. Act No. 17 Year 2006.

2. Public Policy

Definition and substance of public policy, directly or indirectly understood to public, in line with various phenomenon and activity occurred within the government. There are many opinions on this matter. Thomas R. Dye in (Suwitri, 2015) described that public policy is what government choose to do or not to do something. Not doing anything is an act of public policy, because the action is an effort to achieve the objective and that alternative is equally impactful to the citizen with doing something as a response.

According to Thomas R. Dye, this is caused by 3 government authority:

- a. Government is the sole entity that possess power and ability to enact public policy universally to target group;
- b. Government is the sole entity that possess power and ability to legitimate or authorized public policy, so it can be universally enacted to target group;

- c. Government is the sole entity that possess power and ability to force implement public policy to target group.

William N. Dunn (Dunn, 2012) described that public policy is complex interdependent pattern from collective interdependent alternatives, including the decision not to act, made by government bodies or offices. Dunn indicated the existence of collective interdependent alternatives, including decision to act. Policy originated from policy formulation system, in formulating policy, Dunn argued, certain steps must be followed:

- 1) **Agenda Setting.** Elected and appointed officials place problems on the public agenda. Many problems are not acted on at all, while others are addressed only after long delays.
- 2) **Policy Formulation.** Officials formulate alternative policies to deal with a problem. Alternative policies assume the form of executive-orders, court decisions, and legislative acts.
- 3) **Policy Adoption.** A policy is adopted with the support of a legislative majority, consensus among agency directors, or a court decision.
- 4) **Policy Implementation.** An adopted policy is carried out by administrative units that mobilize financial and human resources to comply with the policy
- 5) **Policy Evaluation.** On this stage, implemented policy will be evaluated to assess how far the adopted policy can solve the problems. Basically, public policy was developed to achieve desired impact. Thus, the policy maker also set certain criteria and measurement to assess whether the public policy has achieved the desired objectives.

3. Public Policy Evaluation

(Dunn, 2012) expressed that public policy evaluation is an applied science which utilizes certain research methodologies and arguments to produce relevant information to solve policy problems. Weimer and Vining (1998) in (Kismartini, 2019) suggested that policy evaluation is not a decision, but more of an advice or consideration from policy maker which contain faced problems, tasks to be delivered by government to confront the problems, and certain possible policy alternatives with its assessment based on the policy objectives.

Furthermore, Anderson (2003) in (Kawengian & Rares, 2015) noted that basically policy evaluation can be defined as an activity of assessing or testing of the policy, which include contain, implementation, and impact of that policy. Policy evaluation is functional activity, policy evaluation was not only carried out on the final stage but along the policy process, so that policy evaluation will cover formulation of policy problems, alternative programs to confront policy problems, implementation and impact of the policy.

We can draw a conclusion that policy evaluation is an important thing because it can assist policy maker by providing needed information gathered from research and analysis, segregate and clarify problems, uncover mismatch of objectives and efforts, provide new alternatives and

suggest ways to translate idea into easy manifested and realized policy. The primary contribution was to provide inputs, especially by considering the significance and sensitivity of the parameters.

According to (Dunn, 2012), policy evaluation had to interconnected aspects, which are the use of certain methods to observe the result of public policy and program and the application of series of value to determine the use of the output. Furthermore, Dunn segmented policy evaluation into three based on evaluation period, which are pre implementation, implementation period, and post implementation. Evaluation during implementation generally referred as process evaluation, meanwhile post implementation evaluation referred as consequence policy evaluation (output) or evaluation of policy impact (outcome), or also referred as summative evaluation.

Dunn developed three policy implementation evaluation approaches based on the objectives, which are:

- a. Pseudo-evaluation, is an approach that uses descriptive methods to produce reliable and valid information about policy outcomes, without attempting to question the worth of value of these outcomes to persons, groups, or society as a whole;
- b. Formal evaluation, is an approach that uses descriptive method to produce valid and reliable information about policy outcomes but evaluates such outcomes on the basis of policy-program objectives that have been formally announced by policymakers and program administrators; and
- c. Decision-theoretic evaluation, is an approach which uses descriptive method to produce valid and reliable information about policy outcome that are explicitly valued by multiple stakeholders. The key different between decision-theoretic evaluation, on the one hand and pseudo-evaluation and formal evaluation, on the other hand, is that decision-theoretic evaluation attempts to surface and make explicit the latent as well as manifest goals and objectives of stakeholders.

Those three approaches can be modified to be used in this research. As this research is academic in nature, theoretical decision evaluation is the most relevant with our study.

4. Logic Framework

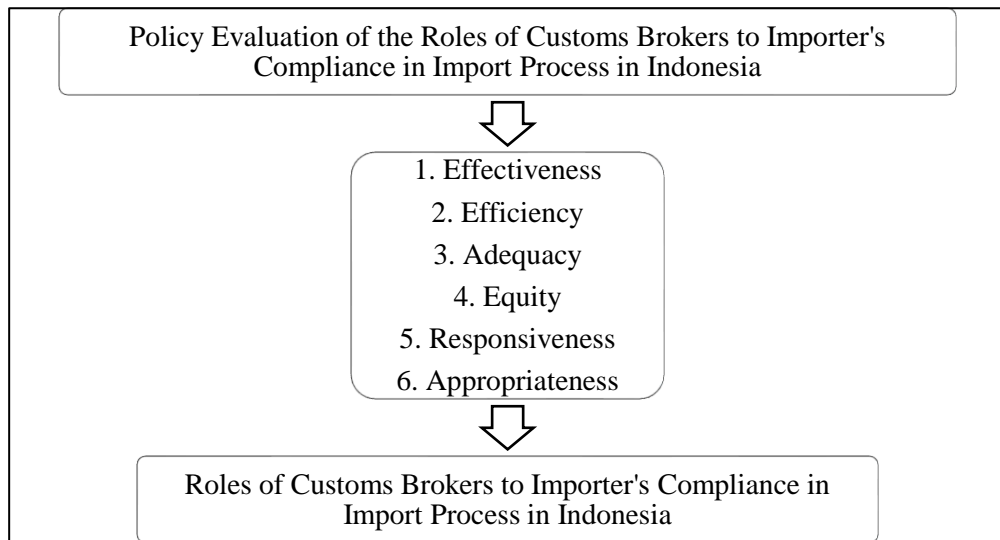
(Dunn, 2012) provide criteria of evaluating public policy, which are:

- a. Effectiveness, related with question “Has a valued outcome been achieved?”, which closely related with technical rationale, measured by units of product or service or monetary value.
- b. Efficiency, related with question “How much effort was required to achieved a valued outcome?” Efficiency is a factor of effectivity and effort.
- c. Adequacy, related with question “To what extent does the achievement of a valued outcome resolve the problem?”
- d. Equity, related with question “Are costs and benefits distributed equitably among different groups?” Closely related with legal and social rationale.

- e. Responsiveness, related with question “Do policy outcome satisfy the needs, preferences or values of particular groups?”
- f. Appropriateness, related with question “Are desired outcomes (objectives) actually worthy or valuable?” Public programs should be equitable as well as efficient.

The above model of logic framework can be drawn as follows:

Image 1: Logic Framework Model



Processed based on Willlian N. Dunn (2012)

5. Operational Definition

Based on the above logic framework, the operational definitions of this research are as follows:

- 1) Effectiveness, policy has achieved valued outcome, the indicators are:
 - a. Profile of customs brokers provide convenience to DGCE to conduct supervision.
 - b. Customs brokers managed to become intermediary between importer and DGCE.
 - c. Profile of good customs brokers complies with the customs regulation.
 - d. Customs brokers provide understanding on customs regulation to importers.
- 2) Efficiency, efforts done to achieve a valued outcome, the indicators are:
 - a. Customs brokers present requested data during customs registration.
 - b. Customs brokers have always been responded timely to the request of incomplete data during customs registration.
 - c. Tax compliance of customs brokers to DG Tax.
 - d. Customs brokers provide time and effort efficiency in customs clearance activity.
- 3) Adequacy, achievement of a valued outcome to resolves the problem, the indicators are:

- a. Finance data and organization chart shows risk level.
 - b. Entity's legality and existence possess risk level.
 - c. Caretaker of the entity doesn't have important legal problems.
 - d. Age of the entity in delivering work operation show stability.
- 4) Equity, costs and benefits distributed equitably among different groups, the indicators are:
- a. Work relation between DGCE and complied customs brokers affects the expedite of customs service.
 - b. Customs brokers expedite needed information during customs clearance.
- 5) Responsiveness, policy outcome satisfies the needs, preferences or values of particular groups, the indicators are:
- a. Accountability of customs clearance expenses is easily measured.
 - b. Customs brokers understand customs problems and are able to solve it easily.
 - c. Customs brokers are transparent in presenting customs problems to importers.
 - d. Customs brokers are easing control delivery and timeline logistic process.
- 6) Appropriateness, desired outcomes (objectives) are actually worthy or valuable, the indicators are:
- a. Profile of customs brokers shows compliance in customs business.
 - b. Compliance of customs brokers affected the improvement of customs service quality by DGCE.
 - c. Customs brokers play role in improving the compliance of importer to customs regulation.
 - d. Importer becomes more understand on customs regulation from custom brokers.

C. Previous Research

1. Oleg V Komarov studied the implementation of automatic risk management system in Ukraine (Komarov, 2016). Oleg argued that the implementation of risk management in customs, narrowly means as potency (transactional) of non-compliance to customs regulation. In a broad meaning, the implementation of risk management was aimed to minimize threat of risk to the main functions of customs administration. Furthermore, said Oleg, it is not appropriate to exclusively rely on automatic risk management system. Such system is only one instrument to analyse and evaluate risk which help to examine relevant electronic documentation.
2. Emilia Iordache and Lina Vasilica Voiculescu (Iordache & Voiculescu, 2017) in their research on the implementation of risk management in Rumania, described that modern customs administration used automated system to manage risk for certain faced problems. But customs administration shall not burden international trade community with series of conditions that is hard to implement. For

customs administration, there is always a risk in supervising and facilitating the movement of goods.

3. Abdul Basir et al., in their research *Modern Customs Risk Management Framework: Enhancement to Institutional Reform* (Basir, Satyadini, & Barata, 2019) tried to identify basic factors from SAFE Framework and modern risk management implementation in supporting customs administration reform by adopting modern risk management system based on the use of risk-based thinking in accordance with international standards.

Abdul Basir et al., suggested customs administration to utilize different strategies and methodologies depend on the risk level of customs stakeholders. For example, if customs administration can improve the compliance level of stakeholders, customs can allocate many resources to supervise those who purposely uncomply with customs regulation.

4. Marius Jacobus Nel, in his taxation master theses (Nel, 2004) on the analysis of risk profile based on compliance approach, discovered that risk management process usually a continuous process. This continuous process is needed so that the process can run effectively in line with taxation administration operational environment. Risk analysis is the key to risk management process, which is a dynamic and proactive process through identification, analysis and assessment of risk systematically. So, it can produce data as a basis for decision making process, it can also be used to conduct monitoring and review of risk development to measure taxpayer's compliance.

Risk management had been implemented by many countries in the world, WCO members and not. In modern customs enforcement system, risk management process is an important aspect. Customs administration has operated risk management system based on the profiling of risk areas.

5. Ewa Gwardzińska conducted research on the role of Customs Brokers in facilitating international trade (Gwardzińska, 2016). The study was applied to Customs Brokers in Poland, in connection with the change of regulation in Poland and its effect on customs brokers. The change was a deregulation of the profession of customs brokers, which significantly changed: (1) freeing customs brokers in Poland for any European Union citizen; (2) set certain must owned skill for Customs Brokers to be able to operate in Poland, (3) adding compulsory condition for customs brokers, which is pass state test, and (4) easing the registration process for customs brokers in the Ministry of Finance of Poland.

The implementation of digital customs declaration has lessened the job opportunity for customs brokers in EU. The condition resulted in the closure of many customs brokers entity and leave only the best who can survive. Nowadays, customs brokers must aware on the status of Authorized Economic Operator (AEO), to broaden their service to all EU Member countries.

6. Ximena Gutierrez, et al., in his academic article presented during The First International Conference on Transportation Logistics, in Singapore, wrote the new roles of customs brokers in international supply chain (Gutierrez, Hintsu, Wieser, & Ari-Pekka, 2016). On that article, they studied the actual roles of customs brokers in international supply chain in anticipating their service opportunity in the future. The study showed that aside from acting as an intermediary in the process of lodging customs declaration and customs clearance, customs brokers must also offer certain other services, as: (1) providing integrated logistics service, such as warehousing; (2) utilizing automated technology to create new service or improving existing service; and (3) concentrate in services needed before the goods consigned cross borderly, such as trade consultation, and complete customs knowledge with other trade-related knowledge. To face transformation in cross border business, customs brokers must be able to: (1) adapt with the change in customs enforcement from traditional supervision on import cargo to comprehensive security supervision management model (end to end); (2) adapt with the change from lodging customs declaration in hard copy to customs automation (paperless); (3) adapt with the change from high level physical inspection of goods to risk based inspection.
7. Llanto et al., in their study Customs Broker Service and Trade Facilitation: Review on Regulation Coherence (Llanto, Navarro, Detros, & Ortiz, 2013), analyse how customs broker, which exist in the regulation and synthesize the view contradictory with the importance of customs broker in trade facilitation. This study observed the role of customs broker in the Philippines in facilitating trade, bearing in mind the impulse to modernize customs administration. The results showed that even though customs broker has been protected by the regulation, as an effort to protect them from attenuation or minimizing its role in the process of customs clearance, the legality of this profession will contradict with the effort to modernize customs system. There must be a shift in paradigm of customs broker, customs modernization will create a new opportunity for those who are skillful and flexible to adapt to the change in the market condition. Beside that, they must also efficient and consistent with trade facilitation, which enable importer to utilize the range of facilities in customs clearance process.
8. Catherine B. Pastor et al. conducted research on the roles of Customs Broker as intermediary in business transaction between customs and importer in the Philippines. Questionnaire were distributed to 74 customs officials and 95 importers across Manila. The research used quantitative descriptive method to observe the level of the perception of the important of Customs Broker in customs process, especially the role of Customs Broker as intermediary between importer and customs to prevent smuggling.

Customs perceptually still needs Customs Broker as a medium to safeguard revenue from import. Although there were few respondents from customs officials who think that Customs Broker ineffective to assist government to achieve government revenue (Pastor, Nieva, & Palomares, 2015).

9. World Customs Organization (WCO), in 2016, conducted study report on Customs Broker in 99 WCO member countries. The study found that 95% of member countries used Customs Broker in customs clearance activities, few countries obliged the use of Customs Broker in customs clearance activities, but 75% of respondents suggested that the use of customs brokers is optionally. Furthermore, 77% of respondents stated that there was cooperation between customs and customs broker, bilaterally or through the association of customs broker in initiating special facility and modernization in customs, consultation and the improvement of customs stakeholder's compliance.

This research will analyse the process of customs registration in Indonesia as a mean for mapping the risk profile of the stakeholders, especially for customs broker, to also analyse whether the registration process is effective to provide description of profile match with the reality. This process helps to decide the biggest risk area, and support management decision on how to allocate limited customs resources effectively. Nonetheless, rely solely and exclusively to the implementation of automated risk management system is not proper. The system is only one of instrument to analyse and evaluate risk which assist to the examination of relevant electronic documents.

Next focus of this research is analysing the determination of customs broker's profile related with customs clearance process and the impact of the determination of customs broker's profile to importer and the role of customs broker's profile to importer's compliance in import activities in Indonesia. Ewa Gwardzińska conducted research on the roles of Customs Brokers in facilitating international trade in EU member countries, customs brokers will not be lessened and disappear in the near future. Nowadays, customs brokers shall realize the potency of AEO status for them, to break barriers and broaden their service in another EU member countries. This argument was strengthened by Ximena Gutierrez, et al., that besides its role as intermediary in the process of lodging customs declaration and customs clearance in port, customs brokers must also offer other services, such as trade consultation.

RESEARCH METHOD

A. Research Type

This research type is descriptive qualitative research, where data gathered were words, pictures, not numbers. According to Bogdan and Taylor in (Moleong, 2000), qualitative research is research procedure which produce descriptive data in the form of written or said words from observed people and behaviour. Basically, qualitative descriptive format aimed to describe, summarize condition, situation or certain existing social phenomenons, then try to draw reality to the surface as a characteristic, attribute, model, mark, or description on certain situation or phenomenon.

This research is evaluation research with formal evaluation approach, where the approach uses descriptive method to acquire valid and reliable information, on policy's outcomes. Nevertheless, the evaluation was conducted on the basis of the program objectives formally published by policy maker and program administrator. Primary assumption of formal evaluation is that the objective and target were formally published, become a precise measure for benefit or value of the program policy (Dunn, 2012).

This research aimed to understand: effectivity of the customs registration process in determining profile of customs broker, the benefit of customs broker's profile for DGCE in customs clearance supervision process, added benefit of the use of customs broker for importer in customs clearance process, and the benefit of the use of customs broker in customs clearance process to DGCE to improve importer's compliance.

The research on the role of customs brokers to importer's compliance in import process in Indonesia is relevant with the use of qualitative research because it meet the characteristic of qualitative research, especially in the deep data disclosure through interview, observation, and documentary study on the informant, how they conduct activities, the objectives, and the reason of their activities in reality.

B. Data Type and Source

The primary data source in this research is words and actions, the rest are additional data, in the form of documents et cetera. In connection with that, in this section the data were divided into words and actions, written data source, pictures, and statistics (Moleong, 2000). Source of data used in this study consists of:

1. Primary data

Primary data is data which directly recorded in the field through deep interview and observation conducted by the researchers. Meanwhile, the resource persons of this study were Head of Division, Head of Section, and officers of customs tasked as registration analysts in Directorate of Customs Technique and Directorate of Revenue and Strategic Planning at the head office of DGCE. And also Head of Division, Head of Section, and officers of customs at Customs and Excise Primary Service Office Type A Tanjung Priok and Customs

and Excise Primary Service Office Type C Soekarno Hatta. Another resource person were managers and officers of importers and customs brokers' companies involved in customs clearance process.

2. Secondary data

Source of data gathered through library research on related customs regulation, including theory and legal opinion from textbooks, researches, academic results, proceedings, articles, academic journal inlaw, and websites related with the research.

C. Data Collection Technique

According to (Arikunto, 2006), data collection is methods used by the researchers to collect data, where the technique showed an abstract but can be demonstrate the use. Researchers utilized below methods:

1. Survey

Etymologically, the word 'survey' was derived from Latin sur and vey. Sur means super or above. Vey came from videre, which mean to see. So, survey means to see from above or beyond. Survey has two purposes, which are to describe things and to analyse (Leedy, 1980 in (Soehartono, 2000)).

2. Focus Group Discussion

Focus group discussion (FGD) is technique of data collection which aimed at defining a topic according to the understanding of a group. FGD is conducted so that the researchers will not wrongly interpret the focus of the problem. FGD presents key informants to discuss few concepts related with data or answer the research questions. (Kresno S, 1999).

3. Documentation

Documentation method is gathering data on things or variables in the form of notes, transcripts, books, newspaper, monuments, meeting records, ledger, agenda, etc. Compared with other methods, this method is simpler, meaning that if there were mistakes, the source was unchanged. The objects of observation were not living things (Arikunto, 2006).

D. Data Analysis Method

Data analysis is a process to govern a sequence of data, organized it into patterns, categorizing and describing it so that the researchers can develop hypotheses (Moleong, 2000). Data analysis would be conducted by Miles and Huberman version, through three activities, which are data reduction, data presentation, and inference or verification (Usman & Akbar, 2009). The process was:

1. Data reduction

Defined as selecting process, simplification, abstracting, and transformation of rough data that emerged from field notes. The reduction was conducted since data collection, started with

summarizing, coding, tracing theme, writing memo, etc, with the intention to eliminate irrelevant data or information, and then the data was verified.

2. Data presentation

Defined as describing group of structured information which providing possibility of inference and action. Presentation of qualitative data was presented in narrative text, aimed to gather structured information in integrative and understandable way.

3. Inference or Verification

Defined as drawing conclusion and verifying. Interpretation formulated by the researchers must be tested its righteousness, solidity, and fit. Researchers must realize that in interpreting data, we should used ethical approach, from the view of key informants, and not from the sole view of researchers.

E. Validity of Data

Data validity in qualitative research is an undivided element of qualitative research knowledge (Moleong, 2000). Data validity testing in qualitative research covers credibility, transferability, dependability, and confirmability testing (Sugiyono, 2006).

In this stage, researchers adopted the following data validity testing:

1. Credibility test

Credibility test was applied to research data presented by researchers so that the output was credible and academically responsible. In this stage, credibility test covers the following process:

a. Prolonged observation

Rechecking the validity of data, whether it's changed or remained. In the condition that the data is remained, the data is accounted and credible, so the prolonged observation can be terminated.

b. Improving the accuracy in research

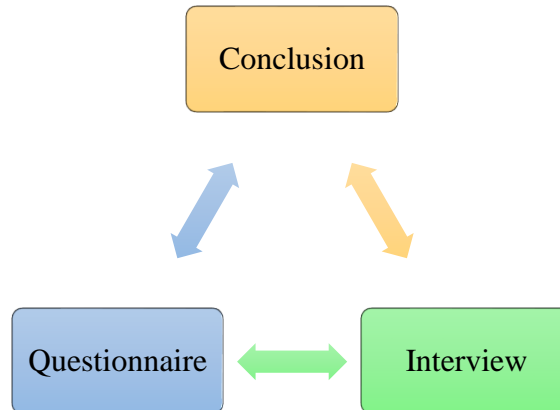
To improve accuracy, researchers could read literature, references, former researches, and related documents by comparing it with the research. In that way, the researchers would be more accurate in composing the study and in the end, the report would be at highest quality.

c. Triangulation

Triangulation, according to Susan Stainback in (Sugiyono, 2006) is the aim is not to determinate the truth about same social phenomenon, rather than the purpose of triangulation is to increase one's understanding of whatever is being investigated.

According to Wiliam Wiersma in (Sugiyono, 2006) Triangulation is qualitative cross-validation. It assesses the sufficiency of the data according to the convergence of multiple data source or multiple data collection procedures. Triangulation can be grouped

into three types, which are source triangulation, triangulation of data collection technique, and time triangulation. For this study, the researchers took source triangulation and triangulation of data collection techniques.



2. Reliability Test

Reliability or dependability test, in qualitative research is used to understand how reliable is the study, is it trustworthy or not. Dependability test is conducted by auditing the whole process of research. Researchers consulted with research adviser to evaluate the whole activities carried out by the researchers. The consultation was started when the researchers formulated the problems, selecting sources of data, conducting data analysis, conducting reliability test, until formulating the report.

F. Inference

Inference and verification were part of data analysis. During the collection of data, a qualitative researcher started to find the meaning of things, noting patterns, definitions, possible configuration, causal flows, and prepositions. The apparent conclusion transformed into more detail. And final conclusion would be emerged, according to the scope of field notes, codification, storage, and used re-search, researcher's ability, and demands from principals, but frequently the conclusion had been drawn from the beginning.

ANALYSIS AND DISCUSSION

A. Analysis

In this section, researchers will present the result of this qualitative research in three processes, sequentially. The first phase is the presentation of research analysis based on the distributed questionnaire data, which use elaboration analysis with descriptive statistics according to the observed variable. The second phase is the presentation of interview result analysis on the related officials. The final phase is the presentation of integrated analysis result, which formulated in the Focus Discuss Group (FGD).

1. Response Rate

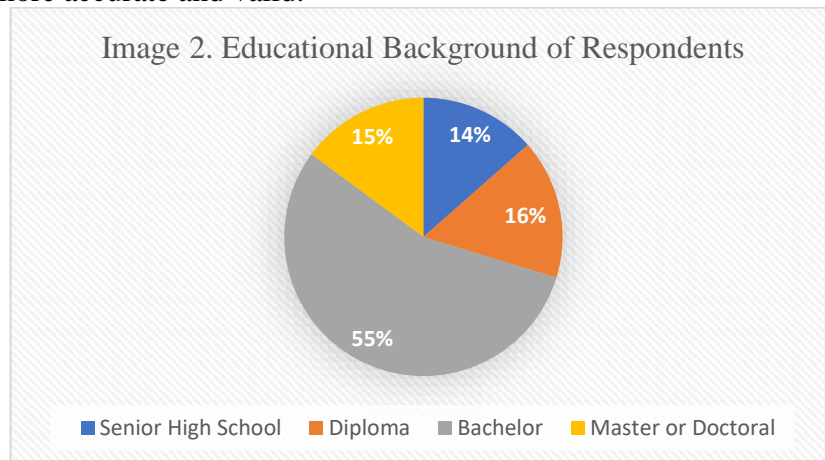
Questionnaire was distributed online by using google form to 100 targeted respondents. After checking the respondents who fill in the questionnaire, the response rate was 74 respondents (74%). The amount considered to be represented the population, because the researchers want to understand the real condition which experienced by the respondents, both policymakers and the stakeholders, so that the researchers decide to utilize all responded questionnaires as research data.

2. Respondents' Characteristics

The description on respondents' characteristics which will be elaborated here covers educational and organizational background of the respondents, which were very diverse with followed composition:

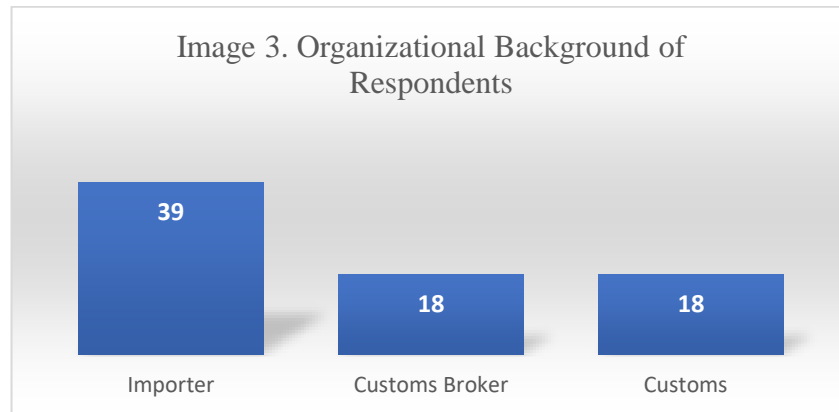
a. Composition Based on Educational Background

Of 74 respondents, 10 respondents were graduated from senior high school (13,5%). 12 respondents or 16,2% were having a degree in diploma, 41 respondents or 55,4% of the respondents were having bachelor degree, and 11 respondents or 14,9% of the respondents had master or doctoral degree. Most of the respondents or 86,5% were highly educated, so we expected that this research would be more accurate and valid.



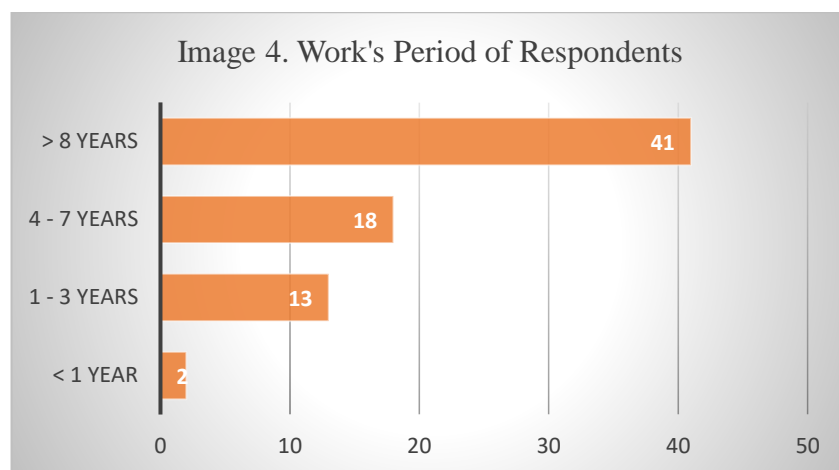
b. Composition Based on Organizational Background

Of 74 respondents, 39 respondents or 52,7% were importer's employees, 18 respondents or 24,3% of the respondents were customs broker's employees, and 18 respondents or 24,3% were customs officers. Such composition was expected to provide a more comprehensive description on this research problems.



c. Composition Based on Work's Period

Of 74 respondents, 41 respondents or 55,4% have been working for more than 8 years, 18 respondents or 24,3% have been working for 4 to 7 years, and 13 respondents or 17,6% have been working for 1 to 3 years. There were only 2 respondents or 2,7% who have been working for less than 1 year. Such composition was expected to provide more accurate and valid answers to the research's questions on the questionnaire, as the respondents understand his task and function.



3. Instrument's Credibility Testing

To guarantee the accuracy of the answers given by the respondents, the researchers conducted validity test on six observed variables with various question's compositions. The testing was conducted through followed activities:

a. Prolonged Observation

Prolonged observation may increase the credibility/validity of data. Through prolonged observation, researchers returned to the field, re-interview the resource persons, both old and new. Prolonged observation means that the relation between the researchers and resource persons will be tighter, more intimate, more familiar, and trust each other. Thus, the information gathered will be more comprehensive.

Prolonged observation to check the credibility of research data was focused on the testing on previously acquired data. In condition that the acquired data is valid and credible, the prolonged observation might be terminated.

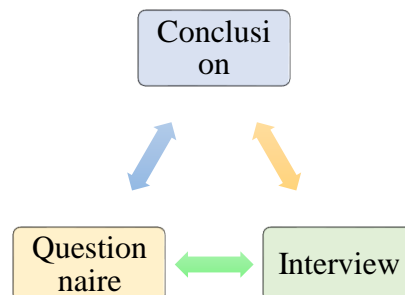
The researchers had conducted Focus Discussion Group (FGD) through Zoom Meeting in 3 (three) occasions, the first was on Tuesday, 13th October 2020, from 09.00 until 11.30 WIB with the officials from Subdirektorate of Customs Registration and Subdirektorate of Intelligence in DGCE Head Office. The second was conducted on Wednesday, 14th October 2020, from 09.00 until 11.30 WIB with the officials from Subdirektorate of Customs Registration and Customs Specialist and Intelligent's Officers of Tanjung Priok, Soekarno Hatta, and Tanjung Perak Customs Service Offices. To complete and validate the data, finally, the researchers conducted Focus Discussion Group (FGD) with importers and customs brokers from Jakarta, Semarang, and Surabaya on Thursday, 15th October 2020, from 10.00 until 12.00 WIB.

b. Improving accuracy in research

During this process, researchers improved accuracy continuously to confirm the data and the chronology of the activities. So that, it was systematically noted and recorded. Improving the accuracy was a way to control/check whether the data had been well gathered, organized, and presented.

c. Triangulation

In this stage, the researchers explored the acquired data from the previous stage of this research by conducting triangulation to enhance the validity of the data, so that the researchers can formulate a comprehensive conclusion.



4. Analysis of Questionnaire Data

The research uses Likert Scale to measure behaviour and opinion of respondents. With this likert scale, respondents were required to complete the questionnaire which obliged them to show their degree of consent to the series of research questions.

The consent was shown in five level of likert scale from Strongly Disagree to Strongly Agree. The levels are as follows:

- STS = Strongly Disagree, valued 1
- TS = Disagree, valued 2
- RG = Not sure, valued 3
- S = Agree, valued 4
- SS = Strongly Agree, valued 5

Based on the result from questionnaire, we calculate the score by multiplying the value with the respondent's tally. Minimum score of this research would be 74 (total respondent multiplied by 1 (lowest score)) and the maximum score would be 370 (total respondent multiplied by 5 (highest score)). Index in percentage point (%) was calculated by dividing the total score from each question by the total score. The intervals are as follows:

- Index 0% – 19,99%, Strongly Disagree
- Index 20% – 39,99%, Disagree
- Index 40% – 59,99%, Doubtful
- Index 60% – 79,99%, Agree
- Index 80% – 100%, Strongly Agree

After the researchers processed the questionnaire, the data acquired is as follows:

- a. Questionnaire Result Based on William N. Dunn (2012) Conception Framework

Based on the conception framework, result from questionnaire can be described as follows:

- 1) Effectiveness, policy resulted in the expected outcome, the indicators are:

Table 1: Effectiveness

No.	Questions	Index
1.	The level of customs brokers' compliance eases DGCE to conduct supervision of customs activities	94,32%
2.	Customs brokers become intermediary between importer and DGCE	68,55%
3.	The better the customs broker's profile, the more they comply with customs regulation	88,11%
4.	Customs brokers provide understandings on customs regulation to the importer	67,30%
5.	Customs broker is easing the solvent of customs clearance's problem	65.68%
Average Index		76.79%

Based on the above data, average index of 76,79% means that respondents perceived 'agree' that government policy had presented an expected outcome, but the result had not been optimal. The score can also be interpreted that government policy in customs registration and customs broker profiling as a result of customs registration had been effectively carried out. According to the FGD and in-depth interview, low index reflected that the registration process is not primary factor in forming customs broker's profile.

- 2) Efficiency, effort needed to produce certain level of effectiveness, the indicators are:

Tabel 2: Efficiency

No.	Questions	Index
1.	Customs broker provides requested data during customs registration was important	92,16%
2.	Customs brokers has always been responded timely to the request of incomplete data during customs registration	92,97%
3.	Compliance of the entity in submitting tax report to DG Tax is very important	97.03%
4.	Customs brokers provide time and effort efficiency in customs clearance process	66,49%
Average Index		87.16%

Based on the above data, average index of 87,16% showed that respondents, perceivly, 'strongly agree' that DGCE had carried out certain alternatives to achieve expected policy outcome. This meant that respondents, perceivly, strongly agreed that DGCE had carried out maximum effort so that the policy could be well implemented.

Based on FGD and in-depth interview, researchers were able to identify efforts carried out to compose customs broker's profile to be used in import risk engine. Subdirectorate of Intelligent at DGCE Head Office uses initial profiling from registration process among others in risk engine.

- 3) Adequacy, achievement of a valued outcome to resolves the problem, the indicators are:

Table 3: Adequacy

No.	Question	Index
1.	Finance data and organization chart shows risk level	84,05%
2.	Entity's legality dan existence possess risk level	91.89%
3.	Caretaker of the entity doesn't have important legal problems	91.89%

4.	Age of the entity in delivering work operation show stability	80,81%
Average Index		87,16%

According to the above data, the average index is 87,16%, it showed that the respondents, perceively, 'strongly agree' that DGCE had provided certain alternative recommendations to satisfy with the needs.

From four indicator's questions, the indicator with the highest score is indicator 2, which is entity's legality dan existence possess risk level, and indicator 3, which is caretaker of the entity doesn't have important legal problems, both indicators scored 91,89%. This means that, for DGCE officials, it is important to understand the legality, existence, and history of legal problem of the customs brokers to decide the profile of the customs broker.

- 4) Equity, costs and benefits distributed equitably among different groups, the indicators are:

Table 4: Equity

No.	Question	Index
1.	Work relation between DGCE and complied customs brokers affects the expedite of customs service	90,00%
2.	Customs brokers expedite needed information during customs clearance	67,57%
Indeks Rata-Rata		78,79%

Based on the above data, average index of 78,79% showed that the respondents, perceively, 'agree' that DGCE had provided recommendation alternative based on which policy produce more fair distribution of resources available within the community.

From two indicator's questions, the indicator with the highest score is indicator 1, which is work relation between DGCE and complied customs brokers affects the expedite of customs service with 90%. This means that DGCE officials, perceively, 'strongly agree' that the more customs brokers comply with government regulation, customs service process would be more expeditious.

- 5) Responsiveness, policy outcome satisfies the needs, preferences or values of particular groups, the indicators are:

Table 5: Responsiveness

No.	Question	Index
1.	Accountability of customs clearance expenses is easily measured	61,62%
2.	Customs brokers understand customs problems and are able to solve it easily	65,14%

3.	Customs brokers are transparent in presenting customs problems to importers	67,03%
4.	Customs brokers are easing control delivery and timeline logistic process	65,68%
Average Index		64,87%

Based on the above data, average index of 64,87% showed that respondents, perceivly ‘agree’ with low score, DGCE’s policy recommendation alternatives satisfy the needs, preferences or values of particular groups.

From four indicator’s questions, the indicator with the highest score is indicator 3, which is customs brokers are transparent in presenting customs problems to importers with 67,03%. This means that, perceivly, even though the score is moderately low, customs brokers were transparent in presenting customs problems to importers.

- 6) Appropriateness, desired outcomes (objectives) are actually worthy or valuable, the indicators are:

Table 6: Appropriateness

No.	Question	Index
1.	Profile of customs brokers shows compliance in customs business	89,19%
2.	Compliance of customs brokers affected the improvement of customs service quality by DGCE	90,27%
3.	Customs brokers play role in improving the compliance of importer to customs regulation	68,38%
4.	Importer becomes more understand on customs regulation from custom brokers	64,05%
Average aIndex		77,98%

Based on the above data, average index of 77,98% shows that respondents, perceivly ‘agree’ that alternatives provided by DGCE produce outcomes which are actually worthy or valuable.

From four indicator’s questions, the indicator with the highest score is indicator 2, which is Compliance of customs brokers affected the improvement of customs service quality by DGCE, with 90,27%. This means that importer, perceivly ‘strongly agree’, that the more the compliance of customs brokers, DGCE will improve its customs services.

- b. Questionnaire Result Based on Research Problem’s Conceptual Framework

In accordance with the research problems, the questionnaire result can be described as follows:

- 1) Effectiveness of Customs Registration Process in Determining the Profile of Customs Brokers

Table 7: Effectiveness of Customs Registration Process in Determining the Profile of Customs Brokers

No.	Question	Index
1.	Customs broker provides requested data during customs registration was important	92,16%
2.	Customs broker has always been responded timely to the request of incomplete data during customs registration	92,97%
3.	Finance data and organization chart shows risk level	84,05%
4.	Entity's legality dan existence possess risk level	91,89%
5.	Caretaker of the entity doesn't have important legal problems	91,89%
6.	Age of the entity in delivering work operation show stability	80,81%
7.	Compliance of the entity in submitting tax report to DG Tax is very important	97,03%
Average Index		89,77%

In accordance with the above data, average index of 89,77% showed that respondents 'Strongly Agree' that the customs registration process is effective in determining profile of customs brokers. From seven indicator's questions, the indicator with the highest score is indicator 7 with 97,03%, which is compliance of the entity in submitting tax report to DG Tax is very important, and the lowest is indicator 6, which is age of the entity in delivering work operation show stability.

The data described that according to the respondents, customs registration process has run effectively. The most important indicators were Compliance of the entity in submitting tax report to DG Tax is very important and Customs brokers have always been responded timely to the request of incomplete data during customs registration.

2) Benefit of the Profile of Customs Broker for DGCE in the Supervision of Customs Clearance Process

Table 8: Benefit of the Profile of Customs Broker for DGCE in the Supervision of Customs Clearance Process

No.	Question	Indeks
8.	The level of customs brokers' compliance eases DGCE to conduct supervision of customs activities	94.32%
9.	Compliance of customs brokers affected the improvement of customs service quality by DGCE	90.27%
10.	Profile of customs brokers shows compliance in customs business	89.19%

11.	Work relation between DGCE and complied customs brokers affects the expedite of customs service	90.00%
12.	The better the customs broker's profile, the more they comply with customs regulation	88.11%
Average Index		89.39%

In accordance with the above data, average index of 89,39% showed that respondents 'Strongly Agree' that the profile of customs broker provides benefit to DGCE in the supervision of customs clearance process conducted by customs brokers. From five indicator's questions, the indicator with the highest score is indicator 8, which is The level of customs brokers' compliance eases DGCE to conduct supervision of customs activities, and the lowest scored indicator is indicator 12, which is The better the customs broker's profile, the more they comply with customs regulation.

The data described that according to the respondents, the profile of customs brokers provides benefits to DGCE in the supervision of customs clearance process conducted by customs brokers. Meanwhile, the most beneficial indicators were The level of customs brokers' compliance eases DGCE to conduct supervision of customs activities and Compliance of customs brokers affected the improvement of customs service quality by DGCE.

3) Added Benefit of the Use of Customs Brokers for Importer in Customs Clearance Process

Table 9: Added Benefit of the Use of Customs Brokers for Importer in Customs Clearance Process

No.	Question	Index
13.	Customs brokers become intermediary between importer and DGCE	68.65%
14.	Customs broker is easing the solvent of customs clearance's problem	65.68%
15.	Customs brokers provide time and effort efficiency in customs clearance process	66.49%
16.	Customs brokers expedite needed information during customs clearance	67.57%
17.	Accountability of customs clearance expenses is easily measured	61.62%
18.	Customs brokers are easing control delivery and timeline logistic process	65.68%
Average Index		65.41%

In accordance with the above data, average index of 65,41% showed that respondents just 'Agree' that the use of customs brokers provide added benefit for importer in customs clearance

process. From six indicator's questions, the indicator with the highest score is indicator 13, which is Customs brokers become intermediary between importer and DGCE, and the lowest is indicator 17, which is Accountability of customs clearance expenses is easily measured.

The data described that according to the respondents, the use of customs broker provides added benefit for importer in customs clearance process. Meanwhile, the most beneficial indicators were Customs brokers become intermediary between importer and DGCE and Customs brokers expedite needed information during customs clearance.

4) Benefit of the Use of Customs Broker in Customs Clearance Process for DGCE to Improve Importer's Compliance

Table 10: Benefit of the Use of Customs Broker in Customs Clearance Process for DGCE to Improve Importer's Compliance

No.	Question	Index
19.	Customs brokers play role in improving the compliance of importer to customs regulation	68.38%
20.	Customs brokers provide understandings on customs regulation to the importer	67.30%
21.	Importer becomes more understand on customs regulation from custom brokers	64.05%
22.	Customs brokers understand customs problems and are able to solve it easily	65.14%
23.	Customs brokers are transparent in presenting customs problems to importers	67.03%
Average Index		65.41%

In accordance with the above data, average index of 65,41% showed that respondents just 'Agree' that the use of customs broker in customs clearance process provide benefit for DGCE to improve importer's compliance. From five indicator's questions, the indicator with the highest score is indicator 19, which is Customs brokers play role in improving the compliance of importer to customs regulation, and the lowest is indicator 21, which is Importer becomes more understand on customs regulation from custom brokers.

The data described that according to the respondents, the use of customs broker in customs clearance process provides benefit to DGCE in improving importer's compliance. Meanwhile, the most beneficial indicators were Customs brokers play role in improving the compliance of importer to customs regulation and Customs brokers provide understandings on customs regulation to the importer.

5. Result from Focus Group Discussion

FGD (Focus Group Discussion) is part of data collection technique, used by the researchers in the research. After acquiring information needed in the research, the researchers carried on observation technique, which is the interview or asking FGD's participants to produce information that enable the researchers to answer the research's problem. In this stage, the researchers, in collecting data, conducted interview and discussion on points related with the research's topic. In-depth interview with the resource persons, which also be called key informants, as follows:

- a. FGD/Interview with Officials at the Directorate of Enforcement and Investigation and Directorate of Customs Technique at DGCE Head Office.
 - 1) Officials at Subdirectorate of Customs Registration of Directorate of Customs Technique opine:
 - a) Agree that the registration process of customs broker needs to be enhanced by comprehensively determining the profile of customs broker. All this time, the examination process in customs registration was just analysing administrative data, such as company's legal documents, financial statement, caretakers of the company, and the employees. But not yet analyse the data of customs offences and customs crime, data from related authority, company's internal control system, and history of offences conducted by the owner or their employees.
 - b) Customs had not yet ensured the employees registered during the registration process who had the certificate of customs expert, had expertise and competency as an expert, because they only presented the certificate. There's no guarantee that the respected employee(s) were active and having sufficient customs knowledge. The certificate should have certain period to ensure that the holder is still actively work in the customs-related field and truly possess sufficient competency and always update their knowledge.
 - c) Educational background's level of customs broker's employees registered as customs expert has not yet been considered in determining the profile of customs broker. The official recommended that the higher the educational background of the employee, the higher the score of the profile.
 - 2) Officials at Subdirectorate of Intelligent of Directorate of Enforcement and Investigation (EI) opine:
 - a) The calculation of risk engine, used by Directorate of EI for channeling customs declarations had not yet included the score of the profile of customs broker, because as of today, the officials has not yet found the right algorithm's formula.

Risk engine, which currently used include the record of customs brokers in the last two years period. Score of the profile resulted from the registration process was considered to be insignificant compared with another score used in risk engine, so that it would not significantly affect the channeling of customs declaration.

- b) There was no comprehensive study related with profile of customs broker and their business process, whether customs broker worked independently in filling the customs declaration in import process, or they were under strong influence from the importer to breach the regulation. This will be interesting to explore further.
 - c) Profile of customs broker was used to assess the profile of the importation in the process of channeling the customs clearance. The correlation between the profile of customs broker and the level of evasion in the red channel is not strongly relevant, according to an analysis conducted internally at Directorate of EI. The channeling process was mostly decided based on the profile of importer.
 - d) The current channeling mechanism used linear regression and machine learning through a system called SKPJ (*Sistem Kepatuhan Pengguna Jasa* or Stakeholder's Compliance System). In SKPJ, customs broker received profile score, but not yet used as a parameter in channeling risk assessment component, meaning that the profile of customs broker had not been used.
- b. FGD/Interview with Customs Specialist and Enforcement and Investigation Officials at the Service Office
- 1) Customs Specialist:
 - a) Profile of customs broker were not yet displayed at the tab of customs specialist in Customs and Excise Information System and Automation (CEISA).
 - b) During the document examination process, customs specialist also observes the address of the customs broker, in that way customs specialist had indirectly considered the profile of customs broker during the examination process.
 - c) Low risk customs brokers were considered not yet played a role in importation process, mostly their role was assisting importer in lodging customs declaration to DGCE.
 - d) High risk customs brokers, occasionally give negative input or influence which potentially change the tariff classification to get a lower state collection or to avoid the regulation on prohibited and restricted goods.
 - e) Legally, there was an agreement between importer and customs broker, which include clauses that the importer bear full responsibility, in case a customs offence occurred,

administratively or crime. This agreement release customs broker from any offences, because they only assist importer in customs clearance activities.

2) Enforcement and Investigation Officials:

- a) All this time, Enforcement and Investigation Officials in analysing and monitoring of customs clearance process pay attention to the profile of customs brokers which affiliate with certain high-risk importer.
- b) Analysis dan monitoring, for green channeled importation was conducted by surveillance activities to measure the level of importer and customs broker compliance.
- c) Practically, Enforcement and Investigation Officials utilize profile of customs broker in monitoring customs clearance activities, including the process of the issuance of Intelligent Note.

c. FGD/Interview with Importer and Customs Broker

1) Low Risk Importer and Authorized Economic Operator (AEO):

- a) Customs broker is an important part in import business process.
- b) The existance of customs broker assist importer in the process of lodging of customs declaration and customs clearance from port to importer warehouse.
- c) In the occurrence of technical problem, customs broker hadn't acted as problem solver, but only a messenger of information from customs to importer, vice versa.
- d) Customs broker is not independent, because the decision related with the settlement of customs technique-related problems is the responsibility of importer.
- e) The selection of customs broker by Customs Primary Partner or AEO was mostly influenced by the affiliation relation with importer's principal (for example, importer from certain country will select customs broker recommended by its affiliate). The selection of customs broker by importer was also considered the customs broker's capital power. Customs broker with strong capital usually selected by importer.

2) Customs broker

- a) Customs broker was frequently asked by importer to bail the duties and taxes, so the power of capital was the main consideration of the selection of customs broker.
- b) Existencely, customs broker was only a customs intermediary and also a bailer of import expenses.
- c) Importer doesn't consider the profile of customs broker but more on the capital profile and other facility, such as warehousing.

CONCLUSION

A. Summary

In this section, researchers will present result of the analysis which was explored in the previous sections, as follows:

Matrix of Evaluation Decision Based on Perception of Respondents

No	Variable	Index	Decision
1	Effectiveness	79,57%	Giving desired results
2	Efficiency	89,39%	Had conducted various alternatives
3	Adequacy	87,16%	Had provided various recommendation alternatives
4	Equity	78,79%	Had provided recommendation alternatives
5	Responsiveness	64,87%	Recommendation alternatives had not been satisfying
6	Appropriateness	77,98%	Alternatives had not provided desired results

Based on the above decisions, we can conclude that:

1. The process of customs registration for customs brokers was effective. The result of the registration process had presented a valid profiling data on customs brokers, although the risk engine for import's channeling has not yet utilized this profile optimally.
2. Profile of customs brokers has provided benefits for DGCE in the supervision of customs clearance process. Nevertheless, currently, customs broker's profile can only be utilized by the enforcement unit and has not yet been displayed in CEISA system, so it can't be used by customs specialist in the process of document examination.
3. The use of customs brokers had not yet been providing added benefit for importer in the customs clearance's process. Customs brokers had not been functioned as problem solver, but only as a messenger from customs to importer, vice versa.
4. The use of customs broker in customs clearance's process had not yet provided benefit for DGCE in improving the importer's compliance. High risk customs broker, occasionally adviced importer to conduct evasion of tariff, to get lower tax and duties collection or avoid the regulation on prohibited and restricted goods.

B. Recommendation

In accordance with the above summary, researchers recommend:

1. In the Process of Customs Registration for Customs Broker
 - a. DGCE needs to formulate regulation on the levelling of customs broker's expertise and conduct periodic assessment, to ensure that the expert is active and catch up with the latest customs regulation. During the certification process, the test shall also

- measure the integrity of the testee with the objective that the customs broker can provide positive impact on the importer's compliance.
- b. Registration process of customs broker shall produce initial profiling, which include the expertise level of the expert. DGCE then conduct continuous monitoring to determine the profile of the customs broker consistently.
 - c. Educational background of the customs expert must be considered in determining the profile of customs broker.
2. Utilization of the Profile of Customs Broker for DGCE in Customs Clearance Process
 - a. It is necessary to display customs broker's profile in Customs Specialist tab in CEISA, as a reference in the process of document's examination.
 - b. The existence of customs brokers is expected to become change agent in customs clearance system, that work professional and accountable to ease DGCE in implementing customs regulation.
 - c. It is necessary to conduct another research on the independency of customs broker in delivering customs clearance process on behalf of importer.
 - d. The use of customs broker's profile in risk engine needs to be precisely formulated and the assessment of the profile needs to be done through quotation test of random inspection, surveillance, and audit.
 3. Benefit of the Use of Customs Broker for Importer
 - a. Customs broker must maintain high professional standards, transparent, and ethics,
 - b. Profile of customs broker must be considered into *risk engine*, especially customs broker which had been stipulated as AEO.
 - c. Customs broker must obey customs regulation and not affected by the willingness from importer to disobey the regulation.
 - d. In line with the development of technology in the future, the role of customs broker in the process of customs clearance will decrease. So, the expertise and competency of the customs broker must be improved dan monitored periodically. It is expected that the customs broker can be acted as advisor and problem solver to increase efficiency in customs clearance process.
 - e. Customs broker shall not only serve customs related matters, but also facilitate international trade, supply chain, financial operation, security issue in the delivery process, and compliance guidance on government regulation.
 4. Benefit of the Use of Customs Broker for DGCE
 - a. Interest of DGCE as revenue collector is contradictory to the interest from business to minimise expense. DGCE needs to provide extra incentives and special services for AEO's customs broker, so that the customs broker can assist DGCE to improve importer's compliance.

- b. DGCE needs to persuade and involve customs broker association in the formulation of custom related regulation and policy.
- c. DGCE shall not only formulate regulation to increase revenue and supervise imported or exported goods, but also notice how to facilitate efficient and timely trade.
- d. DGCE must formulate right regulation on the process of certification of customs expert, which not end at the initial certification process. The regulation must ensure that the knowledge and performance standard of customs broker can be maintained. The regulation must also include sanctions for customs expert who intentionally evade the regulation on customs.

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**STUDY ON THE IMPLEMENTATION OF SUPERVISION OF
THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE
ON SELF-MANAGED BONDED ZONE FACILITIES
(CASE STUDY AT CUSTOMS AND EXCISE SERVICE OFFICES
IN DGCE REGIONAL OFFICE OF JAKARTA AND
DGCE REGIONAL OFFICE OF WEST JAVA)**

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ABSTRACT

Transformation of Bonded Zone into Self-Managed Bonded Zone is aimed at providing efficiency and effectivity to all service users in keeping smoothness flow of entry and release of goods and stimulating export activities. The Self-Managed Bonded Zone has potential for problems and deviations to occur caused by monitoring and checking activities carried out independently by companies receiving the Self-Managed Bonded Zone facilities. The purpose of this academic study is to study and analyze: 1) the effectiveness of regulatory instruments, transactional monitoring media and human resources in monitoring Self-Managed Bonded Zone facilities; 2) constraints of Customs and Excise Service Office Type A of Marunda, Customs and Excise Service Office Type A of Bogor, Customs and Excise Service Office Type A of Bekasi, and Customs and Excise Service Office Type A of Purwakarta in monitoring the Self-Managed Bonded Zone facilities; 3) the effect of transformation from Bonded Zone into Self-Managed Bonded Zone on *kumandah* (detachment). This academic study uses a descriptive-analytical study method with qualitative approach. The results show that there are differences in policy standard and dispute onsite. Therefore, uniformity of regulation understanding is required. Transactional monitoring media has strengths and weaknesses that need attention in order to increase the effectiveness of monitoring. Most human resources of Liaison Officer do not understand their job description. The constraints of monitoring using IT Inventory, CEISA, and CCTV are that they cannot identify the correct quantity and type of goods with certainty and detail. The implementation of the Self-Managed Bonded Zone influences the cost of *kumandah*.

Keywords: Self-Managed Bonded Zone, Monitoring, Facility, Self-Managed Service

INTRODUCTION

A. Background

According to the President of the Republic of Indonesia's direction, the government should create policies that facilitate and stimulate export activities. Directorate General of Customs and Excise (DGCE) as a trade facilitator and industrial assistance in formulating policies to create a conducive business climate and stimulate export facilities. DGCE makes it happen by providing various fiscal incentives in customs facilities. One of the facilities is Self-Managed Bonded Zone (KBM).

Self-Managed Bonded Zone is a customs facility that can provide efficiency and effectiveness of service users and maintain the smooth of entry and release of goods. The transformation is carried out in order to provide certainty, increase trust, and accelerate the loading and unloading process for exporters and importers who transact in The Self-Managed Bonded Zone.

The transformation of Bonded Zone (KB) into Self-Managed Bonded Zone (KBM) offers various advantages over KB facilities. Some of the benefits that will be obtained when the company has KBM status, including independent service; time efficiency; ease in releasing of goods; business certainty (Midsuit, 2019).

The transformation of KB into KBM is intended not only to supervise efficiently but also to provide positive benefits to the economy. KBM has contributed to increased efficiency, as described in table 1.1.

Self-Managed Bonded Zone is a customs area that is entirely under the supervision of DGCE. The function of DGCE as trade facilitator and revenue regulator must continue to prioritize the aspect of supervision without neglecting the service function of the KBM facility so that it can be used in accordance with its designated corridor. In essence, there are state rights that must be supervised in order not to be misused.

In principle, the granting of facilities must certainly be balanced with adequate supervision. The Self-Managed Bonded Zone is one type of Bonded Storage Area (TPB). It has potential where violation may occur due to a large number of imported goods or goods originating from other places in the Customs Territory that are included to be produced on a relatively large scale. One of the customs violation modes in KBM is a false declaration of exit goods (the quantity/type), the release of goods before being approved by officials, et cetera. Data mapping of the risk of violation of KBM facility can be seen in table 1.2.

A false declaration is reflected in the case of violation of Bonded Zone facilities at the Customs and Excise Service Office (KPPBC) TMP A Tangerang on 21 April 2020, in the form of enforcement by the DGCE Regional Customs and Excise Officer of Banten against PT ADF who allegedly violated Article 102 letter f of Law Number 17 the Year 2006 concerning Amendment to Law No. 10 of 1995 concerning Customs. In addition, cases of violations of KB/KBM facilities also occurred in KPPBC TMP A Marunda during 2018-2019 (table 1.3) and KPPBC TMP A Pasuruan in 2018-2020 (table 1.4).

Based on the data of violation in KBM facility, it shows that it is essential to have a full, comprehensive, and holistic study on the supervision of DGCE on KBM facilities. In order to reach DGCE's vision and mission to become the leading customs and excise institution in the world.

B. Formulation of Problems

From the background stated above, the problems of the research can be formulated as follows:

1. Have regulations, transactional monitoring media, and human resources supported the effectiveness of DGCE supervision of KBM facilities?
2. What are the obstacles faced by KPPBC in implementing supervision of KBM facilities?
3. How does the transformation from KB to KBM affect the *kumandah*?

C. Objectives

Based on the formulation of problems, this study has the following objectives:

1. To review and analyze the effectiveness of regulatory instruments, transactional monitoring media, and human resources in DGCE's supervision of KBM facilities.
2. To review and analyze the obstacles faced by KPPBC in the implementation of supervision of KBM facilities.
3. To study and describe the effect of transformation from KB to KBM on the *kumandah*.

D. Scope

The researchers consider it necessary to provide a clear and focused scope as follows:

1. Research Objects and Period

a) Research Objects:

The research was conducted in the following places:

- DGCE Headquarters
- Regional Office of the Directorate General of Customs and Excise of Jakarta and West Java.
- Customs and Excise Service Offices:
KPPBC TMP A Marunda; KPPBC TMP A Bogor;
KPPBC TMP A Bekasi; and KPPBC TMP A Purwakarta.
The researchers chose these offices with consideration of the location of activities and the number of Self-Managed Bonded Zones that require customs and excise services and supervision.
- Self-Managed Bonded Zone:
PT. Komatsu Indonesia; PT. NSS Indonesia; PT. Kawai Indonesia 1; PT. Kawai Indonesia 2; PT. Xacti Indonesia;

PT. Sumi Rubber Indonesia; PT. Framas Indonesia; PT. Indomatra Busana Jaya; and PT. Permata Garment.

b) Research Period:

This research utilized primary and secondary data. Secondary data were collected for three months, from May 2020 to July 2020, while primary data were collected from June 2020 to August 2020.

2. Observed Elements

This research focuses on the effectiveness of supervision of Self-Managed Bonded Zone facilities, including regulatory instruments, monitoring media, and human resources (quantity and quality).

E. Benefit

In connection with the objectives, this research is expected to be beneficial for related parties, both theoretically and practically.

1. Theoretical benefits.

As a contribution of literature and scientific information, this research is expected to help people to understand, explore, and develop insights and knowledge in the field of customs and excise, especially regarding the supervision of DGCE on KBM facilities. The outcome of this research can also be used as material for teaching and learning activities.

2. Practical benefits.

As a paradigm of thought and a frame of reference for legal practitioners and law enforcement agencies, this research is expected to help them formulate appropriate and efficient policies in order to create a more specific concept in the field of supervision of KBM facilities.

LITERATURE REVIEW

A. Basic Conception of Self-Managed Bonded Zone

Juridically, the definition of Bonded Zone is stated in Article 1 number 3 of Government Regulation No. 85 of 2015 concerning Amendment to Government Regulation No. 32 of 2009 concerning Bonded Storage Area Jo. Article 1 number 4 of Regulation of the Minister of Finance No. 131/PMK.04/2018 concerning Bonded Zone, defines:

“Bonded Zone is a Bonded Storage Area to store imported goods and/or goods originating from other places in the Customs Territory to be processed or combined before being exported or imported for use.”

Based on Regulation of the Minister of Finance No. 131/PMK.04/2018 concerning Bonded Zone jo. Regulation of the Director General of Customs and Excise Number PER-19/BC/2018 concerning The Management of Bonded Zones, DGCE rebrands bonded zones by providing certainty and various conveniences to service users, as follows:

1. Ease/clarity for businesses:
 - a. Simplification, delegation, and acceleration of principle permit.
 - b. Removal of transactional permit.
 - c. Affirmation of tax regulations.
 - d. Problem-solving in the field.
 - e. Independent service for Bonded Zones that meet the requirements.
 - f. The application of the principle of one size does not fit all.
2. Increased supervision:
 - a. Service synergy between DGCE-Directorate General of Taxes (DGT).
 - b. Strengthening monitoring and evaluation (money).
 - c. Ease of freezing.
3. Improvement of bonded zone functions and objectives:
 - a. The purpose of the Bonded Zone is not only for direct export, but also for indirect export, import-substitution, downstream, and support particular industry.
 - b. Obligations to deliver economic impact.
 - c. Strengthening that Bonded Zone is a Customs Zone (Kemenkeu, 2019).

For every entry to Bonded Zone will be given the facility of suspension of import duty; excise duty exemption; Import tax (PDRI) is free; VAT (PPN); and LST (PPnBM) are free as well. The results of research from Pratiwi (2016) showed that VAT and LST facilities provided to the entrepreneur within bonded Zone (PDKB), PT Kawasan Berikat Nusantara, in Marunda Bonded Zone, had brought many benefits for PDKB in carrying out export and import activities. In 2017, UNIED surveyed 1244 companies

in Bonded Zones, which showed that as many as 54.4% of companies in Bonded Zones (textiles, electronics, and footwear) would choose to move the business to Vietnam if the facility was revoked (Oke Finance, 2019).

The Ministry of Finance records that there are 1,372 Bonded Zones in Indonesia. DGCE targets that in 2021-2022, all Bonded Zones in Indonesia can comply, so that they get independent services and transform into Self-Managed Bonded Zone.

Bonded Zone, which is designated as Self-Managed Bonded Zones, is a Bonded Zone that gets the green service category and meets the following criteria:

- a. Bonded Zone Entrepreneurs or PDKB have a low-risk service profile.
- b. Have a valid taxpayer status confirmation result (KSWP) according to the application.
- c. Meet the criteria:
 - 1) Have an Authorized Economic Operator Certificate (AEO) and/or other certification, that shows good company performance and/or management, issued by an authorized body or institution.
 - 2) Have utilized information technology to manage the entry and release of goods (IT Inventory).
 - 3) Have a high volume of activities and requires customs and excise services 24 hours a day, 7 days a week (24/7).
 - 4) Other considerations by the Head of Customs Office based on risk management (Article 67 paragraph (3) of the Regulation of the Director General of Customs and Excise Number PER-19/BC/2018).

Additional criteria based on the results of the Self-Managed Bonded Zone selection meeting by KPPBC TMP A Bogor, namely being in Quadrant IX TKKB and not committing customs violations for the last five years.

Map of the distribution of Self-Managed Bonded Zone in Indonesia in 2019 can be seen in figure 2.1. Bonded Zone Companies that have fulfilled the requirements to become a Self-Managed Bonded Zone at the research location are as follows:

- a. There are 6 KBM under the supervision of KPPBC TMP A Marunda, namely PT Daijo Industrial; PT Indomaguro Tunas Unggul; PT Sioen Indonesia; PT International Furniture Industries; PT Sinar Antjol; and PT Komatsu Indonesia.
- b. There are 15 KBM under the supervision of KPPBC TMP A Bekasi, namely PT NGK Ceramic Indonesia; PT Armstrong Industri Indonesia; PT Panasonic Gobel Energi Ind, PT Hogy Indonesia; PT Panasonic Industrial Components Indonesia; PT VS Technology Mfg. Indonesia; PT Panasonic Healthcare Indonesia; PT Sanwa Engineering Indonesia; PT Seiwa Indonesia; Omron MFG Indonesia; Skyworth International; PT

Chubb Safes Indonesia; PT Framas Plastics Technology; PT Toso Industry; and PT Yamaha Music MFG Asia.

- c. KBM under the supervision of KPPBC TMP A Purwakarta (1 company under the Hangar Post of PT Besland Pertiwi) as many as 10 KBM, which is engaged in non-textiles, namely PT Kawai Indonesia 1; PT Kawai Indonesia 2; PT NSS Indonesia; PT Sankosha Indonesia; PT Sinkona Indonesia Lestari; PT Sumi Rubber Indonesia I; PT Sumi Rubber Indonesia 2; PT Teraoka Seisakusho Indonesia; and PT Utac Manufacturing Services Indonesia.
- d. KBM under the supervision of KPPBC TMP A Bogor:
 - 1) KBM in 2019 amounted to 20 KBM, namely PT Ace Oldfields; PT Bukaka Teknik Utama; PT Citra Abadi Sejati (Cileungsi); PT Citra Abadi Sejati (Kedunghalang); PT Corinthian Industries Indonesia I; PT Daisen Wood Frame; PT Dasar Rukun; PT Fresh On Time Seafood; PT Honoris Industry; PT Indesso Aroma; PT JS Jakarta; PT Mastrotto Indonesia; PT Nittoh Presisi Indonesia; PT Panasonic Industrial Components Indonesia; PT Panasonic Industrial Components Indonesia; PT Smack Indonesia; PT Samsung Print & Pack Indonesia; PT SGP Electronics; PT Toa Galva Industries; PT Xacti Indonesia; and PT Ziben Indonesia.
 - 2) KBM in 2020 amounted to 49 KBM, namely PT Aurora World Cianjur; PT Dream Wear Company; PT Fujibolt Indonesia; PT Koin Baju Global; PT Nidecs Sankyo Opto; PT Ricky Garment Exportindo; PT Sepatu Mas Idaman; PT Medifarma Laboratories Inc.; PT Tradewind Indonesia; PT Golden Agin Nusa; PT OZ Guitar; PT Petra Sakti Madyatama; PT Shinwa Bumi; PT Tiga Gunung Internasional; PT Busana Prima Global; PT Viana Unggul Garmindo; PT Pratama Abadi Industri; PT Cipta Dwi Busana; PT GA Indonesia; PT Great Apparel Indonesia; PT Hanyoung Electronic Indonesia; PT Panen Mas Agung; PT RF Hightek; PT Sentral Bra Makmur; PT Zinus Global Indonesia; PT Woo Shin Garment Indonesia; PT Yong Jin Javasuka Garment II; PT Anugerah Abadi Bersama; PT Cahaya Subur Abadi; PT Fotexco International Clothing; PT Inkordan International; PT Mulia Cemerlang Abadi; PT Pampas Indonesia; PT Glostar Indonesia II; PT Three Six World; PT Simone Accessary Collection I; PT Simone Accessary Collection II; PT HJ Busana Indah; PT Young Dan Jaya; PT Yungnam Indonesia; PT KNH Garmindo Jaya; PT TA Global Indonesia; PT Muara Tunggal; PT Younghy Un Star; PT Sun Tak Indonesia; and PT Delta Ma Te Indonesia.

- 3) KBM Covid-19 amounted to 41 KBM, namely PT Fajar Tunggal Nasional; PT Gunung Salak Sukabumi; PT HIT Electro Mechanics Indonesia; PT Ken Lee Indonesia (Sukabumi); PT KG Fashion; PT L&B Indonesia; PT Manito World; PT Minu Garment Success; PT Nina Venus Indonesia; PT Star Comgistic Indonesia; PT Twintek; PT Yong Jin Javasuka Garment I; PT ACE Oldfield; PT Ganada Makmur Jaya; PT Indonesia Bahari Lestari; PT International Leather Works; PT Istana Garmino Jaya; PT Jmtech Global Clothing I (Tengsaw); PT Ken Lee Indonesia (Parung); PT Leaders World; PT Liebra Permana; PT M&S Apparel; PT Pelita Harapan Abadi; PT PPF Indonesia; PT Selaras Citra Nusantara Perkasa; PT Tunggal Indotama Abadi; PT YEH Brothers Wood Works Indonesia; PT Yuri Indo Apparel; PT Agung Cipta Indah; PT Blue Rose Narado; PT Daedong International; PT Noble Indonesia; PT Sung Bo Jaya; PT Sunindo Adi Persada; PT Terang Dunia Internusa; PT Daehan Global (Cibinong); PT Daehan Global (Citeureup); PT Gori Global Indonesia; PT Majuel; PT Permata Garment; and PT Sumber Mitra Gasutri.
- 4) KBM PSBB Sukabumi Cianjur amounted to 7 KBM, namely PT Blue Rose Narado (Cianjur); PT Citra Unggul Perkasa Garment; PT Cosmo Technology; PT Dasan Pan Pacific Indonesia; PT Laxmirani Mitra Garmino; PT Pou Yuen Indonesia; and PT Daehan Global (Sukabumi).

As for the basis of consideration of the establishment of Self-Managed Bonded Zone (KBM) are as follows:

- a. Establishment of KBM in KPPBC TMP A Purwakarta:
 - 1) Bonded Zone with a green profile and obtaining AEO criteria is considered to be able to import goods independently.
 - 2) They have a limited number of Hangar Post Officers in TPB compared to the number of companies receiving TPB facilities.
 - 3) Accelerate the completion of customs documents.
 - 4) There is an imbalance between the number of Customs and Excise Hangar Officers assigned to all TPB and the budget for detachment funds for employees who supervise TPB with the number of KB that must be supervised in all parts of Indonesia.
 - 5) The concept of supervision that does not impede the entry and release of goods at TPB.
 - 6) Efficiency in time management.

- b. Establishment of KBM in KPPBC TMP A Bogor:
 - 1) Following up commitment to the implementation of risk management.
 - 2) There is no Industrial Area in the KPPBC TMP A Bogor surveillance area.
 - 3) The extent of the monitoring area of KPPBC TMP A Bogor with a relatively far distance from one Bonded Zone to another in one cluster.
 - 4) The ratio of the number of employees who will be assigned to carry out services and supervision with the number of Bonded Zones is not balanced for the ideal measure of supervision and service. The number of the Head of Hangar Sub-section is 34 persons and Examiner is 40 persons, while the number of TPB served is 134 TPB.
 - 5) Forms of aspirations towards Bonded Zone companies that have shown good performance and are obedient.
 - 6) Following up on piloting The Self Managed-Bonded Zone.
- c. Establishment of KBM in KPPBC TMP A Bekasi:
 - 1) The number of human resources in DGCE that supervise Bonded Zone is not proportional to the number of Bonded Zones exist.
 - 2) Realizing the principle of trust and verify of services and supervision of customs to stakeholders, especially Bonded Zones that have high compliance and low-risk profile.
- d. Establishment of KBM at the DJBC Regional Office of West Java:
 - 1) Bonded Zone Entrepreneurs who are designated as Self-Managed Bonded Zone are considered to have been able to carry out its services and supervision in Bonded Zone, to minimize the number of Customs officers who work directly in bonded zones.
 - 2) The total number of the Head of Hangar Sub-section is not proportional to the number of Bonded Zones, on average 1 (one) Head of Hangar Sub-section shall provide services and supervision to 4 (four) Bonded Zones.
 - 3) Services in Bonded Zone are carried out based on risk management with the responsibility remaining attached to the appointed DGCE officers.
 - 4) The budget issued to finance Bonded Zone services is quite large.

Self-Managed Bonded Zone is a continuation of the Bonded Zone scheme that offers various advantages over Bonded Zone facilities, among others:

- a. Independent services.
The process is carried out using the optimal system automatically for 24 hours and carried out independently by the company. Nevertheless, according to the resource person of PT Sumi Rubber Indonesia not all services can be done independently by the company, such as the re-export process, documents that have received red lines, enumeration, and destruction must remain coordinated and supervised by the Customs Hangar.
- b. Time efficiency.
Self-managed bonded zone may reduce the time wasted due to waiting for the arrival of Customs and Excise Officers in entry and exit of goods processes. The time wasted because each Customs Officer must supervise more than 1 (one) Bonded Zone. On the other hand, the implementation of Self-Managed Bonded Zone assistance can appoint officials or employees of the company as Liaison Officer (LO). This LO can play a role in assistance and communication between DGCE and Self-Bonded Zone, by fulfilling the following requirements:
 - 1) Obtaining power of attorney from the Board of Directors / Person in Charge of the company.
 - 2) Delivering signatures specimen.
 - 3) Can appoint more than one LO.
 - 4) Submitting a notification to the Head of Customs Office in the case of a change of LO.
 - 5) Suppose the determination of KBM is carried out officially. In that case, the Head of Customs Office can appoint the company's LO, namely the person in charge of the KB permit, the employee who handles export and import activities, and/or based on the recommendation from the company.
- c. Ease of expenditure of goods.
Self-Managed Bonded Zone Company can conduct activities, such as monitoring the implementation of stuffing goods, sticking and releasing customs and excise security signs, as well as checking goods in and out.
- d. Business certainty.
Self-Managed Bonded Zone Company will get certainty in terms of business, and this can boost their business development (Midsuit, 2019).

B. Supervision of Self-Bonded Zone Facilities

Article 1 letter a Regulation of the Director General of Customs and Excise Number P-53/BC/2010 dated 23 December, 2010 concerning Supervision Procedures, defines:

“Supervision is the entire surveillance activities in the field of customs and excise which includes intelligence activities, enforcement, case handling, intelligence and narcotics enforcement, psychotropic and narcotics precursors, and management of operational facilities”.

In line with the transformation of the Bonded Zone supervision system into Self-Managed Bonded Zone, DGCE changes several services and supervision provisions, as can be seen in table 2.1.

Tools of DGCE supervision of Self-Managed Bonded Zone are carried out in the following ways:

- a. Transactional supervision, through Customs Excise Integrated System and Automation (CEISA); Computer-based inventory information system (IT Inventory); Closed Circuit Television (CCTV); CITAC; Information System Monitoring and Analysis of Bonded Zone Company’s Goods Flow Transactions (SIMANTAB); SIPANDAI; and PICKLED.
- b. Periodic supervision, through general monitoring and special monitoring; micro-evaluation; SILFIANA profiling; and Bonded Zone Health Level (TKKB).

Type of IT Inventory application used by KBM companies are as follows: PT NSS Indonesia (Odoe EIDR); PT Komatsu Indonesia (Global Protect); PT Sumi Rubber Indonesia (EIDR IFS); PT Framas Indonesia (Win line); PT Kawai Indonesia (EZ Runner); and PT Permata Garment (AKB 98).

DGCE mapping the condition of IT Inventory into 4 (four) types, namely category A (integrated system); category B (database mirroring), category C; and category D. DGCE gives special attention to companies in category C and D by forming a Joint Team consisting of officers/employees from head office, regional offices and service offices to assist is concrete evidence of DGCE in carrying out its function as industrial assistance. Self-Managed Bonded Zone under the supervision of KPPBC TMP A Purwakarta and KPPBC TMP A Bekasi has an IT Inventory category which can be seen in table 2.2.

Article 20 in Regulation of the Director General of Customs and Excise Number PER-19/BC/2018 concerning Bonded Zone Management, determines CCTV must be installed at the location of the entrance and exit door of goods and people; disassembly of goods; loading of goods; stockpiling of raw materials; stockpiling of produce, and other locations as needed in accordance with the consideration of the Head of Customs Office. The number of CCTV in KBM under the supervision of KPPBC TMP A Marunda, KPPBC TMP A Purwakarta, and KPPBC Type A Bekasi can be seen in table 2.3. CCTVs are utilized to detect all surveillance activities of entry and exit of goods in KBM, without having to be in the place, so that all situations can be monitored and controlled. Data from CCTV monitoring by KPPBC TMP A Bekasi Monitoring Team can be seen in table 2.4.

RESEARCH METHODS

A. Type of Research

This academic study uses descriptive-analytical methods. According to Sugiyono (2003), descriptive-analytical method is a method that serves to describe or give an overview of the objects studied through data or samples that have been collected as is without doing analysis and making conclusions that apply to the public. The researchers use a descriptive-analytical method in order to find the facts that occurred in the location of Self-Managed Bonded Zone. It is then processed, reviewed, and analyzed in detail and in-depth to be concluded. In analyzing the results of this studies, researchers use qualitative approaches to answer problems that require a profound and thorough understanding of the subjects studied.

B. Types and Data Sources

The data sources used in this academic research consist of:

1) Primary data.

Considering the number of companies receiving KBM facilities and data that are homogeneous, the researchers decided to choose a purposive sample against KPPBC that supervises KBM activities, as can be seen in table 3.1. In addition, the researchers selected a purposive sample of the Liaison Officer (LO) from the company receiving the Self-Managed Bonded Zone facility, as can be seen in table 3.2.

2) Secondary data.

This study uses secondary data sources which are divided into 3 (three), namely:

a) Primary material

- Constitution of the Republic of Indonesia Year 1945;
- Law No. 17/2006 on Amendment to Law No. 10 of 1995 on Customs;
- Law No. 39/2007 on Amendment to Law No. 11 of 1995 on Excise;
- Government Regulation No. 85/2015 concerning Amendment to Government Regulation No. 32/2009 concerning Bonded Storage;
- Regulation of the Minister of Finance No. 197/PMK.04/2016 concerning Guidelines for The Implementation of Bookkeeping in the Field of Customs and Excise;
- Ministry of Finance Regulation No. 131/PMK.04/2018 concerning Bonded Zone;
- Regulation of the Minister of Finance No. 31/PMK.04/2020 concerning Additional Incentives for Bonded Zone Facility Recipient Companies and/or Ease

of Import of Export Destinations for Handling the Impact of Corona Virus Disease Disaster;

- Regulation of the Minister of Finance No. 34/PMK.04/2020 concerning Provision of Customs and/or Excise Facilities and Taxation on Imports of Goods for the Purposes of Handling the Corona Virus Disease Pandemic 2019 (Covid-19);
 - Regulation of the Director General of Customs and Excise Number PER-09/BC/2014 concerning The Application of Computer-Based Inventory Information System in User Companies of Bonded Exemption, Return, and Storage Facilities, as well as Confidentiality of Data and/or Information by the Directorate General of Customs and Excise;
 - Regulation of the Director General of Customs and Excise Number PER-11/BC/2016 concerning Guidelines for the Implementation of Temporary Placement (*Detasering*) of Employees of the Directorate General of Customs and Excise;
 - Regulation of the Director General of Customs and Excise Number PER-19/BC/2018 concerning The Procedures of Bonded Zones;
 - Regulation of the Director General of Customs and Excise Number PER-02/BC/2019 concerning The Procedures of Monitoring and Evaluation of Recipients of Bonded Storage Facilities and Recipients of Ease of Import Facilities for Export Purposes;
 - Various relevant laws and regulations.
- b) Secondary material.
- Secondary material consists of legal opinions / doctrines / theories obtained from textbooks, scientific journals, research reports, scientific works, papers both published and unpublished, as well as articles in various websites related to this research.
- c) Tertiary material.
- Tertiary materials are obtained from Indonesian Dictionary, English Dictionary, Legal Dictionary, Encyclopedia, Cumulative index and other materials related to research objects, as well as other sources that support this research.

C. Data Collection Techniques

Data collection techniques in this academic study are as follows:

- a) Observation (participant observer technique).
- Observation is a systematic observation of the activities of individuals or other objects under investigation (Kusuma,

1987). Researchers use unstructured observation, which is data collection that does not provide a limit to reviewers to observe certain behaviors or events (Yusran, 2017). Since in conducting observations, the researchers do not use standard instruments, but only in the form of observation signs.

b) In-depth interview.

This academic study uses semi-structured interview techniques. According to Sugiyono (2003), semi-structured interviews are freer in practice than structured interviews. The researchers used semi-structured interview methods in order to find problems more openly, in which the interviewees were asked to express opinions and ideas.

c) Literature studies (documentation).

Documentation study is a way of collecting data on various materials contained in the literature room, which are relevant to research (Koentjaraningrat, 1983). The documents that have been obtained are then analyzed (parsed), compared, and combined (synthesis) to form a systematic, reliable, and comprehensive study of the supervisory function of DGCE on Self-Managed Bonded Zone, along with the obstacles faced.

D. Data Analysis Method

Data analysis is an effort made by working with data, organizing data, sorting it into manageable units, synthesizing them, finding patterns, discovering what is essential and what is learned, and deciding what can be explained to others (Moleong, 2012). In analyzing the data, the researchers used 5 (five) strategies from Li and Seale (2007), namely connecting; separating; comparing; quantifying; and deleting.

E. Data Validity Testing

In order to assure the data credibility of this research, the researchers use triangulation of sources. It is a credibility test that is comparing and checking the degree of trust of information obtained through different times and tools in qualitative research (Moleong, 2012). In order to test the credibility of this academic study data, the researchers cross-checked the data that has been obtained through several sources, namely: Untung Basuki as Director of Customs Facilities of DGCE Headquarters and Nurtanti Widiasari as Head of Customs Facility of DGCE Regional Office of West Java.

DATA ANALYSIS AND DISCUSSION

To ensure the accuracy of the answers given by respondents, a credibility test using triangulation of sources is required. In this study, credibility test was conducted on several items of open statements on regulatory variables related to Self-Managed Bonded Zone; surveillance media; quantity and competence of human resources in CCTV Monitoring Team and Liaison Officer; as well as constraints of Supervision in Self-Bonded Zone Facilities.

A. Regulatory Aspects

Based on the summary results of interviews with resource persons, the provisions governing the Self-Managed Bonded Zones have strengths and weaknesses, as follows:

- 1) Strengths
 - The provisions governing the Bonded Zone (KB) are sufficient to accommodate all necessary aspects of supervision.
 - The implementation of effective supervision for Self-Managed Bonded Zone (KBM) is similar to the supervision in conventional KB.
- 2) Weaknesses
 - Some aspects needed for the implementation of effective supervision in KBM have not been fully contained in the Regulation of the Director General of Customs and Excise Number PER-02/BC/2019. There is only monitoring to conduct supervision of KBM.
 - The operational and transactional technicalities in KBM, which is carried out by the company itself (Liaison Officer), needs to be regulated since it has not been specifically regulated and not complete yet.
 - Several things must be adjusted to the company's business conditions. In this regard, DGCE can give particular treatment about the issuance of KBM permits.
 - There are no specific regulations that become a reference for KBM. Thus, it is possible to have different standards/treatment for each office and policy disputes in the field.

In order to strengthen the results of the interview, the triangulation was conducted through an interview with the Head of Customs Facility of the DGCE Regional Office of West Java, who stated that "*It is necessary to establish a special legal umbrella regarding Self-Managed Bonded Zones*".

The opinion of the Head of Customs Facility of DGCE Regional Office of West Java was different from the opinion of the Director of Customs Facilities of DGCE Headquarters, who stated that:

“We need to explain in advance that KBM is a KB which is given the approval to be able to perform services independently. All regulations both regulation of the Minister of Finance and Regulation of the Director General, even up to the service computer system or CEISA TPB has accommodated the service independently in KB. What distinguishes is that customs and excise officers carry out KB service. For example, goods entry services (gate in), the release of safety signs, recording/input the results of the implementation of dismantling goods. On the other hand, KBM service activities carried out by the company itself in the independent gate application menu. The difference treatment in the field is not due to the absence of regulations, but because of different understanding and interpretation. The answer does not have to change or formulate new regulations, but building uniformity in understanding the regulation. That is the most important and becomes the main homework for headquarters”.

B. Media Surveillance Aspects

1) Computer-Based Inventory Information System

In the interests of DGCE service and supervision, to the company receiving KBM facilities, DGCE requires the company to own and utilize computer-based inventory information system (IT Inventory). Based on the summary of interviews with resource persons, IT Inventory has strengths and weaknesses in KBM supervision, as follows:

a. Strengths

- Facilitate in providing good service.
- Facilitate the implementation of monitoring activities in KBM.
- Used to conduct non-physical surveillance by customs.
- As a customs analysis tool for the inflow and outflow of company goods.
- Make it easier for companies to manage their inventory.
- Make it easier for companies to produce information for stakeholders including DGCE.
- Make it easier to find out the stock of goods, mutation of goods in real-time, and automation reports.
- Make it easier to find out company balances.
- Facilitate profiling of companies.
- Facilitate control over the inventory of the facility receiving company.
- Anticipating double data and human errors.
- Can find out the current condition of the company.
- Make it easier for companies to reconcile customs documents with the movement of inventory in IT Inventory.

- The company may receive service improvement according to profile and criteria for fulfilling IT Inventory requirements.
- Reducing paper usage.
- Effective and efficient because it is not done manually.
- All data is recorded in a database and integrated into one system.
- Data can be accessed in real-time by customs authorities.
- There is no shortage as long as each facility receiving company implements in real-time, continuously, and uses a sub-system application with financial reports.
- The implementation of IT Inventory is effective to protect the rights of the state in controlling imported goods to/from KBM if IT Inventory is actually implemented and utilized maximally by customs.

b. Weaknesses

- At the beginning of implementation, users in the company need to adapt.
- It requires a high cost to purchase IT inventory application.
- Requires periodic maintenance.
- Requires adequate hardware and software to access.
- Each company has a different IT Inventory application, with different menus, views, and access methods.
- The company has a Standard Operation Procedure (SOP) for the timeframe of inputting inventory supplies to a different IT Inventory. That makes Customs cannot see IT Inventory data that is really up to date.
- The company has another inventory system, apart from IT Inventory which is connected to Customs.
- There is an opportunity for fraud to occur if security is not good enough.
- If there is a power or network failure, it will be difficult to access the desired documents.
- The data entered may be invalid.
- If there is an internet error and there is a problem with the data system from the vendor, then there may be data input problems.

Director of Customs Facilities in DGCE Headquarters stated that:

“IT Inventory is one of the surveillance tools. This does not mean that if IT Inventory is bad, then the company must have committed violation and vice versa. If the IT Inventory is a sub-system of the company’s accounting system, of course it will be easier to detect if the company has committed a violation. IT Inventory has weaknesses if there is no analysis or the ability of the human resources to perform the analysis is inadequate”.

The researchers also conducted an interview with the Head of Customs Facilities, DGCE Regional Office of West Java, who stated that

“IT Inventory makes it easier to monitor activities in KB, but if there a unit within the company that is not disciplined in its utilization, it will cause invalid data”.

2) Customs Excise Integrated System and Automation

One of the essential factors in determining the successful implementation of an information system is that the system has good quality and is able to provide user satisfaction. From respondents' opinion, CEISA has strengths and weaknesses, as follows:

a. Strengths

- Simplify the service process.
- Faster and more practical in document creation.
- Reduce paper usage.
- Provide complete transactional data.
- Provide data or information needed for material analysis.
- Can view the document data of a company.
- Multiple menus can be downloaded.
- Can communicate online.
- Can create reports for each document automatically.
- Can pull or backup data for auditing needs.
- Can be accessed anywhere and anytime in real time 7x24 hours.
- Fast response process.
- Make it easier to view documents from previous years.
- Centralized customs document service system.
- Centralized databases and servers.
- The system is automated and integrated with manifest data and tax data.

b. Weaknesses

- Limitations in data downloading.
- There are frequent system errors in CEISA.
- CEISA servers still experience frequent downtime, so that service users have difficulty getting a response.
- Frequent queues of data during communication, resulting in delays in obtaining SPPB responses.
- CEISA is carried out centrally and it is not possible to handle reserves by the service office. In case there is a long system disruption, the customs document service process will be delayed nationally. That will cause the document submission process to be delayed. Thus, the process of releasing and entering goods becomes hampered.

- For research purposes, KPPBC requires a database of customs documents of TPB companies in their respective regions. However, the download menu of document reports takes a long time and some data does not appear when downloaded. For example: BC 27 entry while BC 25 status has not been completed.
- Manual service implementation is rarely/challenging to do.

In order to strengthen the respondents' opinions, the researchers triangulated by conducting an interview with the Director of Customs Facilities of DGCE Headquarters, suggesting that

“For technical issues regarding limitations in data downloading; the document report download menu takes a long time, some data does not appear when downloaded; and the occurrence of data queues during communication is certainly likely to occur. Moreover, the speed of internet connection in various regions is also not the same. CEISA has weaknesses if there is no analysis or the ability of the human resources conducting the analysis is inadequate.”

Head of Customs Facilities DGCE Regional Office of West Java, stated that

“Submitting data has been done online and is integrated in the same system. Making it easier in serving, supervising and monitoring activities. Nevertheless, the problem is still frequent system errors in CEISA”.

3) Closed Circuit Television

Utilizing CCTV to supervise the activities of entering and releasing goods in KBM through the control room (monitoring room), has strengths and weaknesses, as follows:

a. Strengths

- Facilitate Customs officers in the implementation of supervision activities in KB.
- Provide information on unloading and loading of goods, so that the amount of goods being unloaded and loaded is monitored.
- Supervise the inflow and outflow of goods without having to come to the site.
- Provide information on the exit and entry of vehicles.
- Provide information as an analysis material if there is information from the field about the planned release of goods with indications of violations. Information can be in the form of a camera in certain part that is turned off, goods are prepare to be released in the warehouse, some vehicles seem to be prepared for departure, and so on.

- Provide recorded data at least seven days in advance if there is a violation during that period and can be used as evidence of violations.
- Supervision and monitoring of entering and releasing goods activities can be done anywhere and anytime as long as there is an internet connection, including being accessed through a mobile application.
- As data support in case of irregularities.
- Minimize costs.
- Minimize the risk of violations.
- It creates the psychological effects on business actors that they are always be supervised.
- As a preventive effort to minimize violations in the field of customs.
- The application of CCTV is quite effective in conducting surveillance by maintaining/monitoring as long as the sustainability of access is always maintained and has a good image quality and recording data. With the Bonded Zone CCTV, you will always be supervised 24/7. With sufficient monitoring by the MCR Officers who can utilize CCTV effectively, it may reduce the chance of violations.

b. Weakness

- CCTV monitoring through MCR cannot identify the correct amount and type of goods with certainty and detail when there are activities of importing and releasing goods.
- Covered limited area.
- The CCTV placement is not in the proper position. CCTV only displays certain locations, so there are certain parts that are used as places for loading and unloading goods that are not highlighted by the camera.
- Cannot replace direct supervision/observation entirely.
- The problem with the unstable internet network is that the location of KBM is quite diverse.
- Some CCTV usage can be monitored (trace) by the company admin, so that it can be known when and who the officers are monitoring.
- The company can remove playback, and there are no firm sanctions.
- Changes in the position of the spotlight/camera angle that are poor. It may change accidentally either due to weather, or imperfect fastening, making it difficult for officers to monitor.
- CCTV is sensitive to natural disturbances, such as lightning.
- The image quality is inadequate or the image display is unclear.
- Required large bandwidth.

- There is a time delay when displaying images.
- The decoder tool is broken and the application is not compatible.

In order to strengthen the results of the interview, the triangulation was conducted through an interview with the Director of Customs Facilities of DGCE Headquarter, suggesting that:

“CCTV placement has been arranged, where the CCTV will be able to see what items are being stripped or distuffed. If there is an indication that the unloaded goods are not in accordance with what has been declared, surveillance will be carried out with other tools, such as occasional inspection. The CCTV monitoring process aims to replace physical surveillance in KB. The location of CCTV is arranged in such a way that it can display the process from the moment of entering the goods (gate in), during unloading, to stockpiling and production process. The possibility of CCTV being monitored by the company admin is certainly possible, but please remember that CCTV is only one of the surveillance tools. If the regulations on KB are implemented, then IT Inventory analysis, CEISA, and CCTV, as well as random physical examinations are believed to be effective as a monitoring pattern amidst limited human resources compared to the number of KB that must be supervised. The downside is that if there is no analysis or the ability of the human resources to carry out the analysis is not adequate.”

The Head of Customs Facilities DGCE Regional Office of West Java, stated that:

“CCTV can help Customs Officers in the implementation of monitoring activities in KB. The advantages of CCTV are that activities in KB can always be monitored both at close and long distances. While the disadvantage is that there is still an unstable internet network problem due to the various locations of the KB. Another obstacle is that CCTV is quite sensitive to natural disturbances such as lightning, etc.”

According to the researchers, any information obtained from the IT Inventory, CEISA, and CCTV, must also be combined by utilizing all existing surveillance tools, such as applications, CITAC, SIMANTAB, SIPANDAI, SIDOI, ASINAN, TPS Online, et cetera. All surveillance media can be used as the main and alternative media simultaneously that support and complement each other, thus producing a product that is measurable and right on target.

C. Aspects of Human Resources

Human resources (HR) are intangible assets in an organization. Human resources can be said to be of high quality; that is, they have the ability to carry out the authority and responsibility given to them (Widodo, 2015).

1) HR CCTV Monitoring Team

Based on the summary results of interviews with resource persons, the HR CCTV Monitoring Team has strengths and weaknesses, as follows:

a. Strengths

- Knowledge sharing and technical guidance has been carried out to improve employee competence.
- The assigned officers must first master the existing tools and understand the business processes of the customs facility itself.
- Before being assigned to KBM, officers are required to understand and master the use of CCTV and IT Inventory.
- MCR officers conduct monitoring/analysis of CCTV and IT Inventory for all existing KB and KBM for 7x24 shift, as well as making analysis reports.

b. Weaknesses

- Not all Customs and Excise employees know how to analyze the TPB IT Inventory.
- The CCTV Monitoring Team requires education and analysis training.
- MCR human resources do not have analytical specification skills, and their capabilities are still limited. MCR human resources on average are only class 2A and 2B implementers, only given direction and guidance.

Head of Customs Facility DGCE Regional Office of West Java, stated that

“Most of the CCTV Monitoring Team has been able to master the operation of the said facility. Several times, training has been carried out in the form of training, workshops, and technical guidance in the framework of developing the capacity of employee related to the assignment.”

The Director of Customs Facilities DGCE Headquarters, stated that he opened space for all KPPBC to propose training for employees to be placed as IT Inventory Analysts. In addition, it also opens space for KPPBC to conduct workshops on how to analyze IT Inventory.

2) Human Resources Liaison Officer

Based on the summary of interviews with respondents, the obstacles faced by LO in controlling and checking documents for incoming and outgoing goods are as follows:

- a. It is difficult to get a response to PEB export documents.
- b. LO is often not considered by colleagues in companies who have equal or higher positions.
- c. If Top Urgent imported goods arrive at night, the LO must ensure that the goods are suitable.
- d. When there are a lot of documents, it is often late to close the document in the independent gate application.
- e. Assistance and communication between LO and Customs and Excise Officers in the field are constrained by distance, so communication uses WhatsApp group chat.
- f. The LO position is between two agency interests. If the violation of the law is committed outside the power of the LO, sanctions may be imposed in the form of layoffs from the company as well as sanctions from Customs.
- g. There is no clear guideline for LO yet.

Based on the summary results of interviews with the speakers, the HR Liaison Officer has strengths and weaknesses, as follows:

- a. Strengths
 - The LO for now has been adequate enough.
 - LO has received assistance from KPPBC that supervises it.
 -
- b. Weakness
 - The LO of KBM company has not yet understood the job description.
 - LO has not mastered the flow of customs documents entry and exit of goods in accordance with customs and excise provisions, especially Bonded Zones.
 - There are still significant differences in the competence of LO, because there is no competency standardization for LO.
 - LO still needs special guidance, so they do not make many mistakes.
 - LO appointed by the company still do not understand customs and excise regulations.
 - Requires additional and strengthening of job elements other than LO in KBM companies so that all parties synergize and support the activities of the LO in carrying out existing tasks.

Director of Customs Facilities, DGCE Headquarters, stated that:

“What Hangar has been doing, so far has also been done by the company, there should be no obstacles. Indeed, there are no rules requiring standardization of LO competencies, just as there are no rules requiring standardization of competencies of those responsible for KB or investors. DGCE’s job is to provide assistance.”

Head of Customs Facility, Regional Office of DGCE West Java, stated that:

“Currently, the Liaison Officer is not adequate to replace the work previously done by the Customs Hangar Officer. LO’s understanding of the regulations is still not maximal. Additional or strengthening of job elements other than LO is needed in order to replace the work of Customs and Excise Hangar Officers. It must be formulated comprehensively so as not to hamper service activities and create effective supervision.”

Given the importance of the role of LO in replacing the work previously performed by the Customs and Excise Hangar Officer, according to the researchers, the requirements for appointment of LO by companies must meet separate qualifications, namely having experience in the field in the export-import sector and having Customs Expert Certification or at least have participated in the Customs Expert school program/PPJK.

D. Constraints of Supervision of Self-Managed Bonded Zone Facilities

Based on the results of interviews with respondents, the obstacles faced by KPPBC in the supervision of Self-Managed Bonded Zone facilities are as follows:

- 1) KPPBC TMP A Bogor
 - The company’s internal control system still has weaknesses.
 - Understanding of IT Inventory as a sub accounting system is still low.
 - Independent monitoring has not been implemented.
 - Gate in BC 23 PJT is still through Head of Hangar Subdivision.
 - BC 27 in sometimes cannot be processed. The problem is the gate in status is not synchronized.
 - In the entry/exit gate menu, many statuses are not updated with CEISA.
 - The list of BC 27 documents is still old (before PMK 131) mixed between in and out.
 - Module version 3.1.8_7.

- Withdrawals of BC 27 in must filter the 'aju' number on two columns.
- The problem of "not gate in" because it has not been gate-out from the origin.
- Record gate out, no seal number input.
- The user portal cannot record the process of entry and exit.
- Damage to IT inventory and CCTV applications and networks that are beyond the authority of KPPBC.
- CCTV hardware in TPB.
- Human resources and tools.
- A large number of KB and KBM with a relatively wide area of supervision requires priority and coverage that is quite fast in prosecution.
- Limited number of human resources in supervisory and enforcement duties at the same time with a dense volume of supervisory duties.
- Lack of human resources for the MCR Monitoring Team, each of which has other duties and is often assigned to the field to assist the enforcement team, so that the CCTV monitoring assignment is disrupted to implement consistent 24-hour surveillance
- The adjustment from KB to KBM makes hangar officers and the company (Liaison Officer) need to adjust to the working mechanism of the KBM. LO appointed by the company is generally Export-Import Manager. Meanwhile, the LO competency level of LO of each KBM is different. By becoming a Self-Managed Bonded Zone, LO carries out the duties and functions of Hangar officers. That is why LO has to improve their competence in the administration of goods in and out, such as the process of closing documents, and others.
- Some KBM feels comfortable being supervised and accompanied by Hangar officers and have not been completely detached from the officers.
- For KBM that has a very high volume of activities, the inspection rate of 1% of the red line is still considered very high.
- The role of LO has received less attention from the company's leaders.
- LO officers have to do a gate-in process for BC 23 that comes, but they cannot do the gate-in process because the gate-out process has not been done at the loading port. This greatly disturbs LO's performance because LO still has to wait until the port of unloading performs the gate-out process.

- 2) KPPBC TMP A Bekasi
 - The timing of the vehicle in/out is incompatible with documents
 - Data between CCTV and documents are not synchronized.
- 3) KPPBC TMP A Purwakarta
 - There are no obstacles faced in the supervision of KBM facilities.
- 4) KPPBC TMP A Marunda:
 - There are no obstacles faced in the supervision of KBM facilities.

Head of Customs Facilities DGCE Regional Office of West Java, stated that the obstacles faced in the supervision of KBM facilities are as follows:

- 1) The large number of transactional activities in KBM companies.
- 2) During the transition period from conventional KB into KBM, there are still Standard Operation Procedures that are not implemented optimally.
- 3) There are still many technical matters that have not been regulated in the service at KBM.
- 4) IT Inventory and CEISA still experiencing errors.
- 5) Some CCTVs are inactive. The image quality is not good either because of weather, or other factors.
- 6) Changes in CCTV username and password are not notified to Customs officers.
- 7) The number of facilities in the monitoring room is inadequate.
- 8) The policy service facilities, so there is often some KBM who do not know the technical implementation of self-service.
- 9) Supervision of transactional activities only relies on data available in SKP and IT Inventory.
- 10) Surveillance activities are not optimal.
- 11) There is no standard control and service pattern.
- 12) The random red lines exceed 1%.
- 13) There are still technical problems related to services in KBM.
- 14) LO of KBM companies do not understand the job description.
- 15) LO's understanding of the regulations is still not maximum.

According to the Director of Customs Facilities of DGCE Headquarters, if the Regulation of the Director General of Customs and Excise regarding monitoring and evaluation of TPB is implemented, there will be no constraints.

The policies carried out by KPPBC in overcoming the obstacles to the supervision of Self-Managed Bonded Zone facilities are as follows:

1) KPPBC TMP A Bogor

- Conduct regular monitoring through a mechanism that has been regulated in PER-02/BC/2019 through general monitoring; special monitoring (simple examination, PSWW, in-depth examination) by all related units in KPPBC; and self-monitoring by the company.
- Increase the number of Special Teams due to the relatively large number of KBM based on each cluster.
- Decrease the level of inspection (random).
- Contacting the port of loading or gate-in process is carried out by hangar officers.
- Each Head of PKC Section and Special Team conduct a pattern of communication and assistance through WhatsApp group for all KBM in their respective clusters.
- Provide mentorship, communication, assistance, and consultation to LO, as well as opening a media discussion between Customs and Excise Officers with LO through WhatsApp Group.
- Conducting socialization of LO's duties and responsibilities to company owners or management and asking the owners to pay attention to LO officers in order to carry out their duties properly.
- Development of risk engine tools Information System Monitoring and Analysis of Goods Flow Transactions (SIMANTAB).
- Human Resource Development.

2) KPPBC TMP A Bekasi

- To carry out supervision of companies receiving TPB facilities, especially KBM, General Monitoring has been carried out in accordance with PER-02/BC/2019.
- Carry out a reasonable calculation of time tolerance. If passing the time, assistance and guidance are given.
- Test the consistency of finished goods code and raw goods code in IT Inventory.

3) KPPBC TMP A Purwakarta

- Monitoring and evaluating activities carried out by companies receiving the KBM facility, in accordance with PER-02/BC/2019.
- Giving sanctions to KBM who commit violations. For example one KBM enters the yellow line due to unfinished

billing and IT Inventory. After being fulfilled, the freeze is reopened.

The Head of Customs Facilities DGCE Regional Office of West Java stated that the policies in overcoming obstacles to the supervision of KBM facilities are as follows:

- 1) Establishment of a Special Team for Self-Managed Bonded Zone.
- 2) Continuous socialization and assistance to KBM companies.
- 3) Making SOP for KBM services in Customs and Excise Service Office and Customs and Excise Regional Office.
- 4) Socialization related to the rules on KB.
- 5) Conducting continuous evaluation.
- 6) Conducting continuous training to create more effective supervision.
- 7) Analysis of general and specific monitoring reports, customs audit recommendations, recommendations or requests to conduct evaluations from APF, active participation of TPB facility recipients, financial reports, TPB service profiles, and other considerations.
- 8) Analysis of micro-evaluation reports, audit recommendation analysis, and data collection related to the economic impact of providing TPB facilities.

Director of Customs Facilities, Head Office of DGCE, stated as follows:

- 1) There is already a standard pattern of supervision and service to KBM.
- 2) Supervision and services are certainly carried out with risk management.
- 3) If there are technical constraints regarding the application system, of course, it needs to be discussed together with IKC.
- 4) It could be that the internal control of a KBM company has weaknesses. If this happens, the supervision pattern will be adjusted accordingly.
- 5) The essence of random inspection is to test the compliance level of the company. Thus, the percentage can certainly be adjusted accordingly.
- 6) Customs and Excise Service Office can provide assistance.
- 7) Various existing surveillance tools can be utilized.

E. Temporary Assignment of the Directorate General of Customs and Excise's Employees

One of the reasons behind the implementation of KBM is the limited human resources to maintain the Bonded Zones and the number of

detachment costs for DGCE employees. KBM provides benefits in the form of efficient use of human resources for services and supervision, as well as the efficiency of the kumandah budget (detachment). Kumandah is a temporary assignment outside of its original position in order to carry out the duties and functions of DGCE and/or within the Ministry of Finance (Article 1 paragraph (1) Regulation of the Director General of Customs and Excise Number PER-11/BC/2016).

No Customs Officers, which was initially assigned to the KB to perform services and supervision, are being placed in KBM. It can save detachment costs that must be incurred by the state. According to the Director of Customs Facilities at DGCE Headquarters, the implementation of KBM will affect the cost of detachment. The budget, realization, and monthly average of the detachment cost of DGCE employees in KPPBC TMP A Bogor can be seen in tables 4.1, 4.2, 4.3, 4.4, and 4.5.

CONCLUSION

A. Summary

Based on the discussion that has been described and analyzed, it can be concluded as follows:

- 1) The effectiveness of regulatory instruments, transactional monitoring media, and human resources on KBM facility supervision:
 - a) The regulation of the Minister of Finance and Regulation of the Director General have provided the basis for the supervision of Self-Managed Bonded Zone facilities. However, there are different standards for each office and policy disputes in the field due to different understandings and interpretations. That is why it is necessary to have a uniform understanding of regulations.
 - b) Transactional monitoring media (IT Inventory, CEISA, and CCTV) have several strengths and weaknesses that need to be considered and improved in order to increase the effectiveness of supervision.
 - c) Knowledge sharing workshops and technical guidelines have been implemented to improve the competence of CCTV Monitoring Team. However, there are still some employees of CCTV Monitoring Team who do not have analytical specifications skills, and their abilities are still limited. At the same time, most of the Liaison Officer do not understand job descriptions and customs and excise regulations.
- 2) The Customs and Excise Service Office still face some obstacles in implementing the supervision of Self-Managed Bonded Zone facilities. Some of which are including IT Inventory, CEISA, and CCTV. They are not able to identify the correct amount and type of goods with certainty and detail when there are activities of importing and releasing goods.
- 3) The transformation from Bonded Zone to Self-Managed Bonded Zone affects the budget, realization, and the monthly average of the detachment costs.

B. Limitation of Research

This academic study has limitations in terms of the object, which does not adequately describe the real state of DGCE's supervision. It is because the resource persons in this research were only limited to KPPBC TMP A Marunda, KPPBC TMP A Bogor, KPPBC TMP A Bekasi, and KPPBC TMP A Purwakarta. For further reviewers, it is expected to expand the scope of

academic studies and increase the number of samples by expanding the research objects in several KPPBC throughout Indonesia.

C. Recommendation

The researchers make the following suggestions:

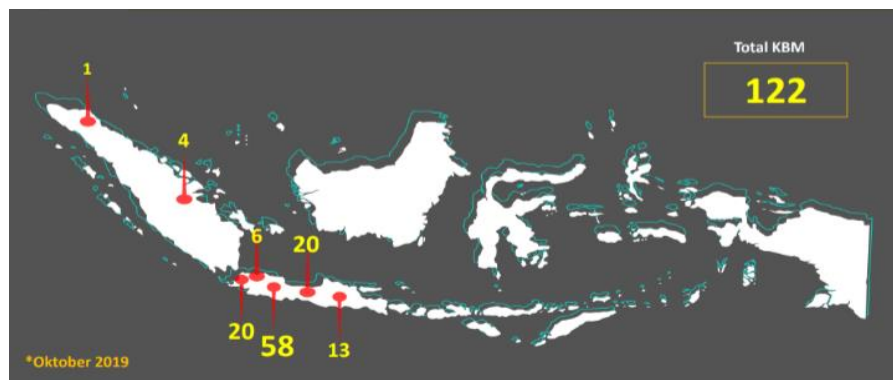
- 1) DGCE has a target that in 2021-2022, all Bonded Zone (KB) can comply so that they will get independent service and transform into Self-Managed Bonded Zone (KBM). In the other hand, KB entrepreneurs have concerns about and are not confident in running their operational activities independently. It is because they have an understanding that switching status to KBM is a "trap". In order to accomplish the target, this understanding needs to be straightened out.
- 2) The Customs and Excise Education and Training Center, together with DGCE, needs to develop a structured and sustainable training/workshop curriculum, which is following the needs of IT Inventory analysis officers and liaison officer job.
- 3) DGCE needs to make regulations that specifically regulate the Self-Managed Bonded Zones. It shall contain provisions on technical transactional supervision of KBM. In addition, it shall regulate the duties, functions, and authorities of the LO, as well as sanctions for LO who commit violations.

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APPENDIX

Figure 2.1
Data on Distribution of Self-Managed Bonded Zone in 2019



Source: KPPBC TMP A Bogor (2020).

Table 1.1
The Impact of KBM Facility Provision Measurement on the State Economy
Year 2018-2019

Indicator	KB (1372 KB)	KBM (119 KBM)	Percentage
Total exports	USD 47,12 billion (IDR662 trillion)	USD 6,13 billion (IDR86 trillion)	-
Total investment	IDR178,47 trillion	IDR19,6 trillion	-
Efficiency	30%		
<i>Unloading</i>	Waiting for Officer Approval (Average 60 minutes)	No need to wait (1 minute)	98%
<i>Loading</i>	Waiting for Officer Approval (Average 50 minutes)	No need to wait (1 minute)	98%
<i>Sim response</i>	10 Documents	1 Documents	90%
<i>Overtime cost</i>	580.500.000	465.715.000	20%
<i>Overtime hour</i>	25.365	18.980	25%
<i>Production Cost</i>	7.241.436.047	6.557.770.470	9%
<i>Overnight Trucking Cost</i>	10.800.000	900.000	92%
Efficiency	37%		

Source: KPPBC TMP A Bogor (2020).

Table 1.2
Mapping the Risk of Violation of KBM Facilities at KPPBC TMP A Bekasi

No	Company Name	Commodities	Risk
1.	Armstrong Industri Indonesia	Plastic and rubber goods	I
2.	NGK-Ceramics Indonesia	Plastic, paper or wood goods.	I
3.	Panasonic Gobel Energy Indonesia	Battery industry	II
4.	Hogy Indonesia	<ul style="list-style-type: none"> - Plastic goods in the form of kits/packs - Textile (non-woven) apparel in the form of shirts, pants, hats - Medical garment industry in the form of doctor/nurse operating clothes - Goods from textiles in the form of drape, accessories, std sewing, overall drape, non std drape, and non std sewing. - Plastic bags. - Surgical pouch and headgear (<i>both face adhesive tape</i>); dan <i>cardio load</i>. 	I
5.	Panasonic Industrial Components Indonesia	Electronics	II
6.	VS Technology Indonesia	Plastic, paper, or wood goods, electronics, motorized vehicles, or their components	I
7.	PHC Indonesia	Manufacturing of medical devices	III
8.	Sanwa Engineering Indonesia	Plastic, paper or wood goods.	I
9.	Seiwa Indonesia	Motorized vehicles or components	III
10.	Omron Manufacturing of Indonesia	Electronics	II
11.	Skyworth Industry Indonesia	Electronics	II
12.	Chubb Safes Indonesia	Audio and video equipment, and other electronics industry, machine & machine tool industry for metalworking, and metal furniture industry	II
13.	Framas Indonesia/Framas Plastic Technology	footwear	II
14.	Yamaha Music Manufacturing Asia	Non-traditional musical instrument industry and audio & video electronic equipment industry	III
15.	Toso Industry Indonesia	Curtain rails and accessories	II

Source: KPPBC TMP A Bekasi (2020)

Information:

I = riskier

II = quite risky

III = risky

Table 1.3
Data on the Enforcement of KPPBC TMP A Marunda in 2018-2019

No.	Date	BHP Type	BHP	Description of the Violation	
				Article	Mode
1.	29/01/2018	TPT	4 Roll = 145 Yard 100% Cotton	Article 45 paragraph (3) UU No. 17 Year 2006	Issuing goods from TPB before the approval of the Customs and Excise officials without any intention to evade customs obligations.
2.	02/02/2018	TPT	4 Package = 495 Kg Scrap Material Pieces		
3.	01/03/2018	Machine	1 Set Mold Handle Aekyung		
4.	14/03/2018	Machine	82 Set Industrial Sewing Machine		
5.	10/08/2018	TPT	1220 Piece Material Pieces 100% Polyester		
6.	04/02/2019	TPT	2.060 Yard of Fabric 100% Nylon and 17.628 Piece UPC Sticker		
7.	13/02/2019	TPT	1.500 Piece Garment Shirt (100% Cotton)		
8.	21/02/2019	TPT	6 Roll = 550 Yard Interlining		
9.	29/03/2019	TPT	4 Textile sacks		
10.	18/04/2019	TPT	-		
11.	23/04/2019	TPT	297 Set Panel cut from 100% Polyester Woven Fabric Peach CDC Print		
12.	13/06/2019	TPT	4 Bag = 5.900 Pieces of Panel pattern (67/33% Cotton/Polyester)		
13.	17/10/2019	TPT	1.319 Pieces of Panel pattern 60% Organic Cotton 40% Polyester Vortex Single Jersey DYED KNIT Fabric		
14.	22/11/2019	TPT	863 Piece of Front Body Cut Pattern		

Source: KPPBC TMP A Marunda (2020).

Table 1.4
Data on the Enforcement of KPPBC TMP A Pasuruan Year 2018–2020

No.	Date	Subject	Description of goods	Description of Violation		State's Potential Losses
				Article	Mode	
1.	30/04/2018	PT STBC	496,800 kg <i>Corn Starch</i>	Article 82 paragraph (5) UU No. 17 Year 2006	Transporting goods in the form of flour that is less/more than the declaration	IDR400.000
2.	13/06/2018	PT RSTI	101 <i>pieces flexible card clothing</i>	Article 45 Paragraph (3) UU No. 17 Year 2006	Removing goods from KB without documents/permission from Customs officials	IDR75.000.000
3.	12/09/2018	PT AKI	21 <i>pieces carbide tipped sawblade</i>	Article 45 paragraph (3) UU No. 17 Year 2006	Removing goods from TPB before approval by Customs officials (without documents)	IDR75.000.000
4.	12/09/2018	PT HTI	16 <i>pieces cutter saw dan 2 pieces circular saw</i>	Article 45 paragraph (3) UU No. 17 Year 2006	Removing goods from TPB before approval by Customs officials (without documents)	IDR75.000.000
5.	18/09/2018	PT IST	179,923 kg <i>aluminum scrap zorba</i>	Article 45 paragraph (3) UU No. 17 Year 2006	Importing non-ferrous metal scrap in which goods are suspected of being hazardous and poisonous waste	–
6.	03/10/2018	PT SON	80 <i>bags plastic pellets</i>	Article 45 paragraph (3) UU No. 17 Year 2006	Removing goods from TPB before approval by Customs officials (without documents)	IDR75.000.000
7.	05/12/2018	PT BTI	4 <i>units sewing machines</i>	Article 45 paragraph (3) UU No. 17 Year 2006	Removing goods from KB without documents/permission from Customs officials	IDR75.000.000
8.	23/12/2019	PT SHI	18 <i>rolls textile, canvas, tricot, and foam</i>	Article 45 paragraph (3) UU No. 17 Year 2006	Removing goods from KB without documents/permission from Customs officials	IDR75.000.000

No.	Date	Subject	Description of goods	Description of Violation		State's Potential Losses
				Article	Mode	
9.	23/12/2019	PT SHI	9 rolls textile, canvas, tricot, and foam	Article 45 paragraph (3) UU No. 17 Year 2006	Removing goods from KB without documents/permission from Customs officials	IDR75.000.000
10.	13/01/2020	PT IS	50 pieces case final RH and 17 pieces steel cage	Article 45 paragraph (3) UU No. 17 Year 2006	Removing goods from KB without documents/permission from Customs officials	IDR75.000.000
11.	13/01/2020	PT IS	50 pieces housing axle	Article 45 paragraph (3) UU No. 17 Year 2006	Removing goods from KB without documents/permission from Customs officials	IDR75.000.000

Source: KPPBC Tipe Madya Pabean Pasuruan (2020).

Table 2.1
Differences in Service and Supervision of KB and KBM

No.	Bonded Zone (KB)	Self-Managed Bonded Zone (KBM)
1.	Services are carried out by Customs and Excise Hangar Officers	Services are carried out independently by the company (simpler)
2.	The supervision conducted by Customs and Excise inhibits the entry and release of goods	Customs and Excise supervision of KBM without inhibiting the process of importing and releasing goods
3.	Monitoring of activities directly by Customs Officer and also utilizing IT	Monitoring of activities through CCTV and analyzing IT Inventory (modern)
4.	Compliance test: - Physical inspection - Inspection at any time - Periodic evaluation - Audit	Compliance test: - Random - Inspection at any time - Periodic evaluation - Audit
5.	Goods entry activities: - Check the correctness of the carrier (Customs Hangar) - Check the container number (Customs Hangar) - Input to the application system (Customs Hangar) - Unsealing (Hangar Customs) - Supervision of stripping (Customs Hangar)	Goods entry activities: - Check the correctness of the carrier (Company Security) - Check the container number (Company Security) - Input to the application system (Company Security) - Unsealing (Warehouse Officer) - Supervision of stripping (Warehouse Officer)

No.	Bonded Zone (KB)	Self-Managed Bonded Zone (KBM)
	<ul style="list-style-type: none"> - Check the correct number of packages (Customs Hangar) - Input to the application system (Customs Hangar) 	<ul style="list-style-type: none"> - Check the correct number of packages (Warehouse Officer) - Input to the application system (Warehouse Officer)
6.	<p>Goods release activities:</p> <ul style="list-style-type: none"> - Stuffing supervision (Customs Hangar) - Seal installation (Customs Hangar) - Administration of seals and input to the application system (Customs Hangar) - Supervision of goods release (Customs Hangar) 	<p>Goods release activities:</p> <ul style="list-style-type: none"> - Stuffing supervision (Warehouse Officer) - Seal installation (Warehouse Officer) - Administration of seals and input to the application system (Warehouse Officer) - Supervision of goods release (Company Security)

Source: KPPBC TMP A Bogor (2020)

Table 2.2
Computer-Based Inventory Information System Category

KBM	IT Inventory Category
KPPBC TMP A Purwakarta	
PT Kawai Indonesia 1	B
PT Kawai Indonesia 2	B
PT NSS Indonesia	A
PT Sankosha Indonesia	B
PT ShaIDR Semiconductor Indonesia	A
PT Sinkona Indonesia Lestari	A
PT Sumi Rubber Indonesia 1	A
PT Sumi Rubber Indonesia 2	A
PT Teraoka Seisakusho Indonesia	B
PT Utac Manufacturing Services Indonesia	B
KPPBC TMP A Bekasi	
Armstrong Industri Indonesia	A
NGK-Ceramics Indonesia	B
Panasonic Gobel Energy Indonesia	A
Hogy Indonesia	A
Panasonic Industrial Components Indonesia	A
VS Technology Indonesia	B
PHC Indonesia	A
Sanwa Engineering Indonesia	B

KBM	IT Inventory Category
Seiwa Indonesia	B
Omron Manufacturing of Indonesia	A
Skyworth Industry Indonesia	B
Chubb Safes Indonesia	A
Framas Indonesia/Framas Plastic Technology	A
Yamaha Music Manufacturing Asia	B
Toso Industry Indonesia	A

Table 2.3
CCTV Camera of KBM

Location	KBM	Number of CCTV Cameras
KPPBC TMP A Marunda	<ul style="list-style-type: none"> - PT Daijo Industrial - PT Indomaguro Tunas Unggul - PT Sioen Indonesia - PT International Furniture Industries - PT Sinar Antjol - PT Komatsu Indonesia 	<ul style="list-style-type: none"> 13 8 6 7 7 6
KPPBC TMP A Purwakarta	<ul style="list-style-type: none"> - PT Kawai Indonesia 1 - PT Kawai Indonesia 2 - PT NSS Indonesia - PT Sankosha Indonesia - PT ShaIDR Semiconductor Indonesia - PT Sinkona Indonesia Lestari - PT Sumi Rubber Indonesia 1 - PT Sumi Rubber Indonesia 2 - PT Teraoka Seisakusho Indonesia - PT Utac Manufacturing Services Indonesia 	<ul style="list-style-type: none"> 6 6 8 10 6 6 5 4 6 7
KPPBC TMP A Bekasi	<ul style="list-style-type: none"> - PT Armstrong Industri Indonesia - NGK-Ceramics Indonesia - Panasonic Gobel Energy Indonesia - Hogy Indonesia - Panasonic Industrial Components Indonesia - VS Technology Indonesia - PHC Indonesia - Sanwa Engineering Indonesia - Seiwa Indonesia - Omron Manufacturing of Indonesia - Skyworth Industry Indonesia - Chubb Safes Indonesia - Framas Indonesia/Framas Plastic Technology - Yamaha Music Manufacturing Asia - Toso Industry Indonesia 	<ul style="list-style-type: none"> 5 7 13 14 16 4 11 7 4 14 7 5 4 32 6

Table 2.4
Data of CCTV Monitoring Results by the Monitoring Team

No.	Company Name	Image Quality	Monitoring Results
1.	Armstrong Industri Indonesia	Clear	Appropriate
2.	NGK-Ceramics Indonesia	Clear	Appropriate
3.	Panasonic Gobel Energy Indonesia	Clear	Appropriate
4.	Hogy Indonesia	Clear	Appropriate
5.	Panasonic Industrial Components Indonesia	Clear	Appropriate
6.	VS Technology Indonesia	Clear	Appropriate
7.	PHC Indonesia	Clear	Appropriate
8.	Sanwa Engineering Indonesia	Clear	Appropriate
9.	Seiwa Indonesia	Clear	Appropriate
10.	Omron Manufacturing of Indonesia	Clear	Appropriate
11.	Skyworth Industry Indonesia	Clear	Appropriate
12.	Chubb Safes Indonesia	Clear	Appropriate
13.	Framas Indonesia/Framas Plastic Technology	Quite Clear	Appropriate
14.	Yamaha Music Manufacturing Asia	Clear	Appropriate
15.	Toso Industry Indonesia	Clear	Appropriate

Source: KPPBC TMP A Bekasi (2020).

Table 3.1
KPPBC Population

No.	Office	Source Persons	
		Position	Amount
1.	DGCE Regional Office of Jakarta	- Head of Customs Facilities	1
		- Head of Enforcement and Investigation	1
2.	DGCE Regional Office of West Java	- Head of Customs Facilities	1
		- Head of Section of Enforcement and Investigation Division	1
3.	KPPBC TMP A Marunda	- Head of Section of Enforcement and Investigation Division	1
		- Head of Section of Customs and Excise Service	1
			1

No.	Office	Source Persons	
		Position	Amount
		- Head of Section of Counseling and Information Services - Hangar - Monitoring Room Analyst	1 2
4.	KPPBC TMP A Bogor	- Head of Section of Customs and Excise Service - Head of Sub Division of Enforcement and Investigation Section - Hangar - Monitoring Room Analyst	2 1 2 2
5.	KPPBC TMP A Bekasi	- Head of Sub Division of Enforcement and Investigation Section - Head of Section of Customs and Excise Service - Hangar - Monitoring Room Analyst	1 1 2 1
6.	KPPBC TMP A Purwakarta	- Head Sub Section of Intelligence - Head of Section of Enforcement and Investigation Division - Head of Section of Customs and Excise Service - Head of Section of Internal Compliance - Monitoring Room Analyst (Monitoring Team)	1 1 3 1 1
Total Amount of Resource Persons			29

Table 3.2
Liaison Officer Population

No.	Location	Company Name	Amount of Resource Persons
1.	KPPBC TMP A Marunda	- PT Komatsu Indonesia	1
2.	KPPBC TMP A Bogor	- PT Xacti Indonesia - PT Permata Garment - PT Indomatra Busana Jaya	3 1 1
3.	KPPBC TMP A Bekasi	- PT Framas Indonesia	2
4.	KPPBC TMP A Purwakarta	- PT NSS Indonesia - PT Kawai Indonesia 1 - PT Kawai Indonesia 2 - PT Sumi Rubber Indonesia	2 2 1 3
Total Amount of Resource Persons			16

Table 4.1
Realization of Kumandah Official Travel Document (SPD) in
KPPBC TMP A Bogor
Year 2017 to 2019

Year 2017			Year 2018			Year 2019		
Budget	Realization	Monthly average	Budget	Realization	Monthly Average	Budget	Realization	Monthly Average
4.341.340.000	3.835.280.000	319.606.667	4.341.340.000	3.878.360.000	323.196.667	3.961.340.000	3.927.836.000	327.319.667

Source: KPPBC TMP A Bogor (2020).

Table 4.2
Realization of Kumandah Official Travel Document (SPD) in
KPPBC TMP A Bogor
Year 2017

Months	Realization
January	335.270.000
February	314.250.000
March	368.740.000
April	303.890.000
May	331.320.000
June	258.510.000
July	321.790.000
August	338.840.000
September	283.340.000
October	344.970.000
November	350.260.000
December	284.100.000
Total	3.835.280.000

Source: KPPBC TMP A Bogor (2020).

Table 4.3
 Realization of Kumandah Official Travel Document (SPD) in
 KPPBC TMP A Bogor
 Bogor Year 2018

Months	Realization
January	348.774.000
February	303.822.000
March	333.545.000
April	328.733.000
May	317.829.000
June	172.941.000
July	331.786.000
August	320.262.000
September	286.048.000
October	422.392.000
November	366.979.000
Desember	345.249.000
Total	3.878.360.000

Source: KPPBC TMP A Bogor (2020).

Table 4.4
 Realization of Kumandah Official Travel Document (SPD) in
 KPPBC TMP A Bogor
 Year 2019

Months	Realization
January	372.182.000
February	324.673.000
March	326.023.000
April	316.697.000
May	351.587.000
June	235.270.000
July	352.020.000
August	327.537.000
September	347.897.000
October	338.416.000

Months	Realization
November	323.909.000
December	311.625.000
Total	3.927.836.000

Sumber: KPPBC TMP A Bogor (2020).

Table 4.5
Realization of Kumandah Official Travel Document (SPD) in
KPPBC TMP A Bogor
Year 2020

Months	Realization
January	291.583.000
February	269.715.000
March	234.994.000
April	128.637.000
May	78.165.000
June	92.985.000
July	156.492.000
August	130.241.000
September	80.638.000
October	77.870.000

Sumber: KPPBC TMP A Bogor (2020).

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