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Special Monitoring of Bonded Zone Companies as a Source of State Revenue at Bogor Customs and Excise Office

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Abstract

Special monitoring is a mechanism carried out to identify potential non-compliance and ensure that customs obligations are fulfilled by companies receiving bonded zone facilities. The study was conducted using a descriptive-narrative approach by utilizing and processing data on invoices from special monitoring results in 2024 and 2025 at Bogor Type A Customs and Excice Supervision and Service Office. This study examined the extent of the contribution of state revenue from special monitoring to the 2025 state revenue target. The results showed that special monitoring made a real contribution to state revenue, with a total realization of 11.47 billion rupiah by November 1, 2025. This contribution is still relatively small, namely 1.65% of the total state revenue target in 2025 (693.79 billion rupiah); therefore, the role of special monitoring is still complementary. However, when viewed from the aspect of contribution to the increase in revenue targets from 2024, which amounted to 70.07 billion rupiah, invoices from special monitoring have a significant impact of 16.38%.

Key words: bonded zone, sepcial monitoring, state revenue.

INTRODUCTION

The Directorate General of Customs and Excise is one of the echelon I units under the Ministry of Finance of the Republic of Indonesia that plays a role in maintaining the stability of national sovereignty in the fields of economics and trade. It serves as the implementer of government policy in the fields of customs and excise, which includes facilitating trade and industry (trade facilitator), guarding borders and protecting Indonesian society from smuggling and illegal trade (community protector), and as an institution that collects state revenue in the customs and excise sectors (revenue collector). This characteristic is what distinguishes the Directorate General of Customs and Excise as an organization that has a

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self-identity different from other government organizations. According to Sobirin (2022), he states that an organization is a social unit or social entity established by humans for a relatively long period of time, consisting of a group of people—at least two people—having coordinated, orderly, and structured activities, established to achieve certain goals, and having a self-identity that distinguishes one entity from other entities.

Bogor Customs and Excise Office is a vertical echelon III unit within the Directorate General of Customs and Excise structure tasked with carrying out the implementation function of policies in the customs and excise sectors. Sobirin (2022) states that the structural dimension of government relates to how much an organization creates and documents rules; the more rules an organization creates and establishes, the more formal the organization becomes. As a government agency, Bogor Customs and Excise Office carries out all its activities based on applicable regulations, ensuring that all task implementations remain within legal corridors and prevent arbitrary actions by employees. Bogor Customs and Excise Office focuses on supervision and services for companies receiving customs facilities, such as Bonded Zones, Bonded Warehouses, Bonded Logistics Centers, and Export-Oriented Import Facilities, as well as excise facilities. In carrying out its role as a community protector, this Office is also actively involved in suppressing the circulation of illegal excise goods, such as cigarettes without excise stamps and ethyl alcohol-containing beverages not affixed with excise stamps. Furthermore, in terms of state revenue, Bogor Customs and Excise Office is annually set contribution targets for revenue through Import Duties, Taxes in the Context of Imports, and excise taxes. State revenue is an important component in supporting the implementation of national development to encourage economic growth. According to Situmorang (2020), *"Economic growth is one measure of the success of government performance"* (p. 126). As a vertical unit under the Directorate General of Customs and Excise, Bogor Customs and Excise Office is given annual state revenue targets with details as follows.

Table 1 Amount of State Revenue Target

Year	Revenue Target (Billion Rupiah)
2024	623,72
2025	693,79

Source: Author's Data Processing (2025)

Table 1 shows an increase in the revenue target amounting to 70.07 billion rupiah. This addition to the target becomes a particular challenge for Bogor Customs and Excise

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Office to achieve the set target. The success of achieving the targeted goals will subsequently be evaluated and its performance assessed by the the Directorate General of Customs and Excise Central Office in the following year, as outlined in the Organizational Performance Value.

This significant increase in the target demands efforts different from previous years. Optimization of state revenue sources is required through inspection activities that were previously not utilized to the maximum. Companies receiving fiscal facilities in bonded zones need to be periodically evaluated for compliance with applicable regulations. The compliance testing conducted not only includes non-fiscal recommendations such as improvements to the company's Standard Operating Procedures, improvements to IT Inventory data, or even the freezing of bonded zone facilities, but also fiscal recommendations, namely the imposition of Import Duty bills, Taxes in the Context of Imports, administrative sanctions, and administrative fines on goods that received fiscal facilities that cannot be accounted for by the company.

Along with the annual increase in state revenue targets, Bogor Customs and Excise Office needs to find solutions to meet the determined revenue targets. Special monitoring activities are one way that can be expected to cover the additional state revenue targets each year. Therefore, it is necessary to test whether the special monitoring mechanism from the revenue side can fill the additional revenue target for 2025. This scientific article also explains how the results of special monitoring contribute to state revenue to meet the determined increase in revenue targets, providing benefits to academics, as well as other vertical units of the Directorate General of Customs and Excise by providing information and scientific insights related to state revenue from special monitoring activities in bonded zones.

LITERATURE ANALYSIS AND METHODOLOGY

The writing method for this scientific article employs a narrative descriptive approach to describe various customs concepts and data in accordance with literature, legislation, and valid information sources. Through this approach, it will provide a clear depiction through simple statistical analysis.

The data sources used as material for this scientific article are state regulations, such as the Customs Law, Regulations of the Minister of Finance of the Republic of Indonesia, and Regulations of the Director General of Customs and Excise. Furthermore, to strengthen the data, performance reports, tables, diagrams, or official publications are utilized. The theoretical content of this scientific article is obtained from books, scientific journals,

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academic articles, or other relevant and valid literature sources. Data sources are collected by conducting digital document searches from websites and officially published digital data.

Upon completing the data collection process, the information is then examined through a narrative analysis supported by basic statistical methods. This assessment involves comparing relevant theoretical concepts with the actual implementation of special monitoring at the Bogor Customs and Excise Office. Furthermore, the analysis connects the revenue generated from special monitoring activities in bonded zones to its proportion within the overall state revenue collected by the Bogor Customs and Excise Office and evaluates its influence on the organization's performance in the revenue sector.

RESEARCH AND RESULTS

Bonded Zones are one of the customs facilities provided by the government with the aim of encouraging export-oriented industrial growth. In accordance with Article 1 Paragraph 4 of the Regulation of the Minister of Finance of the Republic of Indonesia Number 65/PMK.04/2021 amending the Regulation of the Minister of Finance Number 131/PMK.04/2018 concerning Bonded Zones, the definition of Bonded Zones is a designated bonded warehouse area used for storing imported goods and/or goods originating from other locations within the customs territory, which are subsequently processed or assembled prior to being exported or released for domestic consumption.

Through this facility, companies can obtain deferment of import duties, exemption from VAT and luxury goods sales tax, as well as other administrative facilities that support the production process. With these facility conveniences, companies can reduce production costs, making them more competitive in the global market. Syafi'i et al. (2023) state that bonded zones also contribute to reducing production costs and increasing export competitiveness, but their fiscal impact on state revenue is not yet comprehensively understood. The number of bonded zone companies in the working area of the Bogor Customs and Excise Office as of October 1, 2025, is 114 companies. According to Adi Nurcahyo et al. (2025), they identify the existence of cost and benefit factors in granting bonded zone facilities. Factors that are a cost to the state include fiscal incentives such as exemption from import duties and import taxes. Factors that are a benefit to the government include contributions to taxes, investment, and labor absorption.

From the two opinions above, what needs to be emphasized is the fiscal impact on state revenue. Although bonded zones aim for export orientation, it does not rule out the sale of production results to the domestic market. This is permitted with certain quota restrictions, with a maximum of 50% of the total realization value of exports, other bonded zones, free trade zones, and special economic zones or other economic zones designated by

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the government. Sales of production goods into the domestic market are subject to import duties and import taxes that were previously deferred and not collected upon entry. Consequently, the opportunity for bonded zone companies to sell domestically generates fiscal contributions to state revenue.

From a supervisory perspective, bonded zones are subject to direct control by designated Customs and Excise Officers. However, this does not eliminate the potential for facility misuse by beneficiary companies. Possible violations include data manipulation along the production chain from raw materials to finished goods, discrepancies between recorded and physical inventories, the release of goods under bonded facilities without proper customs documentation, and non-compliance with reporting requirements. To detect and address such risks, the Bogor Customs and Excise Office implements risk-based supervision through special monitoring activities as both preventive and corrective measures to mitigate potential state revenue losses arising from facility misuse.

In accordance with Article 1 Paragraph 11 of the Regulation of the Minister of Finance of the Republic of Indonesia No. 216/PMK.04/2022 concerning the Monitoring and Evaluation of Recipients of Bonded Storage Facilities and Import Facilitation Facilities for Export Purposes, monitoring is defined as activities involving surveillance, inspection, investigation, and/or analysis of operational activities, records, and bookkeeping. Special monitoring is a subset of these monitoring activities conducted for a specific purpose.

Table 2 Special Monitoring Implementation Data

Year	Amount of Special Monitoring
2024	29
2025*	33

Source: Author's Data Processing (2025)

* Data as of November 1, 2025

In Table 2, data on the implementation of special monitoring shows that inspection activities in 2025 increased compared to the previous year. In 2024, there were 29 special monitoring activities at bonded zone companies. At the same time, as of November 1, 2025, the number of special monitoring activities has reached 33, an increase of approximately 13.8% compared to the previous year.

The increase in special monitoring activities is driven by more effective and targeted risk analysis, resulting in a greater number of companies requiring intensive oversight. This escalation reflects an evaluation of special monitoring performance in 2024. The findings

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from 2024 served as input to refine risk profiles and enhance inspection intensity, which in turn has a direct and positive impact on state revenue.

Further details regarding state claims derived from special monitoring are presented in Table 3.

Table 3 State Billing Data from Special Monitoring (in thousand rupiah)

Year / Month	2024			2025*		
	BM & PDRI	SPSA	Total	BM & PDRI	SPSA	Total
January	0	125.000	125.000	1.072.634	75.000	1.147.634
February	0	50.000	50.000	21.364	75.000	96.364
March	9.708	0	9.708	57.302	0	57.302
April	147.363	25.000	172.363	215.045	0	215.045
May	0	0	0	1.832.200	0	1.832.200
June	483.182	50.000	533.182	100.810	25.000	125.810
July	39.373	0	39.373	79.734	0	79.734
August	641.544	75.000	716.544	696.644	0	696.644
September	0	0	0	1.843.935	125.000	1.968.935
October	850.561	175.000	1.025.561	4.855.338	400.000.	5.255.338
November	1.330.264	0	1.330.264	0	0	0
December	275.103	75.000	350.103	0	0	0
Total	**3.777.098**	**575.000**	**4.352.098**	**10.775.006**	**700.000**	**11.475.006**

Source: Author's Data Processing (2025) * Data as of November 1, 2025

In Table 3, throughout 2025, it shows dynamics in the context of the effectiveness of customs inspections from special monitoring activities. Overall, the total state claims as of November 1, 2025, reached 11.47 billion rupiah, mostly due to corrections in Import Duty (BM), Tax on Imports (PDRI), and administrative sanctions (SPSA). The percentage contribution of state revenue from Import Duty & Tax on Imports elements is approximately 93.8% of the total cumulative state claims. On the other hand, administrative sanctions provide a relatively small contribution, only 700 million rupiah, or about 6.2% of the total cumulative state claims. Looking at the 2024 data, there is potential state revenue from special monitoring activities up to December 2025.

When viewed based on the monthly distribution, state revenue generated from special monitoring activities exhibits noticeable fluctuations throughout the year. October 2025 recorded the highest revenue, amounting to IDR 5.25 billion—contributing approximately 45.80% of the total cumulative revenue. January, September, and May also

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showed relatively strong performance, with revenues of IDR 1.15 billion, IDR 1.97 billion, and IDR 1.83 billion, respectively, together accounting for 43.13% of the cumulative revenue. In contrast, several months such as February, March, and July reflected considerably lower revenue contributions.

Table 4 Aggregate State Billing from Special Monitoring

Year	2024	2025*	Data Ratio 2025/2024
January	125.000.000	1.147.634.000	818,11%
February	50.000.000	96.364.000	92,73%
March	9.708.000	57.302.000	490,26%
April	172.363.000	215.045.926	24,76%
May	0	1.832.200.000	100,00%
June	533.182.000	125.810.000	-76,40%
July	39.373.000	79.734.000	102,51%
August	716.544.000	696.644.000	-2,78%
September	0	1.968.935.000	100,00%
October	1.025.561.110	5.255.338.000	412,44%
November	1.330.264.000	0	0,00%
December	350.103.000	0	0,00%
TOTAL	**4.352.098.110**	**11.475.006.926**	**163,67%**

Source: Author's Data Processing (2025)* Data as of November 1, 2025

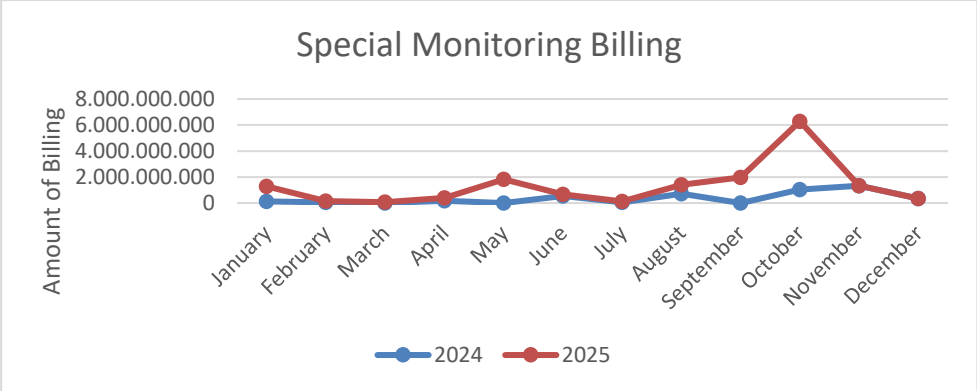


Chart 1. Monthly Distribution Special Monitoring Billing

Chart1 illustrates that throughout 2025, the total amount of billing from special monitoring is generally higher than in 2024. However, as shown in Table 4, there is a noticeable decline in billing during June and August, with a particularly significant decrease

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in June 2025 (-76.40%). Overall, on a Year-on-Year (YoY) basis, state billing resulting from special monitoring activities increased by 7.12 billion rupiah (up 163.67%). In the last two years, state billing from special monitoring has shown an upward trend in October. The increased volume of special monitoring inspections appears to have a direct and essential impact on the achievement of state revenue. In 2025, there is evidence of intensified special monitoring activities, where accurate and effective analysis has led to the detection of non-compliance by companies receiving customs facilities. Nevertheless, the presence of billing resulting from special monitoring activities also indicates weaknesses in supervision. Customs Officers assigned to directly monitor the movement of goods in and out of bonded areas still require regular performance evaluation.

Table 5 Percentage of Special Monitoring Billing Against the State Revenue Target Differential

Description	Amount (Billion Rupiah)	Percentage
Special Monitoring Billing	11,48	16,38%
Shortfall	58,60	83,62%
State Revenue Target Differential: 2025 versus 2024	70,08	

Source: Author's Data Processing (2025)

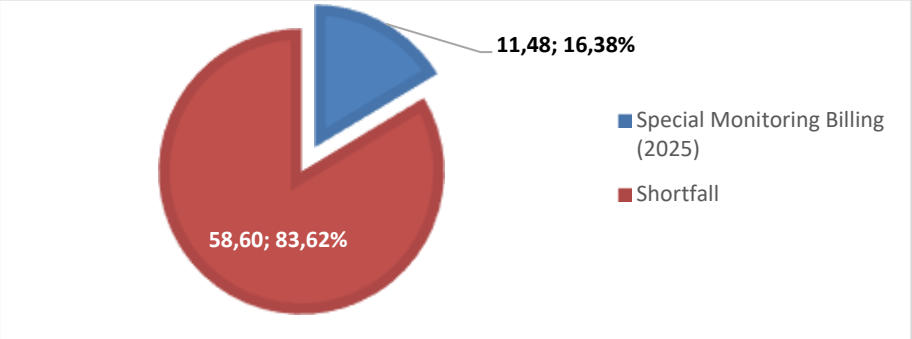


Chart 2. Percentage of Special Monitoring Billing Against the State Revenue Target Differential

Chart 2 illustrates the proportion of state revenue generated from special monitoring activities compared with the revenue target differential. Based on the chart, it can be observed that as of November 1, 2025, the billed amount contributes IDR 11.48 billion or approximately 16.38% to the total required amount for closing the state revenue target gap.

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Meanwhile, the remaining gap that has not yet been covered reaches IDR 58.6 billion or around 83.62%.

This proportion indicates that although special monitoring is not the main source of revenue, it provides a direct contribution in reducing the shortfall of the 2025 state revenue target. The contribution of 16.38% to the total gap is considered quite significant, given that special monitoring is a risk-based activity targeting certain bonded zone companies that are indicated to have potential data discrepancies or misuse of facilities.

Furthermore, this proportion also demonstrates that special monitoring activities have a fiscal impact in efforts to maximize state revenue. Findings from special monitoring, such as stock discrepancies, reporting errors, or incorrect duty calculations, serve as the basis for Bogor Customs and Excise Office to issue state billing notices.

Table 6 Percentage of Special Monitoring Billing Against the State Revenue Target for Fiscal Year 2025

Description	Amount (Billion Rupiah)	Percentage
Special Monitoring Billing	11,48	1,65%
Shortfall	682,31	98,35%
State Revenue Target for Fiscal Year 2025	693,79	

Source: Author's Data Processing (2025)

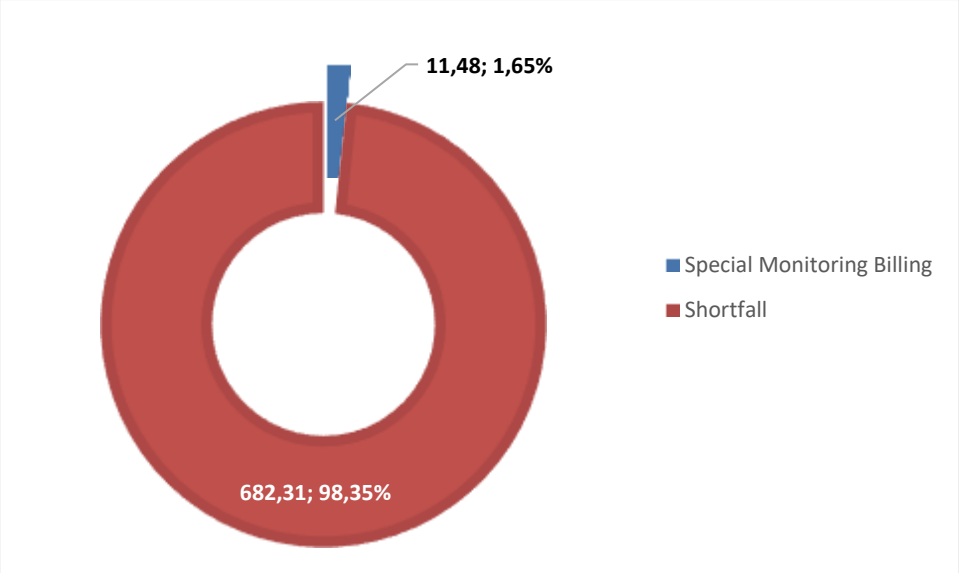


Chart 3. Percentage of Special Monitoring Billing Against the State Revenue Target for Fiscal Year 2025

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Chart 3 illustrates the proportion of state revenue derived from special monitoring activities relative to the total state revenue target for fiscal year 2025. The data show that billing generated through special monitoring amounts to 11.48 billion rupiah, representing only approximately 1.65% of the total revenue target of 693.79 billion rupiah. This ratio indicates that the contribution of special monitoring to revenue target achievement in 2025 remains relatively small.

In essence, this ratio implies that special monitoring functions as a supplementary mechanism in achieving state revenue targets. While this activity is capable of generating additional revenue through adjustments or corrections to discrepancies identified during inspections, its contribution remains considerably lower than the total revenue required in 2025. Current state revenue realization still predominantly relies on regular inspection processes within customs and excise operations.

These findings also reinforce that maximizing state revenue cannot rely solely on special monitoring. Although special monitoring continues to play a complementary role in revenue collection, its effectiveness and coverage must be continuously enhanced to generate a more substantial impact on revenue target attainment.

As a supplementary mechanism, special monitoring directly supports the achievement of one of the key performance indicators (KPIs) of Bogor Customs and Excise Office, namely the percentage of realized customs and excise revenue. This indicator is used as a basis for assessing the extent to which Bogor Customs and Excise Office is able to realize the designated state revenue, in alignment with its institutional objective as a revenue collector. According to Dharma (2023), "Performance management is a process of determining what must be achieved, and serves as an approach to managing and developing human resources with goals that can be accomplished in both the short and long term."

CONCLUSION AND RECOMMENDATIONS

Special monitoring activities can contribute positively to state revenue through adjustments to import duties, taxes in the context of importation (PDRI), administrative fines, and administrative sanctions. However, their level of contribution remains relatively small when compared to the overall revenue target. The existence of billing resulting from special monitoring indicates that there is still potential non-compliance among companies receiving bonded zone facilities. Therefore, special monitoring activities need to be carried out continuously to safeguard the customs facilities that have been granted and to prevent the misuse of such facilities by bonded zone companies.

Special monitoring also demonstrates that despite the direct placement of Customs Officers within bonded zones, gaps in terms of violations or misuse of facilities remain.

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Therefore, performance evaluation of Customs Officers and capacity-building efforts are necessary to enhance both their knowledge and awareness.

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