

Supervision Of Bonded Area Facility Policies For Importers At The Bekasi Customs And Excise Intermediate Type A Supervision And Service Office For 2018-2019

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Abstract

One particular phenomenon in this research is that the Bonded Zone facility policy has its own appeal in the producers' eyes on an export basis. Consequently, judging from the large number of Bonded Zone scattered throughout Bekasi City, it becomes a significant obstacle for the supervisory duty's implementation. The number of personnel within the Directorate General of Customs and Excise (DJBC) is inadequate, which in turn, causes the practice of misusing DJBC's superior facilities is easier to do. This study aims to determine and analyze the Bonded Zone facility policy supervision for importers at the supervision and Service Office for Customs and Excise in Type A of Bekasi Customs and Excise and the constrictions and efforts in the supervision process. The research method employed was descriptive research with a qualitative approach. Meanwhile, the data analysis method implemented was qualitative data analysis. The results of this study indicated that the policy supervision of Bonded Zone facility for importers at KPPBC TMP A Bekasi has been going well on each year. However, it has not been optimally implemented. It is indicated by the findings from the inspection results and action carried out by KPPBC TMP A Bekasi. In implementing the bonded area facility policy supervision, KPPBC TMP A Bekasi tackled various obstacles, nearly data retrieval problems on the CEISA TPB application, the unmatched company IT Inventory to what was reported, and the insufficient number of personnel in the supervisory unit.

Keywords: Bonded Zone, Facilities, and Supervision.

I. INTRODUCTION

Globalization is a very rapid development of interdependence and uninterest between the countries of the world in terms of trade and finance. Globalization in the economic field can be seen from international trade. International trade paved the way for the flow of imports and exploits or. This will also lead to the ability of the noodle economy in a country, because with the entry of ng breast milk producers, it is hoped that competition will be created that will trigger domestic producers. A key to the revival of the Indonesian economy, is the recovery of confidence in investors to invest. With the recovery of confidence from investors to invest, it is evidenced by the increase in investment activities in Indonesia from year to year. Providing tax incentives is a way out given by almost every country in treating investors who want to invest in their business. The government, especially the Directorate General of Customs and Excise (DJBC), which functions as a trade facilitator, must be able to make a customs law that can anticipate developments in society in order to provide services and supervision more quickly, better and cheaper. The government's efforts to accelerate economic growth and attract foreign investment and domestic capital are through the provision of facilities in the form of Bonded Areas. Bonded Area isa form of facility shown for every again company that has the status of a producer importer with the aim of exporting its processed products. Facilities for bonded areas are given to the area which is an integrated industry, so that the provision of facilities applies to almost all goods entered into the Bonded Area. In this fun grimy as a place to bring goods closer to consumers, bonded areas are not only used as a place to process or combine goods from abroad before the goods are marketed. Seeing the performance of Bonded Area companies that are increasing from time to time shows that these facilities are still needed by entrepreneurs, especially companies in the export-import sector.

The large number of Bonded Areas scattered is a significant obstacle for the implementation of supervisory duties because the number of personnel within the Directorate General of Customs and Excise is not sufficient. The large number of Bonded Areas and with their scattered locations coupled with the lack of

personnel of supervision officers makes the practice of abusing the DJBC's superior facilities easier to carry out. Obstacles like this are often used by irresponsible people to avoid their obligations to the state, namely the obligation to pay import duties or exit duties. In this study, the researcher presents an effort to set the boundaries of the problem clearly and structured considering the breadth of the problem faced. The space linkup that will be discussed in this in penalties as follows:

1. Supervision of Bonded Area Facility Policies for Importers at the Bekasi Customs and Excise Supervision and Service Office.
2. Constraints faced in carrying out Supervision of Bonded cconstraints Facility Policy for Importers at the Office of Supervision and Service of Customs and Excise Type A Bekasi Customs.
3. Attempt which is carried out to be able to overcome obstacles in the Supervision of Bonded Area Facility Policies for Importers at the Office of Supervision and Service of Customs and Excise Type A Bekasi Customs.

II. LITERATURE REVIEW

Discussion on policy oversight of bonded area facilities. Public policy according to Mulyadi (2015:36), "Public policy is the formulation of government decisions that become guidelines for overcoming public problems that have objectives, plans and programs that will be implemented clearly." The purpose of making public policy is to solve problems or find alternatives from the masses that become a common issue that develops in society.

Definition of Customs

Based on the laws of the Republic of Indonesia No. 17 of 2006 concerning Customs, Customs is everything related to the supervision of the traffic of goods entering or leaving the customs area and the collection of import duties. The customs area of the territory of the Republic of Indonesia includes land, water, and air space above it, as well as certain places. (Sutedi, 2012: 61).

Customs Aspects

According to Ali Purwito, (2013:28): Aspects are closely related to moral human resources and are combined with the objectives of customs organizations, which are universal and related to international conventions, multilateral and bilateral agreements. In accordance with the spirit of taxation, the customs aspect consists of:

1. Aspects of Justice. In this aspect customs obligations are only to members of society who carry out customs activities and against them are treated equally in the same (*non-discriminatory*) terms and conditions. This aspect protects all those who use customs services such as: importers, exporters, customs service management companies (PPIJK), *forwarders*, carriers, each of whom has the same rights in service, obligations, and responsibilities.
2. Providing Incentives Especially for investors and producers. These incentives include Bonded Hoarding Places, Bonded Warehouses, which are given exemptions and or waivers for the import of machinery and raw materials in the context of exports and granting approval for imports of goods before the payment of import duties is carried out (*pre notification*).
3. Neutrality. There is no discrimination in customs services and in the collection of import duties to avoid distortions that can disrupt the national economy.
4. Administrative Feasibility. Customs administration is carried out in an orderly, controlled, simple, and transparent manner. Administrative order has the effect of reducing the irregularities that are likely to occur and be risky through clear regulations and law enforcement.

Customs Supervision

According to Ali Purwito (2013:402): "Supervision is part of law enforcement, which is an effort by the government to comply with the provisions of the laws and regulations and its implementing regulations in the field of goods traffic tax."

Judging from the nature in it, Ali Purwito (2013:403-404) revealed that supervision can be divided into four parts, namely:

1. Supervision that is *built in*, meaning that it is a package of internal supervision, as well as external into one. Internal as well as in oversight of the performance of Customs and Excise officials. Meanwhile, external supervision will be carried out by supervision outside the Directorate General of Customs and Excise such as ITJEN.
2. Surveillance is intelligence, meaning that surveillance is based on existing information and data, identification, analysis, which will produce a memorandum of intelligence results or information.
3. Supervision is carried out through re-examination, namely by re-examining all documents both from customs service users and those made by officers.
4. Supervision is audit in nature, as a result of the application of the principle of *self-assessment*, which expects the honesty and compliance of users of customs services in notifying, estimating, calculating and self-reporting about the type of goods, classification of goods and customs value in customs notification.

Customs Facilities

On the Customs and Excise website, customs facilities are the provision of incentives by the Government or the Directorate of Customs and Excise related to export-import which will provide for the national economy. According to Syaiful Anwar/Widyaiswara Pusdiklat Customs and Excise: "Facilities in general mean convenience, customs facilities and import duties are the conveniences available in the customs system (*customs systems*) and the conveniences available in the tax system c.q import duties and exit duties".

Bonded Area

Bonded Area is a Bonded Hoarding Place to stockpile imported goods and/or goods originating from other places within the customs area (TLDDP) to be processed or combined, the results of which are mainly for export. (Surono, 2015: 182).

The form of Bonded Area facilities in general can be divided into 2 (two), namely facilities related to services and facilities related to customs fiscal. Bonded Area Facilities.

1. Service/Non-Fiscal Facilities

Service or Non-Fiscal Facilities provided to companies in Bonded Areas include:

- a. Ease of automated principle and transactional licensing.
- b. The provisions of the import trade administration (restrictions) are suspended.
- c. Partial expenditure of goods.
- d. Automated customs notices.
- e. Fts are accommodated.
- f. Customs inspection at the factory.
- g. Subcontract work between KB/On-Premises.
- h. "*Self-Managed Bonded*" for KB Self-sufficient
- i. Surveillance based *IT Inventory & CCTV Online*.

2. Fiscal Facilities

Tax facilities provided to companies in bonded areas include:

- a. Suspension of Import Duties;
- b. Excise Exemption;
- c. Not collected Value Added Tax (VAT), Sales Tax on Luxury Goods (PPnBM), and Income Tax (PPh) article 22.
- d. For the delivery of domestic taxable goods into bonded areas, facilities are provided without VAT and PPnBM;
- e. For the entry of Excisable Goods originating from within other Indonesian customs areas are exempt from the imposition of excise duty.

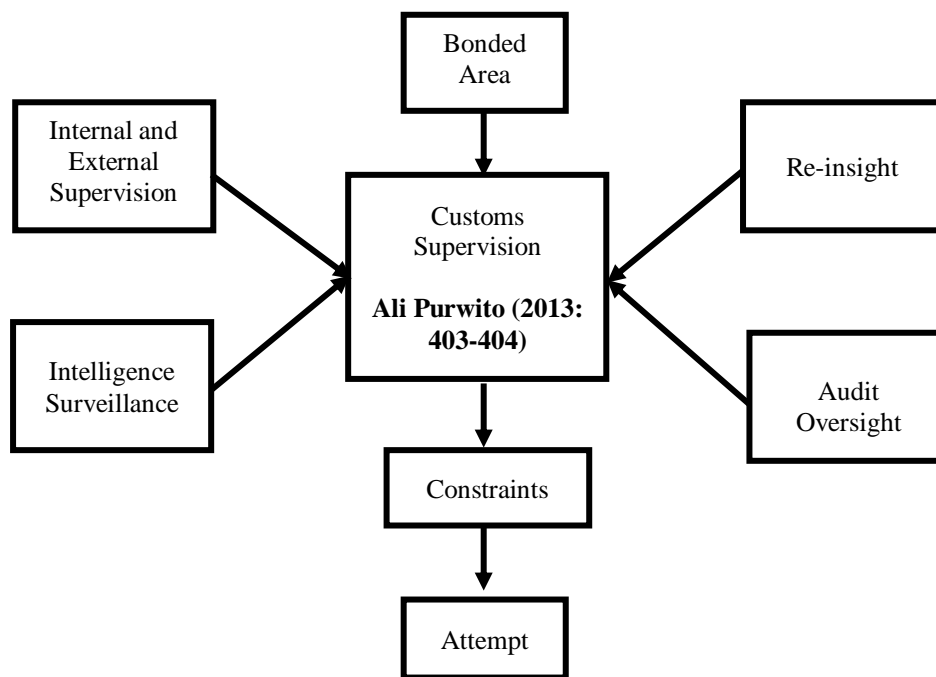
Conceptual Framework

The government's efforts to accelerate economic growth and attract foreign investment and domestic capital are through the provision of facilities in the form of Bonded Areas. Facilities for bonded areas are given to the area which is an integrated industry so that the provision of facilities applies to almost all goods entered into the Bonded Area. Seeing the performance of Bonded Area companies that are increasing from

time to time shows that this facility is still needed by entrepreneurs, especially export-import entrepreneurs. Therefore, in supervising the policy of providing Bonded Area facilities, there are several factors that affect customs supervision based on the theory of Ali Purwito, (2013: 403-404):

1. Internal and external supervision which is a package of supervision carried out by people or agencies within the organizational environment and supervision carried out by supervisory units that are outside the organizational unit related to supervision in bonded areas.
2. Intelligence surveillance is based on existing information and data, identification, analysis, which will produce intelligence notes or information related to surveillance in bonded areas.
3. Supervision is carried out through re-examination by re-examining all documents both from customs service users and those made by officers related to supervision in bonded areas.
4. Audit supervision is applied because of the principle of self-assessment, which expects honesty and compliance of customs service users in notifying, estimating, calculating, and self-reporting about the type of goods, classification of goods and customs value in customs notices related to supervision in Bonded Areas.

Based on a literature review of Customs and Bonded Area Supervisions problem this research can be presented through a model or an image that describes the entities that simultaneously form each other from the social phenomena studied, namely as follows:



Fi 1. Conceptual Framework

III. RESEARCH METHODS

This research is qualitative research and uses descriptive proximity. According to Bogdan and Taylor (Tersiana, 2018: 10), "qualitative research is one of the research procedures that generates descriptive data in the form of speech or writing and the behavior of the people observed". The data collection technique is the most strategic step in the study, because the main purpose of this study is to obtain data (Sugiyono, 2014: 224). The data collection techniques used in this research are interviews, observations and documentation. In the data analysis technique, the collected method will be analyzed through three stages, namely the first step of collecting data, after the data is collected the data is reduced, meaning that it is selected then the presentation of data is held, then draw conclusions. According to Moleong (2016: 324) testing the validity of data in qualitative research includes several tests such as *Credibility Test*, *Transferability Testing*, *Dependability Testing*, and *Confirmability Testing*. This research was carried out at the Office of Supervision and Service of Customs and Excise Type A Bekasi Customs which is located at Jl. Sumatra Blok D-5, Industrial Estate MM2100 Cikarang Barat, Bekasi, 17520.

IV. RESULTS AND DISCUSSION

Research Results

Based on the results of the research conducted by the researchers, the authors obtained primary data in the form of direct interviews with several informants, namely Customs and Excise Staff, STIAMI Tax Lecturers, and Service Users. Secondary data is in the form of documents or data. Where the informants interviewed were Mr. Hanifan Cahyo Ramadhan as the Acting Examiner sub section Intelligence KPPBC TMP A Bekasi (Informant 1), Mr. Iskandar Saputro as the Acting Examiner in the Bonded Area of KPPBC TMP A Bekasi at PT. Hung-A Indonesia (Informant 2), Mr. Achsanul Nashir as a Lecturer in Taxation at the STIAMI Institute Jakarta (Informant 3), Mr. Muhammad Siddiq Nursyah Assegaf, Specialist Export Import at PT. Mangul Jaya as the Recipient of the Bonded Area facility or Bonded Area Entrepreneur (Informant 4), and Mrs. Henny Hermawatie, Import Export Staff of PT. Sohou Kikaku Indonesia as the Recipient of the Bonded Area facility or Bonded Area Entrepreneur (Informant 5).

Discussion

Supervision of Bonded Area Facility Policies for Importers at the Office of Supervision and Service of Customs and Excise Type A Bekasi Customs.

In implementing the supervision of the Bonded Area facility policy, the researcher used the stages of the supervision process proposed by Ali Purwito (2013: 403-404) in the implementation of the supervision process of the Bonded Area facility policy, namely:

a. Internal and External Supervision

In carrying out supervision, it is very necessary to have internal and external supervision. This can help to achieve profitable achievements and targets. Based on the results of the interview, the authorities supervising the Bonded Area facilities at KPPBC TMP A Bekasi are technically the P2 Unit (Enforcement and Investigation) and the PKC Unit (Customs and Excise Service). In the implementation of supervision, of course, it is supported by the adequacy of resources (employees) both in terms of numbers and knowledge. Based on the interview results, the physical resources in the P2 unit are sufficient but the hangar unit is still insufficient.

Table1.Comparative Data on Bonded Area Entrepreneurs with KPPBC TMP A Bekasi Employees

Year	∑ Bonded Area Company		∑Bonded Area Cultivator (A)	∑Official (Executor) P2 KPPBC TMP A Bekasi (B)	Ratio	∑Official (Executor) of KPPBC TMP A Bekasi Hangar (C)	Ratio
	Bonded Area	Self-Bonded Area					
2018	194	2	196	17	1:11,52	61	1:3,21
2019	175	16	191	17	1:11,23	61	1:3,13

Source: KPPBC TMP A Bekasi data as of December 31, 2019. Reprocessed by researchers.

Based on table 1, it can be concluded that the number of employees of section P2 is insufficient with the workload of each implementing employee responsible for supervising 11-12 Bonded Area Entrepreneurs. As for the PKC Hangar Employees, it is also insufficient with the workload of each implementing inspection employee responsible for supervising 3-4 Bonded Area Entrepreneurs.To optimize the supervisory function of the DGT, especially the KPPBC TMP A Bekasi, so that it is carried out systematically, synergistically, and comprehensively based on its main duties and functions in order to support the process of reforming the system and procedures at the DGT, it is necessary to establish a working relationship between the supervision of the supervision unit with outside parties or other agencies involved in supervising the Bonded Area facility to coordinate with each other, conveying and exchanging data and information, assisting or transferring the enforcement, prevention and resolution of a case in order to help each other to achieve a profitable achievement and target. Based on the results of the interview, it can be concluded that in the KPPBC TMP A Bekasi there have been other agencies involved in supervising bonded area companies, both vertically such as the DJBC and DJBC Regional Offices, horizontally such as the Customs and Excise Supervision and Services Office, or other agencies such as the BPK, the Ministry of Industry, the Ministry of

Environment, the Ministry of Trade, and the Immigration Office. Comparing the implementation of supervision of bonded area facilities with the established Standard Procedures to find out whether the implementation is in accordance with the established standards or not. Based on the results of the interview, it can be concluded that the implementation of supervision of bonded area facilities carried out by KPPBC TMP A Bekasi is generally in accordance with the established Standard Procedures or applicable regulations.

Table 2. Data on God's Kepa and Number of Cases of Entrepreneurs Bonded Area

Year	Σ Bonded Area Cultivator (A)	Σ Bonded Area Cultivator (A)		Σ Kasus	Compliance Percentage
		Obedient (B)	Disobedient (C)		
2018	196	161	35	37	82
2019	191	174	17	20	91

Source: KPPBC TMP A Bekasi data as of December 31, 2019. Reprocessed by researchers.

In addition to the compliance of Bonded Area Entrepreneurs, there was an increase in the level of compliance of Bonded Area entrepreneurs registered at KPPBC TMP A Bekasi, where in 2018 there were 37 cases of enforcement from 35 bonded area company entities that were not compliant or had committed a violation (the percentage of compliance showed 82%). However, in 2019 there has been a 20-case increase in compliance, namely as many as 20 cases out of 17 end itself bonded area entrepreneurs who did not comply or committed violations and showed an increase in compliance rates of 9% from last year (2018). Authority and duties are the authorities and obligations possessed by Customs and Excise employees in the implementation of supervision of Bonded Area facilities, based on the results of the interview, it can be concluded that the authority of Customs and Excise employees related to supervision is adjusted to what is mandated in the law and its derivative regulations, starting from licensing, supervision of the entry and expenditure of goods at the Bonded Hoarding Place, carrying out services and supervision of income, research on documents carried out by hangar employees to supervision of reports both reports of unloading and stockpiling of goods, other supervision that will be analyzed and carried out prevention and enforcement if necessary by the Enforcement and Investigation section. Action is taken if there are employees who commit irregularities that occur in the implementation of supervision, this is in order to maintain the quality of resources even better. Based on the results of the interview, it was concluded that the performance of all employees who carry out supervisory duties is supervised by the Internal Compliance Section (KI) and for any Customs and Excise employees who commit a deviation or violation such as carrying out duties not in accordance with established procedures or SOPs will be subject to sanctions in accordance with applicable laws and regulations or regulations.

Surveillance of an intelligence nature

The implementation of surveillance is based on existing information and data, identification, analysis, which will produce a memorandum of intelligence results. Based on the results of the interview, it was concluded that in carrying out a surveillance, KPPBC TMP A Bekasi employees used instruments in the form of *IT Inventory* and *CCTV* connected to the *Monitoring Control Room (MCR)*. As for the officers who carry out direct supervision in the field, their job is to check documents. In the implementation of supervision, it is necessary to pay attention to the actions of the procedure, including the findings of distorted information and data. Based on the results of the interview, it can be concluded that the action taken by the Hangar Unit is to forward with a service memorandum to the PKC section chief which will later be followed up jointly by Section P2. The P2 unit will conduct preliminary research to confirm the veracity of the information as well as the distorted data.

Oversight conducted through re-examination

Researching returns to all documents from customs service users so that there are no errors or irregularities. Based on the results of the interview, it can be concluded that the pattern of surveillance carried out by KPPBC TMP A Bekasi is the application of an instrument in the form of *IT Inventory* and *CCTV* in bonded area companies that are connected directly to the KPPBC TMP A Bekasi server. Bonded Area Companies also report documents on export and import activities periodically to KPPBC TMP A Bekasi, and Customs and Excise officers will check these documents. In order to carry out supervision,

KPPBC TMP A Bekasi also conducts simple inspections and inspections at any time. Re-researching each document is one of the supervisions carried out by Customs employees, this is to see how obedient and honest the customs service users are doing for the trust and facilities provided to service users. Based on the results of the interview, it was concluded that KPPBC TMP A Bekasi conducted re-research on all document making, reports both in *real time*, CCTV, 1 monthly, 4 monthly reports and inspection of goods to all companies that use customs services.

Customs and Excise employees can conduct research using an integrated system from the company to Customs, such as the CEISA TPB Application and *IT Inventory*. In this case, those in charge of conducting research such as documents from companies that use customs services are the Hangar sub-section. Another supervision carried out through re-examination is *IT Inventory* which is an instrument of the application of supervision patterns to Bonded Area Importer Companies that are directly connected to the KPPBC TMP A Bekasi server. *IT Inventory* must be owned and utilized by entrepreneurs who support bonded area facilities. *IT Inventory* is designed, built and used by companies to administer inventory by integrating the income transaction system, the goods use transaction system and the goods dispensing transaction system, generating information related to availability through computer technology, and producing reports in accordance with the criteria and requirements in customs bag facilities that used, Here is the mechanism of *IT Inventory* in general.

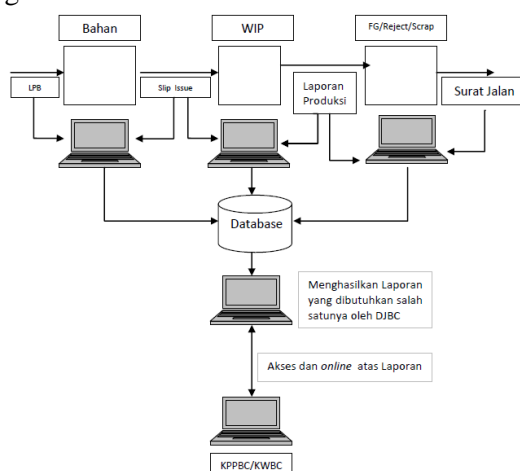


Fig 2. IT Inventory Mechanism

Source. Regulation of the Director General of Customs and Excise Number Per-09 / BC / 2014.

Explanation:

1. Each part of the company related to inventory management including office machinery and equipment is integrated in one *IT Inventory* system and carries out data management in accordance with the authority of each section.
2. Each section carries out operational activities and records activities related to the entry and expenditure of goods.
3. The results of recording operational activities in each section related to supply will be stored in the company's database and the data that has been recorded in the database will then be processed and processed for the needs of reports for stakeholders (including DGT).

In The authority in charge of supervising and re-researching the *IT Inventory* system is regulated in the Regulation of the Director General of Customs and Excise Number PER-02 / BC / 2019 Article 4 paragraph (2) is the Customs and Excise Service Unit in charge of carrying out services and supervision and the supervision unit in charge of supervising through the control room or MCR.

Audit supervision

At this stage, the honesty and compliance of customs service users will be seen due to the application of the *principle of self-assessment*, causing several impacts on the implementation of supervision of Bonded Area facilities. Based on the results of the interview, it was concluded that the impact of the implementation of supervision of bonded area facilities has been running well, it can be seen from export-

import companies that will feel the impact, namely the selling price of the product will be cheaper because it gets incentives or suspensions so that it can compete with other products in the world market. As for the creation of the Independent Bonded Area, the implementation carried out by the Customs has begun to improve. The application of sanctions is also applied so that customs service users who receive Bonded Area facilities can do honestly, obediently and do not deviate from applicable regulations. Based on the results of the interview, it can be concluded that every bonded area company that is proven to have committed violations will be subject to sanctions according to the level of violation, which can be in the form of administrative sanctions, criminal sanctions, freezing or revoking the license of the bonded area company, in accordance with applicable laws and regulations. Based on this study, it can be concluded that there are two types of supervision, namely direct supervision carried out by the Customs Hangar sub-section and indirect supervision carried out by the Enforcement and Investigation Section (P2).

Constraints in The Supervision of Bonded Area Facility Policies for Importers at the Office of Supervision and Service of Customs and Excise Type A Bekasi Customs.

Based on the results of the interview, the obstacles faced in supervising the policy of bonded area facilities for importers at the Office of Supervision and Service of Customs and Excise Type A Bekasi Customs Include:

The problem of providing data from the centralization system of services and supervision – Bonded Hoarding Places (CEISA TPB Application)

Customs and Excise officials often find it difficult to withdraw data from the CEISA TPB application. The difficulty in question is that when withdrawing large amounts of data, there will be a long *loading of downloads* and the computer or *tab* used in withdrawing data or *downloads* (systems) will become heavy, stuck or *lagged*.

Company IT Inventory that sometimes does not match the reported

In recording, several times the recording in the company's IT Inventory is not in accordance with what is reported. As for the IT Inventory of a company, it sometimes shows that the system is not *online* and *in real time*. This makes Customs and Excise officers crosscheck or re-check or re-check periodically.

Lack of personnel or HR of the supervision unit

The lack of personnel or human resources is an obstacle in supervision, especially the Hangar Unit. 1 Employees in the Hangar Unit usually supervise 3-4 Bonded Area Companies and bonded area activities usually last for 24 hours.

Efforts that can overcome obstacles in the supervision of bonded area facility policies for importers at the Bekasi Customs and Excise Intermediate Type A Supervision and Service Office.

Based on the results of the interview, the efforts made to overcome the obstacles faced in supervising the policy of bonded area facilities for importers at the Bekasi Customs and Excise Supervision and Service Office include:

Update to the centralization system of Services and Supervision – Bonded Landfills (CEISA TPB Application)

Making improvements in the form of an update on their CEISA TPB Application carried out by the Customs and Excise Head Office. Another effort made by Customs and Excise officials in withdrawing data is to *download* or withdraw data with a not too large amount of data.

Improvements to the IT Inventory system

The Customs and Excise employees assist and give time for each Bonded Area company to make improvements to all forms of obstacles faced in each Bonded Area company such as improvements to the company's *IT Inventory* recording system that is not in accordance with what is reported, *IT Inventory* that is not *online* and *real-time*. If within a certain time limit it cannot be fixed, a sanction will be given in the form of a freeze.

Increase the number of personnel or human resources

The lack of personnel or human resources is an obstacle in supervision, especially in the Hangar Unit. 1 Employees in the Hangar Unit usually supervise 3-4 Bonded Area Companies and bonded area

activities usually last for 24 hours. By increasing or increasing the number of personnel or human resources will make supervisors more optimal and better

V. CONCLUSION

Based on the results of the research, discussion, and interpretation that have been described in the previous chapters, and by referring to the theory and results of previous research, the researcher can draw conclusions about the analysis of the policy supervision of the Bonded Area facility for Importers at the Office of Supervision and Service of Customs and Excise Type A Bekasi as follows:

1. Supervision of bonded area facilities policies for importers at KPPBC TMP A Bekasi has not been carried out optimally because there are indicators of the supervision process that have not been carried out properly, namely at the Internal and External Supervision Stages. The implementation of supervision of bonded area facilities for importers carried out by KPPBC TMP A Bekasi still has many findings of Goods from Enforcement and in terms of the number of human resources the Supervision Unit is still somewhat inadequate.
2. The obstacles faced by the Bekasi Customs and Excise Supervision and Service Office type A Customs In supervising the Bonded Area Facility Policy, especially officers who carry out supervision are:
 - a. The problem of withdrawing data from the Centralization System of Services and Supervision-Bonded Hoarding Places (CEISA TPB Application);
 - b. *The company's IT Inventory* that sometimes does not match what is reported;
 - c. Lack of personnel or HR in the supervisory unit.
3. Efforts made to overcome the obstacles faced in supervising the policy of bonded area facilities for importers at the Bekasi Customs and Excise Supervision and Service Office include:
 - a. Making improvements in the form of *updating* the CEISA SDGs Application carried out by the Customs and Excise Head Office. And by withdrawing data with a not too large amount of data.
 - b. Customs and Excise employees will assist and give time for each Bonded Area company to make improvements to all forms of obstacles faced in each Bonded Area company such as improvements to the company's *IT Inventory* recording system that is not in accordance with what is reported.
 - c. Increase the number of personnel or human resources of the Supervision unit, especially the Hangar Unit.

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