

The Relocation Phenomenon of Bonded Zone Industries to Central Java: Casual Factors in View of Investment and Impact on Labor Absorption

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ABSTRACT

This study examines the relocation of labor-intensive industries from the Jabotabek region to Central Java, focusing on bonded zone facilities in the ex-Residency of Pekalongan, including Brebes Regency. Using a qualitative research design, data were collected through in-depth interviews with company managers and customs officials, supported by regulatory documents and statistical records. Findings indicate the main drivers of this industrial shift are cost advantages, particularly lower regional minimum wages (UMR). In Jabotabek, wages average around IDR 4.5 million monthly, while in Central Java, they remain around IDR 2–2.5 million, with Brebes at IDR 2.018 million (2023). For factories employing over 9,000 workers, this gap leads to potential savings of more than IDR 270 billion annually. Additional factors include cheaper land prices for factory sites and improved infrastructure, especially the Trans-Java toll road, which facilitates logistics and access to ports. Economically, 36 bonded-zone companies in the region employ 67,559 workers, with 41,268 in Brebes alone. However, this represents only about 3% of Brebes's productive-age population, showing that industrialization alone may not resolve unemployment fully. Poverty rates have declined slowly from 17.43% in 2021 to 15.78% in 2023, highlighting a limited immediate impact. Although industrial expansion stimulates local economies by supporting informal sectors like food services, housing, and transportation, there are concerns about fostering a narrow "labor mentality" that limits entrepreneurship and shifts youth away from agriculture. The study concludes that while industrial relocation offers economic opportunities, a balanced policy is needed to ensure sustainable development, improve local welfare, and support economic diversification in Central Java.

Keywords: Industrial Relocation, Bonded Zone, Comparative Advantage, Employment, Labor-Intensive Industry, Economic Impact, Central Java, Infrastructure.

I. Introduction

The results of the population census conducted in 2020 show numbers that are interesting to observe. The census noted that Indonesia's population as of 2020 had exceeded 270 million. Of this figure, most of the population is in the productive age phase, which is 70.72%. Meanwhile, Java Island is the center

of concentration of the population, where more than 56% of Indonesia's population resides. Details related to the statistics of the census results are summarized in the infographic as follows.

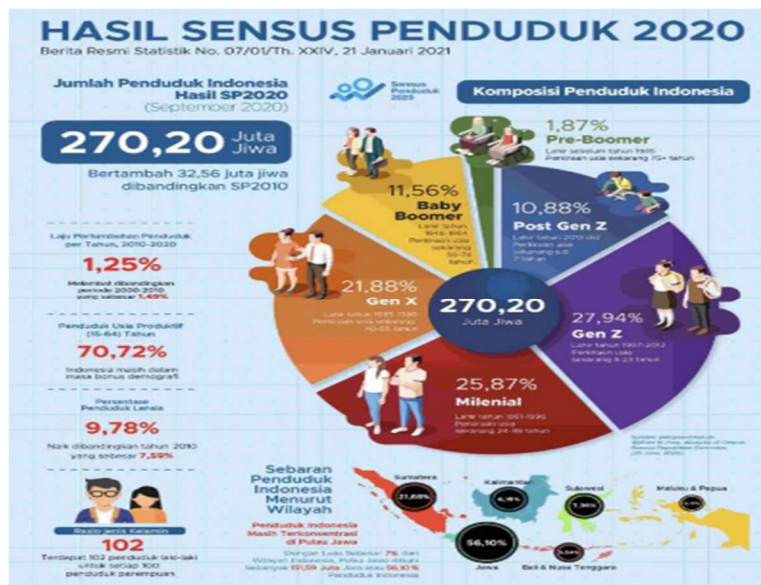


Figure 1. The Census Results
 Source: Central Bureau of Statistics, 2021

This large population, especially in the productive age phase, makes Indonesia a demographic bonus. This condition is allegedly also one of the attractions for investors to invest in Indonesia, especially for labor-intensive businesses with large human resource needs. So far, the center of industry in Indonesia is known only in the Jakarta - Bogor - Tangerang - Bekasi area, or more familiarly heard as Jabotabek. As a result, there has been massive urbanization in these cities in search of work, either directly entering the industrial world as factory workers or starting informal sector businesses around factory locations.

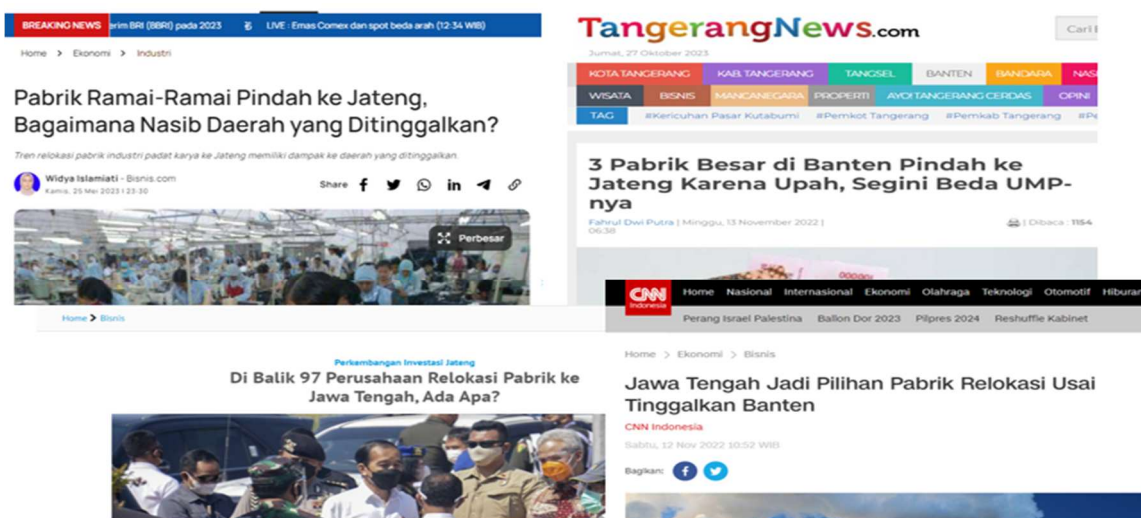


Figure 2. Factory Relocation from Banten to Central Java: Impact on Urbanization and Industry
 Source: Processed from national online media news clippings, 2024

II. Literature Review and Hypothesis Development

In the Pekalongan ex-presidency itself, there has been a significant increase in the number of companies obtaining bonded zone facilities. The largest addition occurred in the Brebes Regency area. Data obtained from the Tegal Customs Office shows that until April 2025, there were 36 companies receiving bonded zone facilities, most of which were labor-intensive companies engaged in the garment/textile and footwear or shoe industries. Currently, in Western Brebes operates the largest shoe company with the famous brand Adidas, PT Bintang Indokarya Gemilang. The company, which is still in the same group as PT Panarub Industry in Tangerang, has more than 9,000 employees. The production process, which was originally centered in Tangerang, is now slowly being transferred to Brebes. The same thing happened at another large shoe company with the Nike brand, which is still located on the Brebes coastal route, namely PT Sumber Masanda Jaya in Bulakamba District. The company, which began operating in 2020, is a subsidiary of PT Pratama Abadi Industri in Jabotabek and currently employs more than 15,000 people in Brebes. The shift phenomenon does not only occur for companies that already have a parent in the Jabotabek area. New investors also prefer to set up factories in the Central Java region. For example, footwear companies PT Adonia Footwear Indonesia and PT Leea Footwear Indonesia, with brands such as Asics and Hoka, prefer to operate in the Tegal Regency area, precisely in Lebaksiu District. This condition is interesting to study, especially to find out what factors cause this shift in investment and industrialization and what the economic impact is, especially in terms of employment and community welfare.

Lawrence Gitman and Michael Joehnk (2005), in Manoban (2022), provide an understanding of the concept of investment as a means of placing funds, with the hope that the placement of these funds will generate positive income and/or increase their value (Manoban, 2022). Meanwhile, an economist from Indonesia, Kamaruddin Ahmad (2004), in Manoban (2022) provides an explanation of investment as an effort to place money/funds with the hope of obtaining certain additions/profits on the money/funds placed (Manoban, 2022). The outline of the two definitions, if we relate the existence of industries in Indonesia, is, of course, how investors can benefit by placing their capital in Indonesia, where a selection of industrial locations has gone through studies, especially from economic factors such as raw materials, labor, transportation, distribution, or marketing. Discussions related to industry cannot be separated from the concept of Supply Chain Management, which can also be called Supply Chain Management. Jay Heizer and Barry Render explain that Supply Chain Management is a series of management activities to obtain raw materials / raw materials that will be processed into finished / semi-finished goods and then distribute these goods to consumers (Heizer & Render, 2004).

Another scientific literature that we can make reference to in this discussion is the results of research related to "The Development of the Apparel Industry in the Boyolali Region" conducted by Novia Vajarwati and Widayarsi Nugrahandika. In the research abstract, it is explained that in general, industrial development can be analyzed from three approaches, which include (1) industries close to the source of raw materials / raw materials, (2) industries close to the workforce, and (3) industries close to the market/marketing area (Vajarwati & Nugrahandika, 2017). Referring to the theoretical basis as mentioned above, the discussion this time will focus on labor-intensive industries with the status of customs facility recipients in the former Pekalongan presidency. The customs facility in this context is the status as a Bonded Stockpile, especially in the form of a Bonded Zone. The essence of the provision of this facility is the suspension (exemption) of state levies, namely Import Duty and Tax in the Framework of Import (Import VAT and Income Tax Ps. 22 Import) on goods imported by the company on the condition that the goods produced from the production process will be exported or sold domestically but with a certain quota and pay off the originally suspended levies. In conducting qualitative research, the preparation of a framework or conceptual framework is very important to guide the steps to be taken in the research process. The conceptual framework is a research train of thought developed in the form of schemes or graphics that explain the aspects to be studied and the possible relationships between these aspects (Rulinawati & Aisyah, 2023). The research conceptual framework for the analysis of the Independent Bonded Zone is outlined in the following scheme:

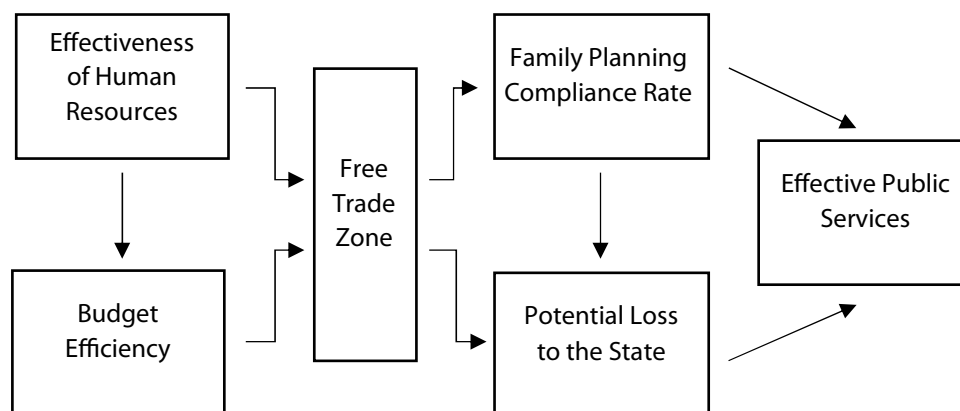


Figure3. Conceptual Framework

The establishment of the Independent Bonded Zone is driven by human resource and budget limitations, so that efficiency measures are needed, where human resource efficiency is positively correlated with detachment budget efficiency. This study begins with an analysis of the efficiency of human resources and budget after the establishment of the Independent Bonded Zone, then continues with testing its effectiveness through the level of compliance of independent companies and potential state losses due to customs violations. The higher the company's compliance, the smaller the potential state losses due to violations. The effectiveness of the establishment of the Independent Bonded Zone is tested through the level of compliance and potential state losses, which can be an indicator of the effectiveness of the Tegal Customs Office's public services according to the principles of good governance.

2.1. Human Resources Effectiveness

This aspect is measured through analysis of employee workload, the number of employees who duplicate service duties, and the timeliness of task completion according to service promises. Data was obtained from the Tegal Customs Office staffing documents and interviews with resource persons.

2.2. Detachment Budget Efficiency

This aspect is measured through an analysis of the absorption of the detachment budget before and after the establishment of the Independent Bonded Zone, with secondary data obtained from the financial section of the Tegal Customs Office.

2.3. Compliance Level of Bonded Zone Company

This aspect is measured through the timeliness of document recording in SKP CEISA 4.0, real-time IT Inventory, the frequency of online CCTV interruptions, and the accuracy of submitting monthly monitoring reports for the Bonded Zone. Data is obtained from interviews, observations, company documents, and secondary data from SKP CEISA 4.0.

2.4. Potential State Losses

This aspect is measured based on the frequency of customs violations by Independent Bonded Zone companies and administrative sanctions in the form of fines imposed, with secondary data from the

supervision section of the Tegal Customs Office. Concept operationalization is carried out to facilitate researchers in data interpretation and analysis by translating the conceptual framework into measurable indicators. This research explores the concepts of HR efficiency, budget efficiency, service user compliance, state losses, and public service effectiveness.

III. Research Method

In general, scientific research design uses three approaches: qualitative, quantitative, and mixed. The qualitative approach focuses on meaning-based or narrative procedures, with data collection through field observations, document analysis, and informant interviews using open-ended questions. (Cresswell, 2014). This research uses a qualitative design because it aims to provide an in-depth explanation of the establishment of the Independent Bonded Zone and produce evidence-based recommendations. This approach allows researchers to explore how the policy is understood, implemented, and responded to by customs officials and companies receiving the facility. In-depth interviews and observations helped understand the effectiveness of staffing, budget efficiency, and company compliance factors. In addition, the phenomenological nature of this research evaluates the impact of shifting industrialization on policy, making the qualitative approach relevant for capturing the context, perceptions, and experiences of stakeholders that are difficult to measure quantitatively. Thus, this design provides a comprehensive picture of the dynamics of the successful establishment of the Independent Bonded Zone as a public policy. (Rulinawati and Aisyah, 2023).

A source of information is anything that provides data, facts, or knowledge. Sources of information are the same as sources of research data, namely subjects that provide data, which can be humans or certain objects. Data or information in qualitative research comes from four main sources: sources (people), phenomena or activities, places or locations, and documents or archives. (Pujati, 2024). In this research, the data collection techniques used are interviews with sources and observation by going directly to the research location, as well as secondary data analysis to support the interpretation of data from interviews and observations.

3.1. Interview

Interviews were conducted with 7 (seven) key informants determined by purposive sampling method as follows: Head of Tegal Customs Office, Head of Customs Excise and Technical Support Services Section, First Customs Auditor, Customs Hangar Officer, Liaison Officer, Director/General Manager of Independent Bonded Zone Company, Chairman of Bonded Zone Entrepreneurs Association (APKB) Tegal Branch.

3.2. Observation

Primary data was collected through field observations in three companies: two with Independent Bonded Zone status, PT Sengon Indah Mas (Batang Regency) and PT Kenlee Indonesia (Tegal Regency), and one without status, PT Sumber Masanda Jaya (Brebes Regency). Observations were conducted over five working days in each company.

3.3. Documentation

Secondary data in the form of public documents were used to support primary data from interviews and observations. The required data included: Tegal Customs Office Workload Analysis (2022-2024), Detasering Budget Allocation in DIPA (2022-2024), Bonded Zone Customs Violation Data (2022-2024), and Data from the Service Computer System (SKP) and the company's IT Inventory system.

The qualitative research design directs the use of main instruments in the form of in-depth interviews, field observations, and public document documentation to strengthen the results of interviews and observations. In qualitative research, in-depth interviews are used to collect primary data from sources. The technique is direct, with open and unstructured questions, so that the flow of the interview follows the developing situation. Data collection is assisted by recording devices, notebooks, and cameras. Interviews will be conducted with a minimum of seven key informants, including officials and officers from the Tegal Customs Office as well as representatives of Mandiri Bonded Zone companies and company associations. Interviews are open-ended and unstructured, beginning with the selection of informants and the preparation of a schedule. During the interviews, audio and video recordings were made to facilitate transcription.

In this research, 4 (four) aspects are used as material for analyzing the establishment of the Independent Bonded Zone, namely the effectiveness of employee placement, detachment budget efficiency, company compliance level, and potential state losses. These four aspects then become indicators of the application of public service digitization in services in the Bonded Zone sector. Observations were conducted at two Independent Bonded Zone companies, namely PT Sengon Indah Mas (Batang Regency) and PT Kenlee Indonesia (Tegal Regency), as well as one Bonded Zone company that has not been designated as Independent, namely PT Sumber Masanda Jaya (Brebek Regency). Observation activities took place for five working days in each company, with aspects observed including the accuracy of business process recording in the service system and IT inventory, using an instrument in the form of an Observation Sheet. Secondary data collection in the form of public documents is needed to support primary data. The public data required in this study were obtained from Tegal Customs Office sources through units/sections related to the service and supervision of the Bonded Zone and from the staffing unit in charge of employee placement and budget management. The secondary data of the study are as follows: Tegal Customs Office Workload Analysis Data for 2022-2024, Detachment Budget Allocation Data in DIPA for 2022-2024, Bonded Zone Customs Violation Data for 2022-2024, and Bonded Zone Customs Document Data observed.

Qualitative research data analysis is a cycle or repetitive activity as a process that must be passed through by researchers until it reaches the level of data saturation. Researchers must pay close attention to the results obtained from interviews, read them repeatedly, and then compare these results with the objectives and research questions that have been set previously. There are six steps to analyze data in qualitative research as follows: Reading and saving interview transcripts to cross check, reading repeatedly to find meaning, coding according to sections and concepts, discussing field findings descriptively based on coding, refining and developing descriptions of the aspects studied and then compiling them in a systematic report, and interpreting the results of the research completely in the report. (Cresswell, 2014). After the data was collected, validity was tested through data and source triangulation by comparing the results of interviews, observations, and secondary data. Data analysis was conducted by combining Cresswell's steps and Miles & Huberman's qualitative analysis techniques. The qualitative data analysis technique consists of 3 (three) steps, namely data reduction, data presentation, conclusion drawing, and verification.

IV. Results and Discussion

4.1. Description of the Research Object

The Directorate General of Customs and Excise has an organizational structure regulated in PMK Number 188/PMK.01/2016, which was last amended by PMK Number 183/PMK.01/2020. Based on these rules, the Tegal Customs Office is included in the typology of Customs Type C with the official name Customs and Excise Supervision and Service Office of Customs Type C Tegal. The office is led by an Administrator at the Echelon III level with an organizational structure underneath. In general, each Customs service office has duties in the field of customs and excise, but each has a certain dominant focus. For example, Kudus, Kediri, and Malang are more dominant in the excise sector, while Tanjung Priok, Tanjung Perak, and Tanjung Emas are in the customs sector. The Tegal Customs Office, as the research locus, has a core business of customs

services for companies receiving Bonded Zone facilities spread across the former Pekalongan Prefecture (7 districts/cities). With the typology of Customs Type C, the ideal number of employees is 50-70 people, but more than 40% are allocated to the Customs Excise and Technical Support Services Section (PKCDT) in accordance with Article 267 of PMK 188/2016. The number of employees continued to decline from 65 people (2020) to 56 people (2024) due to the zero growth policy, which turned into minus growth, while the number of Bonded Zone companies increased from 19 (2020) to 37 (April 2025), with an additional 11 companies in line. (KPPBC Tegal, 2025).

Bonded Zone is a customs facility for export-oriented companies that meet certain requirements, providing fiscal and procedural facilities. Fiscal ease is in the form of suspension of import duties, import VAT, import PPh 22, and PPnBM on capital goods and raw materials, so that company funds can be diverted to increase product competitiveness. Procedural facilities include exemption from physical and document checks at the port, so that goods are sent directly to the warehouse, which increases the efficiency of logistics time and costs. In addition, Bonded Zone companies also receive a suspension of import prohibitions and restrictions (lartas), such as imports of used goods or the obligation of Surveyor Reports for textile raw materials. (Ministry of Finance of the Republic of Indonesia, 2019).

The ease of the Bonded Zone facility has consequences for Customs to increase supervision, because incoming goods are still owed import duties, import VAT, import PPh 22, and PPnBM until they are exported. Therefore, at least one Customs officer is assigned to each company to ensure compliance. This assignment is funded by the state through the kumandah/detasering budget, as stipulated in PER11/BC/2022, which stipulates the division of work area zones based on the distance from the office to the company, as well as the amount of daily allowance and transportation. Zones are divided into IA, IB, IIA, and IIB with different daily allowance percentages according to the Standard Cost of Input (SBM). At the Tegal Customs Office, the amount of daily allowance for kumandah is determined at the beginning of each year through the decision of the head of the office and can fluctuate following the Ministry of Finance's budget efficiency policy. The following is a comparison of the amount of daily kumandah money at the Tegal Customs Office in the period 2021 to 2025:

Table 1. Amount of Daily Allowance for Kumandah in 2021 – 2025 Tegal Customs Office

Zone - Year	2021 KEP-23	2022 KEP-05	2023 KEP-01	2024 KEP-21	2025 KEP-60
I			Not yet implementing the division into 4 clusters		
II		120.000			
III	190.000	170.000			
IA	Not yet implementing the division into 4 clusters		90.000	90.000	50.000
IB			111.000	111.000	65.000
IIA			120.000	120.000	70.000
IIB			190.000	190.000	75.000

Based on the table above, it can be observed that the amount of daily kumandah money tends to decrease every year, especially due to the government's budget efficiency policy in 2025. This decline is also influenced by the increasing number of Bonded Zone companies that must be supervised, so that the Kumandah budget is divided more, and the nominal amount received per employee is getting smaller. The ceiling in DIPA or the allocation for the detachment budget post itself at the Tegal Customs Office can be presented in the following matrix:

Table 2. Trends in Detachment Budget Ceiling for 2021 - 2025 Tegal Customs Office

Year	Budget Ceiling	Number of Bonded Zones	Daily Allowance Allocation for Supervisors/Employees/Zones
2021	909.042.000	24	296.000
			210.000
2022	981.792.000	29	296.000

			199.500
			120.000
2023	982.800.000	29	240.000
			120.000
			111.000
			90.000
			190.000
2024	930.480.000	33	120.000
			111.000
			90.000
			75.000
2025	1.110.216.000 (dibekukan 50% untuk efisiensi)	36	70.000
			65.000
			50.000

The establishment of an Independent Bonded Zone in the Tegal Customs working area considers the cumandah budget, the number of employees, the addition of bonded zones, and the legal basis of PER-19/BC/2018 Article 67. A company can be designated as an Independent Bonded Zone if it has a valid taxpayer status, a low risk profile, and meets criteria such as an AEO certificate, an IT Inventory integrated with SKP, high activity volume, or risk management considerations. This status allows companies to conduct customs services and supervision independently through the Liaison Officer (LO), while Customs officers are only present for certain activities such as Red Line checks. This policy increases the efficiency of human resources because some officer functions are replaced by LOs. In the Tegal region, several companies have been granted Independent Bonded Zone status, but some have been revoked, such as PT Sumber Masanda Jaya due to administrative violations in recording scrap, and PT Mujatex because it stopped producing for six consecutive months due to business competition.

4.2. Research Results

A series of in-depth interviews, field observations, and data triangulation efforts through the search for related documents, obtained the following research results:

- a. The effectiveness of employee placement to overcome the imbalance between service demand and available employee supply.

The shift of industrialization from Jabodetabek to the Tegal Customs working area is not only influenced by the low minimum wage, but also by the availability of labor, infrastructure improvements, and local government support. These factors encourage an increase in the number of companies receiving Bonded Zone facilities, which has implications for employee needs and supervision budgets. However, the limited number of employees makes conventional supervision patterns (one officer per company) impossible. Therefore, the establishment of an Independent Bonded Zone is an effective solution because it reduces the need for direct placement of officers in the company, so that employees can be transferred to other sections. This has proven to increase the effectiveness of staffing and performance, especially in the Enforcement and Investigation Section.

- b. Reducing the number of hangar officers has a direct impact on the efficiency of the Kumandah/detachering budget.

Research by Barlianto and Riesfandiari (2021) shows that the Independent Bonded Zone improves logistics performance through reduced waiting time. This finding is reinforced by the General Manager of PT Sengon Indah Mas, Wahyu Wulandari, who mentions four benefits of independent status: ease of customs procedures, time and cost efficiency, flexibility of supervision through IT Inventory, and continued fiscal facilities. From the Tegal Customs side, the Independent Bonded Zone increases the effectiveness of staffing

and the efficiency of the detachment budget, as well as being a form of adaptation to the digitization of services and supervision (paperless, IT Inventory, online CCTV). Detachment budget efficiency is increasingly evident because there is no need to place officers in independent companies.

Table 3. Comparison of budget plans before and after the establishment of the Mandiri Family Planning Program in 2025

No	Company	Zona	Daily Money (in thousands)	Independent Status	RAB (in thousands)	
					Before Independent	After Independent
1	PT Selim I	II B	75	N	18.000	18.000
2	PT BIG	II B	75	Y	18.000	0
3	PT RPJ**	II B	75	N	0	0
4	PT Kido	II B	75	N	18.000	18.000
5	PT SMJ	II A	70	N	16.800	16.800
6	PT AAEO	II A	70	N	16.800	16.800
7	PT GBI	II B	75	N	18.000	18.000
8	PT YHMI	II B	75	N	18.000	18.000
9	PT TSH	II B	75	N	18.000	18.000
10	PT Jia Wei	II B	75	N	18.000	18.000
11	PT GEI	II B	75	N	18.000	18.000
12	PT DGI**	I A	50	N	0	0
13	PT MBI	II A	70	N	16.800	16.800
14	PT SAS	II A	70	Y	16.800	0
15	PT NAG	II A	70	N	16.800	16.800
16	PT BPG	II A	70	N	16.800	16.800
17	PT SGI	II B	75	N	18.000	18.000
18	PT Daiwab	II B	75	Y	18.000	0
19	PT Dalim	II B	75	N	18.000	18.000
20	PT BAI	II B	75	N	18.000	18.000
21	PT Muja**	II B	75	N	0	0
22	PT WIJ**	II B	75	N	0	0
23	PT JWI	II B	75	N	18.000	18.000
24	PT SIM	II B	75	Y	18.000	0
25	PT BBP	II B	75	Y	18.000	0
26	PT Indopro	II B	75	N	18.000	18.000
27	PT Yihqua	II B	75	N	18.000	18.000
28	PT Kenlee	II B	75	Y	18.000	0
29	PT Selim II	II A	70	N	0	0
30	PT Leea	II A	70	N	16.800	16.800
31	PT AFI	II A	70	N	16.800	16.800
32	PT Winner	II B	75	N	18.000	18.000
33	PT SHT**	II B	75	N	0	0
34	PT PSI	II B	75	Y	18.000	0
35	PT Daehan	II B	75	N	18.000	18.000
36	PT WG**	II B	75	N	0	0
Total					512.400	387.600
Difference (Efficiency)					124.800	

The RAB comparison table shows that before the Independent Bonded Zone policy, the detachment budget amounted to Rp 512,400,000.00, while after the policy it fell to Rp 387,600,000.00, resulting in an efficiency of Rp 124,800,000.00 per year. From an organizational perspective, this is a positive achievement. However, for employees, this efficiency is considered unfavorable because they lose additional income from daily kumandah allowances, in contrast to office employees who only receive salaries without detachment allowances.

- c. The supervision system in the Bonded Zone supports the creation of a high level of company compliance.

The concept of supervision of the Bonded Zone is based on Perdirjen Bea Cukai Number PER-6/BC/2023, which regulates in detail the technical guidelines for monitoring and evaluating recipients of Bonded Zone facilities. The technical guidelines provide guidelines that monitoring and evaluation of Bonded Zone companies can be carried out in the form of:

- 1) General Monitoring

Monitoring of the Bonded Zone is carried out by hangar officers or supervision units to determine the general condition of the company, and then the results are reported periodically every month to the Head of the Customs Office for each company receiving the facility.

- 2) Special Monitoring

Special monitoring by the supervision unit is intended to test the compliance of companies receiving Bonded Zone facilities, with the results that must be reported monthly to the Head of the Customs Office, at least for one company.

- 3) Self-Monitoring

Independent monitoring is carried out by the company team to test the accuracy of data on IT Inventory, but is still supervised by customs officers based on the Task Letter. The report is submitted to the Customs Office for review and validation, with implementation at least twice a year.

- 4) Micro Evaluation

Micro evaluation is carried out every six months to assess the general condition of the Bonded Zone company, a recap of special and independent monitoring, and the level of compliance based on customs violations. This activity is carried out by a team formed by the Head of Office from the elements of service, supervision, and internal compliance.

- 5) Macro Evaluation

Macro evaluation is carried out by the Regional Office or Customs Headquarters to assess the overall performance of Bonded Zone companies, including investment growth, employment, and economic impact.

According to Khasan Khuluqin, the layered supervision system in the Bonded Zone places customs officers as the first line in monitoring the flow of goods. If any discrepancies are missed, they can still be detected through general monitoring, special monitoring, or customs audits. At the Tegal Customs Office, the establishment of an Independent Bonded Zone is carried out by forming a research team to evaluate the company's eligibility based on compliance, IT Inventory quality, CCTV monitoring, hangar conditions, and HR capabilities as Liaison Officers. This strict selection process is preventive in nature to prevent potential violations. Although the absence of physical officers in Mandiri Bonded Zone companies raises concerns, the application of layered supervision is believed to maintain compliance. The level of company compliance in this study is measured from the results of field observations as well as general and special monitoring data by the Tegal Customs supervision unit.

a. Observation Results

Field observations of three companies using four administrative parameters showed a high level of compliance. All aspects of monitoring were proven to be in accordance with the applicable provisions. Details of the observation results are outlined in the following table:

Table 4. Field Observation Results of Bonded Zone Companies April 2025

Company & Parameters	PT Sengon Indah Mas	PT Kenlee Indonesia	PT Sumber Masanda Jaya
Timeliness of recording to SKP	On time	On time	On time
Timeliness of input to IT Inventory	On time	On time	On time
Disruptions in access to CCTV and IT Inventory online	No disruptions	No disruptions	No disruptions
Submission of General Monitoring Report	On time	On time	On time

b. Recapitulation of general monitoring and special monitoring

General monitoring assesses the overall condition of the company through aspects such as building feasibility, CCTV, and IT Inventory, while special monitoring emphasizes the analysis of the flow of goods and records. Analysis of monitoring data for 2023-2024 shows that Mandiri Bonded Zone companies remain compliant, as evidenced by no customs violations that lead to fines or administrative sanctions. Examples of violations that result in administrative fines/sanctions that are the focus of the research include:

- 1) Not recording the entry or exit of goods into the IT Inventory
- 2) Entering goods that do not get facilities
- 3) Performing goods entry activities without customs documents
- 4) Performing goods release activities without customs documents.

The results of the recapitulation of general monitoring and special monitoring in the Independent Bonded Zone are presented in the following table:

Table 5. Recapitulation of General Monitoring and Special Monitoring of the Independent Bonded Zone 2023 – 2024

Company Name	General Monitoring		Special Monitoring	
	Period	Result	Period	Result
PT Daiwabo Garment Indonesia	2023 – 2024	Meets Criteria	January 2023	Compliant
PT SAS Kreasindo Utama	2023 – 2024	Meets Criteria	January 2024	Compliant
PT Bahana Bhumipala Persada	2023 – 2024	Meets Criteria	March 2024	Compliant
PT Kenlee Indonesia	2023 – 2024	Meets Criteria	August 2024	Compliant

Granting independent status that is preceded by a strict screening process has proven to be able to minimize customs violations. Service digitization and layered supervision are effective in maintaining company compliance even without the physical presence of officers. The results of observations and general and special monitoring show that there are no violations or potential state losses from the implementation of the Independent Bonded Zone.

d. Obstacles to the Establishment of an Independent Bonded Zone

The establishment of the Independent Bonded Zone provides benefits for the government and companies, but it still faces obstacles. According to Firmansyah Hendra Kusuma, these obstacles are divided into two, namely internal within the Customs Office as the determining party, and external from outside the

office. External obstacles are obstacles or barriers faced by service users, in this case, companies receiving Bonded Zone facilities (Interview April 21, 2025).

1) Internal constraints

The internal obstacles of Customs in determining the Independent Bonded Zone are the absence of SOPs as standard guidelines, resulting in non-uniformity between offices. In addition, the selection of target companies still tends to be selective, focusing only on low-risk companies (footwear, seafood, furniture), while high-risk sectors such as garments and textiles are difficult to obtain independent status.

2) External constraints

The external obstacle from the company side is the reluctance to become an Independent Bonded Zone due to the increased workload of the export-import division, especially the Liaison Officer. Independent status makes customs responsibilities transferred to companies with a 24/7 work system, raising concerns about additional working hours without an increase in income.

4.3. Discussion

This research discusses the implementation of the Independent Bonded Zone (KBM) as a strategy for Tegal Customs to improve supervisory effectiveness, detachment budget efficiency, and compliance maintenance of facility recipient companies. Using the New Public Management (NPM) approach that emphasizes bureaucratic efficiency, service digitization, and results orientation, this research is also enriched by Herbert Simon's Bounded Rationality theory that sees the limitations of bureaucracy in making perfectly rational decisions.

In terms of process automation, the implementation of the IT Inventory system and online CCTV-based monitoring replaced most of the physical surveillance functions previously carried out directly by Customs officers. This digitization enables real-time monitoring, paperless service, and increased transparency through automatic and accurate recording. The monitoring system is carried out in three forms, namely general monitoring that assesses the overall condition of the company, special monitoring that tests administrative compliance through data analysis of goods entry-expenditure, and self-monitoring carried out by the company but still supervised by Customs officers. The results of monitoring are then evaluated micro by the local office and macro by the regional or central office, thus creating layered supervision that is effective even without the full physical presence of officers.

Furthermore, from the aspect of results-based performance assessment, the research shows that the level of compliance of companies receiving facilities is maintained. This is evidenced by the results of field observations, analysis of monitoring recapitulation, and the accuracy of recording on the IT Inventory that is consistent with the provisions. During the monitoring period, companies with independent status never committed customs violations that resulted in sanctions or fines. Thus, the self-assessment mechanism implemented is proven to encourage company independence while strengthening accountability without having to sacrifice the quality of supervision.

In terms of cost efficiency, the establishment of the Independent Bonded Zone is proven to reduce the need for additional employees and cut the detachment budget that previously had to be spent to place officers in the company. Data for 2025 shows savings of up to IDR 124.8 million. Not only does the government benefit, but the companies receiving the facilities also benefit in the form of reduced operational costs, especially over time, and increased smooth flow of goods because operations can run on a 24/7 system.

However, the implementation of KBM also faces internal and external obstacles. From within Customs, the absence of a standardized SOP for determining KBM has led to non-uniformity between offices in implementation, as well as a tendency to select low-risk companies (footwear, furniture, seafood) to be designated as independent, while high-risk sectors such as textiles and garments are still difficult to obtain this status. From the company side, challenges arise due to concerns about the increased workload of the

import-export division designated as the Liaison Officer. With independent status, most of the responsibilities previously held by Customs officers are transferred to internal companies, including the management of 24-hour activities. This raises objections, especially since the additional workload is not always followed by an increase in compensation for the employees concerned.

Referring to the Bounded Rationality theory, these conditions reflect the limitations of Tegal Customs in terms of human resources, budget, time, and information. Therefore, the decision to encourage the establishment of KBM is focused on satisficing solutions, which are adequate and realistic although not perfect. Digitalization through IT Inventory, online CCTV, layered monitoring, and micromacro evaluation becomes heuristics or shortcuts in decision-making to ensure that supervision continues to be effective amidst the existing limitations. The overall research results confirm that despite the reduction in physical supervision, the company's compliance level is maintained. No violations were found that could potentially cause state losses. Thus, the establishment of the Independent Bonded Zone not only provides cost efficiency for the government but also benefits companies. Furthermore, this policy is proof that the application of New Public Management principles combined with Bounded Rationality can be an appropriate strategy in the governance of public services in the customs sector.

V. Conclusion

Based on the research findings, it can be concluded that the digitization of public services through the implementation of IT Inventory and online CCTV has improved the effectiveness of employee deployment. Process automation enables employees who are no longer required in certain units to be reassigned to other divisions in greater need, thus optimizing human resource utilization. In terms of budget efficiency, both the government and companies benefit. The government achieves savings in detachment budgets as fewer employees are stationed in warehouses, while companies reduce waiting costs and overtime through the use of self-service mechanisms. Furthermore, the level of compliance among companies within the Mandiri Bonded Zone remains high. Results of both general and special monitoring indicate no customs violations, demonstrating that the digital-based layered supervision system is effective in maintaining compliance even without the physical presence of officers. From the perspective of New Public Management (NPM), this policy reflects key principles of modern governance, including service process automation, results-based performance measurement, and operational cost efficiency for both the government and companies.

Nevertheless, several constraints and challenges remain. These include the absence of a standardized national SOP for determining KBM, differences in risk perception across industries (for example, textiles and garments are often considered high risk), company resistance due to increased Liaison Officer workload, and psychological barriers among employees who perceive efficiency initiatives as reducing opportunities for additional income. To address these challenges and strengthen the implementation of the Independent Bonded Zone, several strategic steps are necessary. First, developing and ratifying a national SOP is essential to provide clear and uniform guidelines. Second, employee competence should be continuously improved, not only in technical expertise and regulatory understanding but also in reinforcing the ethical values of public service. Third, maintaining open dialogue with companies receiving facilities is crucial to address concerns, particularly regarding Liaison Officer workload. Possible solutions include providing incentives or improving work systems to ease the additional burden. Finally, regular evaluation and further research should be conducted to ensure that the Independent Bonded Zone policy generates tangible benefits for the government, companies, and the regional economy. By taking these measures, the implementation of the policy is expected to become more effective, efficient, and sustainable.

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