Evaluation of Risk Management Implementation in Import Duty Tariff Determination Based on Ministerial Regulation

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ABSTRACT

The potential for shortfalls in state revenue, coupled with recurring findings related to the Internal Control System, highlights the presence of unmanaged or ineffectively managed risks. This study aims to evaluate the extent to which risk management implementation at the XYZ Government Office aligns with the provisions outlined in the relevant Ministerial Regulation on risk management. Employing a qualitative case study approach, data were collected through method triangulation—comprising documentation and interviews—and source triangulation involving key informants. The findings indicate that risk management is largely perceived as a procedural formality. As a result, core processes such as risk identification, analysis, evaluation, and mitigation are not executed effectively. This undermines the ability to uncover root causes and leads to a consistent underestimation of actual risk exposure.

Keywords: Risk Management; Import Duty; State Revenue; Public Sector

Evaluasi Penerapan Manajemen Risiko dalam Penetapan Bea Masuk Berdasarkan Peraturan Menteri

ABSTRAK

Adanya potensi kekurangan penerimaan negara serta temuan berulang pada Sistem Pengendalian Internal menandakan adanya potensi risiko yang belum terkelola dengan efektif. Penelitian ini memiliki tujuan untuk menilai kesesuaian penerapan manajemen risiko pada salah satu proses bisnis di Kantor Pemerintahan XYZ dengan Peraturan Menteri. Penelitian ini menggunakan pendekatan kualitatif dengan studi kasus, data penelitian diperoleh melalui triangulasi metode (dokumentasi dan wawancara) dan sumber data dari narasumber kunci. Hasil penelitian menunjukkan bahwa penerapan manajemen risiko masih dipandang sebagai suatu rutinitas administratif, sehingga dalam tahapan manajemen risiko seperti identifikasi, analisis, evaluasi, serta mitigasi risiko belum dilaksanakan secara optimal. Hal ini mengakibatkan kegagalan mengungkap akar penyebab risiko dan kecenderungan untuk menaksir tingkat risiko terlalu rendah.

Kata Kunci: Manajemen Risiko; Bea Masuk; Penerimaan Negara; Sektor Publik

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INTRODUCTION

State revenue, as defined under Law No. 17 of 2003 on State Finance, refers to an increase in net worth, encompassing tax revenues, non-tax revenues, and grants. Indonesia primarily relies on tax revenue to support national growth and development (Nuha, 2018). One of the components contributing to tax revenue is import duty, which not only serves as a fiscal instrument for enhancing state income but also functions as a regulatory tool to control the flow of imported goods and protect domestic industries (Ditjen XY, 2024).

Within the composition of state revenue, import duties hold considerable significance. In 2023, actual state revenue from import duties amounted to IDR 50.89 trillion. However, the audit report by the Supreme Audit Agency (BPK) on the 2023 Financial Statements of Ministry X identified potential revenue shortfalls totaling IDR 48.93 billion. These were related to import duties, anti-dumping duties, safeguard duties, export duties, and import taxes (PDRI) (BPK RI, 2024). Similar audit findings have been consistently reported in previous years (BPK RI, 2022, 2023).

The XYZ Government Office, which contributed 43.2% of total national import duty revenue—equivalent to IDR 21.97 trillion—has also faced similar audit findings, particularly concerning errors in tariff classification and the imposition of Anti-Dumping Duties (BMAD) and Safeguard Duties (BMTP). These findings underscore the need for a more robust evaluation of risk management practices in the determination of import duty tariffs, to enhance oversight and optimize revenue collection.

Risk management implementation within ministries is regulated through ministerial-level policies, tailored to each ministry's unique functions, complexity, and scope. At Ministry X, risk management is governed by Ministerial Regulation No. 222 of 2021 on State Financial Risk Management, which serves as the principal framework for managing uncertainties in achieving public financial management objectives. Its operationalization is further detailed in Ministerial Decree No. 105 of 2022. Within this framework, risk is defined as the likelihood of an event that may impact the achievement of organizational goals. Accordingly, risk management is mandated as a systematic and structured approach to identifying, analyzing, and managing such risks (Kementerian X, 2021).

In the context of customs administration, risk management has proven effective in enhancing operational efficiency by enabling better targeting of high-risk shipments, while facilitating clearance for low-risk goods (Biljan & Trajkov, 2012). It also contributes to improved regulatory compliance, mitigates corruption risks (Widdowson, 2020), and strengthens financial stability and fiscal sustainability (Tudor & Gavrilă, 2024).

Recent literature has increasingly emphasized the evaluation of risk management in the public sector, recognizing its critical role in enabling institutions to achieve objectives efficiently and effectively. In this context, risk management is not only a mechanism for mitigating uncertainty or preventing adverse outcomes such as fraud and poor governance(Ilias et al., 2023a; Nafi'ah et al., 2023), but also a strategic enabler that enhances decision-making quality and supports results-oriented planning (Rana et al., 2019).

Effective implementation of risk management has been linked to improved resource allocation, streamlined processes, reduced project delays, and strengthened systems of internal control and governance (Almira et al., 2024; Gani et al., 2020; Pramuningtyas & Djakman, 2024; Rana et al., 2019). Furthermore, it contributes to long-term value creation and reinforces institutional reputation and stakeholder trust (Nafi'ah et al., 2023; Pramuningtyas & Djakman, 2024). A well-functioning risk management system is also viewed as key to cultivating a risk-aware organizational culture, thereby enhancing institutional resilience in response to environmental changes (Nafi'ah et al., 2023).

Several studies have examined the application of risk management specifically in customs and revenue administration. (Al-Shbail, 2020), for example, found that risk profiling and targeting significantly enhanced revenue protection within the Jordanian Customs Authority. In the Indonesian context, (Firdiansyah, 2019) assessed the risk identification process in tariff classification and found that, despite the existence of formal procedures, implementation was often fragmented and carried out by personnel lacking sufficient expertise.

Overall, existing literature highlights that while the importance of risk management is well acknowledged in the public sector, its practical implementation remains inconsistent and often underdeveloped. To ensure that risk management contributes meaningfully to performance and accountability, systematic evaluations of its implementation are essential. Such evaluations are critical for institutional learning, continuous improvement, and enhancing organizational capacity to respond to dynamic challenges.

Given the recurring audit findings by BPK concerning the tariff determination process at the Directorate of Tariff Policy (PPD), which have implications for potential state revenue losses, this study is both timely and relevant. Although numerous studies have addressed risk management in the public sector more broadly, few have explored the extent to which risk management processes are aligned with operational practices at the sub-ministerial level. This study seeks to bridge that gap by evaluating the implementation of risk management in tariff determination at the XYZ Government Office. It further aims to propose actionable recommendations for improving risk governance and reducing the recurrence of audit findings related to import duty revenue.

RESEARCH METHOD

This study adopts a qualitative approach, aiming to explore and interpret the meanings individuals or groups assign to a particular social phenomenon or problem. Such phenomena may include real-life experiences of research participants, presented narratively to reflect their contextual realities—such as the implementation of risk management within a public organization (Creswell & Creswell, 2018; Fiantika & Maharani, 2022). The research process involves the flexible development of questions and procedures, direct data collection within participants' environments, and inductive analysis—from identifying specific patterns to deriving general themes. Moreover, the researcher plays an active role in interpreting the meaning of the data collected (Creswell & Creswell, 2018).

In qualitative case study research, data are typically collected through interviews, direct or participant observations, questionnaires, and relevant documentation. These data generally take the form of words, meanings, or participant perspectives (Fiantika & Maharani, 2022). The use of multiple data collection methods—referred to as triangulation—enhances the credibility and accuracy of findings by capturing various perspectives (Fiantika & Maharani, 2022). According to Denzin, triangulation can take several forms, including methodological triangulation, investigator triangulation, theoretical triangulation, and data source triangulation (Campbell et al., 2018).

This study applies both methodological and data source triangulation. Methodological triangulation involves employing multiple methods to examine a single phenomenon, either within the same method (e.g., varied forms of surveys) or across different methods (e.g., combining observation and interviews) (Campbell et al., 2018). In this study, methodological triangulation was carried out through documentation review and interviews, which served as the primary data collection techniques. Data source triangulation, on the other hand, entails collecting data from multiple sources—across different times, locations, and individuals (Campbell et al., 2018). Accordingly, this study implements data source triangulation by conducting interviews with various stakeholders engaged in different capacities within the risk management process related to tariff determination at the Directorate of Tariff Policy (PPD).

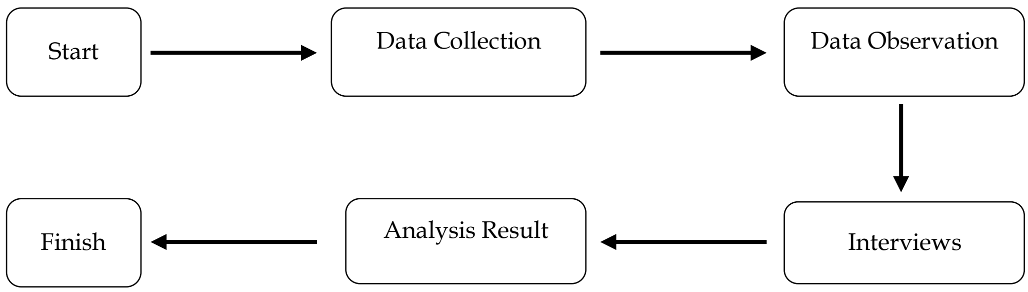

Figure 1. Research Stages

Source: Research Data, 2025

In general, the stages of the research leading to the conclusion are illustrated in Figure 1. This study began with the collection of secondary data through documentation and records provided by the research subject. The documentation and records reviewed comprised a set of documents related to the risk management process in import duty determination by the Document Examination Officers (PPD) at the XYZ Government Office during the 2024 period. These included the Risk Profile, the ISO 9001:2015 Quality Objective Achievement Report, the List of Individual Performance Indicators for Document Examination Officers, Internal Compliance Unit Complaint Reports, the 2024 Data Request Receipt Report, the Recapitulation of Tariff and Customs Value Determination Letters for the 2024 period, and Audit Reports by the Supreme Audit Agency (BPK) concerning the Internal Control System over the past three years.

Following data collection, a content analysis was conducted on documents related to the risk management process in determining import duties by the PPD.

Additionally, the study sought to analyze whether any previously unidentified risks existed that could potentially lead to new issues or recurring errors in import duty determinations.

Table 1 List of Informants

No	Code	Informant Role	Criteria	Medium and Duration
1	K1	Official structurally above the business process owner	Echelon III with a minimum rank of IV/a	Face-to-face – 30 minutes
2	P1	Document Examination Officer (DEO)	Functional Officer with a minimum rank of III/d and at least 2 years of experience as DEO	Face-to-face – 55 minutes *WhatsApp Call* – 5 minutes
3	P2	Document Examination Officer (DEO)	Functional Officer with a minimum rank of III/d and at least 2 years of experience as DEO	Face-to-face – 55 minutes
4	M1	Risk Management Officer of Business Process Owner	Risk manager directly associated with the business process owner	*Zoom Meeting* – 44 minutes
5	M2	Risk Management Officer of XYZ Government Office	Office-level risk manager	Face-to-face – 58 minutes *WhatsApp Chat*

Source: Research Data, 2025

Table 1 outlines the list of informants who served as key sources of information in this study. The interview questions addressed to the informants were developed in accordance with the implementation of risk management as stipulated in Ministerial Regulation X Number 222 of 2021 and Ministerial Decree X Number 105 of 2022. These questions were organized around the four core components of the risk management process as defined in the applicable regulations: risk identification, risk analysis, risk evaluation, and risk mitigation.

The interview findings were then incorporated into the broader analysis of the risk management process related to the determination of import duties by the Document Examination Officers (DEO). Drawing upon the entire process, conclusions were formulated to provide a comprehensive understanding of the implementation of risk management in the context of import duty tariff determination at the XYZ Government Office.

RESULT AND DISCUSSION

Risk management implementation at Ministry X is structured around three core aspects, as illustrated in Figure 2: the establishment of a risk management structure, the development and application of a risk management framework, and the cultivation of a risk-aware organizational culture. This study focuses specifically on the second aspect—the risk management framework—with particular attention to the risk management process. This process includes four key stages: risk identification, risk analysis, risk evaluation, and risk mitigation, all examined within the context of import duty determination conducted by the Document Examination Officers (DEO).

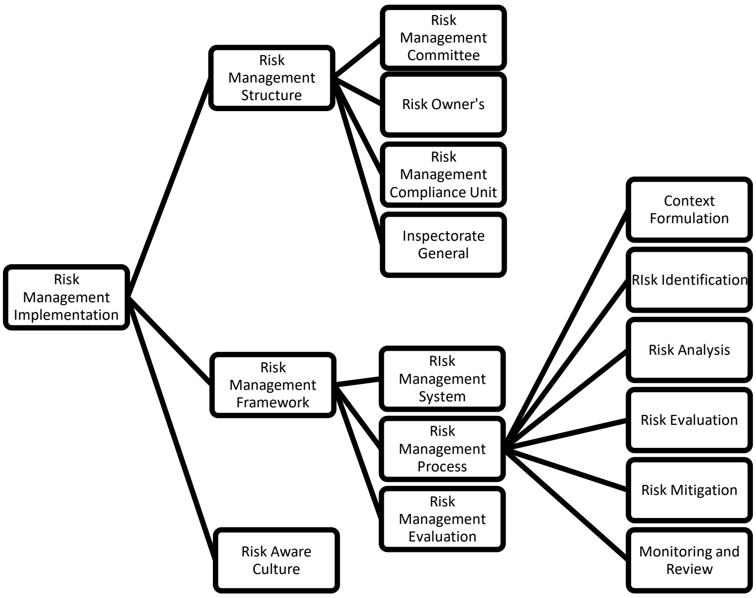

Figure 2. Key Aspects of Risk Management Implementation at Ministry X
Source: Ministerial Decree X No 105 of 2022

Risk identification is the stage aimed at systematically identifying and mapping potential risks that may hinder the achievement of organizational objectives. This process should be comprehensive and participatory, involving relevant work units as well as internal and external stakeholders with roles or interests in the organization's operations.

Risk analysis involves assessing the magnitude and level of each identified risk by determining the likelihood of occurrence and the potential impact, taking into account the effectiveness and reliability of existing internal controls.

Risk evaluation is the process of determining which risks should be prioritized, establishing acceptable residual risk levels, making decisions on mitigation strategies, and developing Key Risk Indicators (KRIs).

Risk mitigation refers to selecting appropriate action plans to achieve the desired residual risk level. This stage includes two key steps: choosing mitigation strategies and formulating the risk mitigation plan.

At XYZ Government Office, risk management is implemented in accordance with Ministerial Decree X Number 105 of 2022. Under this framework, the Head of Office acts as the Risk Manager, overseeing all risk-related activities. The General Affairs Division functions as the Risk Coordinator, supporting the Risk Manager in planning, executing, and monitoring risk processes. The Finance Subdivision serves as the Risk Administrator, responsible for assisting the Risk Coordinator in operationalizing risk activities. All Divisions act as Business Process Owners, accountable for executing risk management within their respective operational areas.

Responsibility for risk management in the import duty determination process lies with the Service Division—an Echelon III-level unit. This business process carries inherent risks that may impede the achievement of organizational objectives, particularly the optimization of state revenue from customs duties. The key risk identified for 2025 is the inaccuracy of tariff determination conducted by Document Examination Officers (DEOs) for revenue purposes.

An analysis of annual risk data recorded in the risk profile reveals inconsistent trends from 2023 to 2025. In 2023, the risk level for inaccurate tariff determination was recorded at 6, spiking to 16 in 2024 before sharply declining to 2 in 2025. Compared to the risk appetite threshold of 12, as defined in Ministerial Decree X Number 105 of 2022, the 2025 risk level is categorized as low.

This sharp decline in risk level occurred despite no significant changes in the mitigation strategies employed over the past three years. This inconsistency raises concerns regarding the validity and reliability of the risk assessment conducted by the managing unit. The 2025 risk score may reflect an overly optimistic assessment of conditions that have not been substantively improved.

According to the governing Ministerial Regulation and Decree, the risk management process at Ministry X consists of seven integrated stages: (1) context formulation, (2) risk identification, (3) risk analysis, (4) risk evaluation, (5) risk mitigation, (6) monitoring and review, and (7) communication and consultation. These form a continuous cycle designed to support the achievement of organizational objectives. However, this study focuses on four key stages: risk identification, risk analysis, risk evaluation, and risk mitigation, specifically within the import duty determination process.

The evaluation of risk identification reveals that implementation remains partial. Although the general criteria for identifying risk events and their causes comply with regulatory requirements, not all relevant events and root causes—particularly those leading to inaccuracies in tariff determination—have been captured. This shortfall is largely due to the perception that risk management is a mere administrative formality.

> "[...] over the past three years, the causes have essentially remained the same […] the internal control system (ICS) hasn't changed in that time either. […] in terms of responsibility, the risk management PIC for our division is mostly just carrying out what's required—whatever the division head's risk appetite is. We just report things administratively, really. Maybe other risks are discussed in meetings, but I honestly wouldn't know—we've never had one at the office." (Informant M1)

Risk identification can be undertaken through various approaches, including operational experience (Leva et al., 2017), stakeholder workshops, surveys, analysis of operational and incident reports, and alignment with strategic objectives (Leva et al., 2017; O'Har et al., 2017). The effectiveness of these approaches depends largely on the active engagement of risk management personnel. However, such participation at XYZ Government Office remains limited. A contributing factor is the perception among staff that risk identification is merely procedural. Furthermore, the process does not fully leverage historical data and tends to be repetitive, with limited integration of external audit findings, such as those reported by the Supreme Audit Agency (BPK).

The use of audit findings—particularly from BPK and the Inspectorate General—as a data source for risk identification has been widely supported in previous studies. These findings play a critical role in strengthening risk identification accuracy and enhancing the quality of risk management in public sector institutions (Ainuzzahrah & Martani, 2023; Anggraini & Setyaningrum, 2024).

The 2025 risk profile at XYZ Government Office identifies several root causes for inaccurate tariff determination by DEOs. Table 2 summarizes the associated risk classification, categories, events, causes, and impacts. Listed causes include lack of coordination among DEO officers and incomplete supporting documentation. However, interviews uncovered additional underlying factors not formally documented in the risk profile. These include: (1) uneven distribution of employee competencies, (2) high staff turnover, and (3) excessive workloads, all of which may compromise the quality of analysis conducted by DEOs.

> "The negative trend throughout the year regarding PFPD determinations coincided with a period of DEO staff rotation. We can reasonably understand that the newly assigned DEO officers lacked established competencies and were immediately faced with a large volume of documents." (Informant K1)

Table 2. Risk Profile Related to Tariff Determination at XYZ Government Office

Risk Classification	Risk Category	Event	Causes	Impact
Negative Risk (*Downside risk*)	Operational Risk	Inaccurate determination of tariffs and customs value for state revenue by DEO	1. Inconsistent tariff and customs value determinations among DEO officers due to lack of coordination and updates on current issues/regulations 2. Incomplete supporting data in the submitted documents	Tariff and customs value determinations are vulnerable to appeals, with a high likelihood of "Objection Accepted" outcomes

Source: XYZ Government Office Risk Profile, 2025

The failure to identify additional root causes highlights a weakness in the risk identification process, particularly in the area of root cause analysis. Without a comprehensive understanding of underlying drivers, mitigation strategies are limited in effectiveness, as they tend to address symptoms rather than the root of the problem.

These findings are consistent with prior studies suggesting that risk identification in the public sector is frequently neither systematic nor in-depth, and is often perceived as a routine administrative formality (Gani et al., 2020)(Ilias et al., 2023b). The absence of a structured approach and clear policy framework results in risk identification being conducted without standardized methods and merely to fulfill compliance obligations (Pramuningtyas & Djakman, 2024a)Ilias et al., 2023). This condition is further exacerbated by weak communication between risk managers and business process owners. In many cases, risk data are compiled solely by risk administrators without the active involvement of risk owners, leading to a disconnect in understanding and ineffective communication of results (Pramuningtyas & Djakman, 2024).

The evaluation of the risk analysis process at XYZ Government Office reveals that implementation only partially aligns with established standards. Although internal control activities (ICS) are referenced in the 2025 risk profile, these have not been updated to reflect recent regulatory changes. This shortfall stems from insufficient identification and review of existing controls, as well as the absence of a systematic mechanism to inventory and verify their implementation. In the case of the risk event involving inaccurate tariff and customs value determinations by DEO officers, the likelihood assessment was appropriately based on historical appeal data. However, an error in calculating the impact level led to an underestimation of the actual risk.

The impact level was derived by comparing the value of appealed SPTNPs (Customs Value and Tariff Determination Letters) with total state revenue. Data from the Treasury and Objection Division showed that, by the end of 2024, the value of appealed SPTNPs reached IDR 174 billion, while total revenue collected by XYZ Government Office stood at IDR 21.7 trillion. This represents a ratio of 0.8%, exceeding the 0.1% threshold for Level 1 (insignificant) risk as defined in the applicable regulation. As such, the appropriate categorization should have been Level 3 (moderate), which applies when the ratio exceeds 0.5% but remains below 1% of total revenue.

The evaluation of the risk evaluation process indicates general compliance with regulatory requirements. Mitigation decisions are grounded in relevant operational considerations and align with applicable policies. Additionally, residual risk targets are determined based on the organization's mitigation capacity and regulatory standards.

The assessment of the risk mitigation process shows that implementation is only partially effective. While the selection of mitigation actions has been carried out with the intention of reducing both the likelihood and impact of risks, other strategies—such as risk sharing or avoidance—were deemed inapplicable to the tariff determination context. Risk acceptance was considered appropriate only for low-level risks or those beyond the organization's control. Although the proposed action plans meet regulatory requirements, they tend to be repetitive and underutilize the full range of available mitigation measures. One suggested improvement involves integrating the Internal Compliance Unit (UKI) into the monitoring of DEO determinations, as noted by the business process owner:

> "In addition, what we really hope for is that the internal compliance unit can carry out monitoring and evaluation […] so that anything overlooked by DEO can be corrected within our 30-day decision window […] In the end, we appointed our own PIC […] but we ran into issues with data because we don't have access to it." (Informant P1)

Beyond the formal evaluation of each risk management stage, this study also identified a number of previously undocumented risks. These were derived from interviews with stakeholders and analysis of supporting documentation. The new risks pertain to reputational, performance-related, and operational domains. In total, nine risks were either newly identified or revised in the updated current-year risk profile. A summary of these risks is presented in Table 3.

Table 3 Identified Risks in the Determination Process by DEO

Risk Category	Event	Source of Risk Identification
Operational Risk	Inaccurate determination of tariffs and customs value for state revenue by DEO	2025 Risk Profile
Operational Risk	Delays in obtaining supporting data or documents needed by DEO for determination	Internal Compliance Unit Complaint Report, ISO 9001:2015 Quality Objective Report, 2024 NPD Receipt Report
Operational Risk (Positive)	Automatic filtering by the system for commodities subject to additional duties (BMAD, BMTP, BMDTP)	Interview results with informants
Fraud Risk	Verified fraudulent actions by Internal Compliance Unit, Inspectorate General, or Law Enforcement Authorities	Interview results with informants
Reputational Risk	System failure that prevents access to the Information System by DEO	Work Instructions
Reputational Risk	High number of complaints from service users regarding DEO performance	Internal Compliance Unit Complaint Report
Operational Risk	Uncollected state revenue	Audit Report by BPK (State Audit Board), Interview results with informants
Operational Risk	Release of goods subject to prohibition and/or restriction (LARTAS) during document review	Work Instructions
Operational Risk	Data entry errors by DEO in recording determination results into the Information System	Work Instructions, Individual Performance Indicators

Source: Research Data, 2025

CONCLUSION

Based on the analysis of risk management implementation in the import tariff determination process at the XYZ Government Office, this study concludes that although a formal risk management framework is in place, its execution remains misaligned with the provisions outlined in Ministerial Regulation X Number 222 of 2021 and Ministerial Decree X Number 105 of 2022. This finding is consistent with previous research in the public sector, which suggests that risk management practices are often reduced to compliance-oriented routines rather than being embedded as part of an organizational culture.

Several factors contribute to the suboptimal implementation observed: (1) risk identification is treated as a procedural task, with limited engagement from risk managers; (2) risk documentation, particularly concerning the Internal Control System (ICS), has not been updated to reflect current regulatory developments; (3) risk impact assessments contain estimation errors, leading to inaccurate risk categorization; and (4) mitigation strategies remain repetitive and have yet to incorporate innovative or adaptive responses.

Through analysis of relevant documentation and triangulated interviews with key stakeholders, this study identified nine risk profiles associated with the tariff determination process carried out by Document Examination Officers (DEO). These include six operational risks (inaccurate tariff determination, delays in obtaining data, inspection limitations due to system filters, uncollected state revenue, failure to detect restricted goods, and data entry errors), one fraud risk (verified cases of misconduct involving DEOs), and two reputational risks (system failures and high volumes of public complaints concerning DEO performance). These findings further confirm that, although the formal risk management framework has been adopted, its implementation is not yet fully compliant with regulatory expectations. The challenges in operationalizing the framework have hindered the realization of its intended function as a performance-enhancing tool.

The primary practical contribution of this study lies in offering a measurable and actionable foundation for improvement. The identified risk profiles may serve as strategic input for revising the 2025 risk register of the XYZ Government Office. This process is expected to help mitigate future audit findings and support the broader goal of safeguarding state revenue.

To achieve these improvements, the study offers several recommendations. First, the XYZ Government Office should promote greater participation, understanding, and competence among both risk managers and process owners by institutionalizing periodic internalization programs and targeted training. Second, risk documentation—particularly ICS records—should be regularly updated to reflect emerging operational dynamics. Third, improving the validity and reliability of risk analysis data is critical to enable accurate prioritization. Finally, risk mitigation planning should incorporate more adaptive and innovative strategies that embed risk management into routine decision-making processes.

This study is not without limitations. Constraints on the primary data collection period restricted the number of informants who could be included. While semi-structured interviews proved useful, they were limited in capturing group dynamics and triangulating perceptions across roles. Future studies may benefit from employing focus group discussions (FGDs) to elicit deeper insights and enhance cross-validation.

Building on these findings, future research may consider conducting comparative studies across other offices within the Directorate General XY that undertake similar business processes. Expanding the number of research sites and informants would facilitate a more comprehensive perspective and test the generalizability of the conclusions. Further, future inquiries could adopt a holistic evaluation approach by examining not only the risk management process itself but also its supporting components—such as organizational structure, leadership commitment, information systems, and risk-aware culture—to provide a more integrated understanding of risk governance in the public sector.

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