

# Analysis and Improvement Business Process of Issuance Surat Tagihan Pajak at KPP Pratama Jakarta Kebayoran Baru Dua

Isak Heri Siswanto, Tukhas Shilul Imaroh

**Abstract**—The Pratama Jakarta Tax Service Office Kebayoran Baru Dua (KPP KB Dua) is one of the vertical units of the Directorate General of Taxes whose task is to serve the fulfillment of tax administration for taxpayers in the Kebayoran Baru district. One of the tasks of KPP KB Dua is to supervise payment compliance and/or reporting of taxpayers' tax returns (SPT). Surat Tagihan Pajak (STP) is one of the products produced in this supervision activity. In the period 2016 – 2020 KPP KB Dua on average was able to issue 51.1% of STPs of the total number of STPs that should have been issued. There are several problems that cause there are still many STPs that have not been issued, especially related to the STP issuance workflow. Initial research shows that there are several forms of waste in the STP issuance workflow. The time required to issue 1 STP using the as-is business process is 32 minutes. To increase the productivity of STP issuance, it is necessary to improve the STP issuance workflow using the streamlining method of the STP issuance workflow. The results of the research show that the completion time of STP issuance using the to-be business process is 7 minutes, so it can save 25 minutes of STP issuance completion time per STP.

**Index Terms**— STP publishing productivity, waste, streamlining, business process improvement.

## I. INTRODUCTION

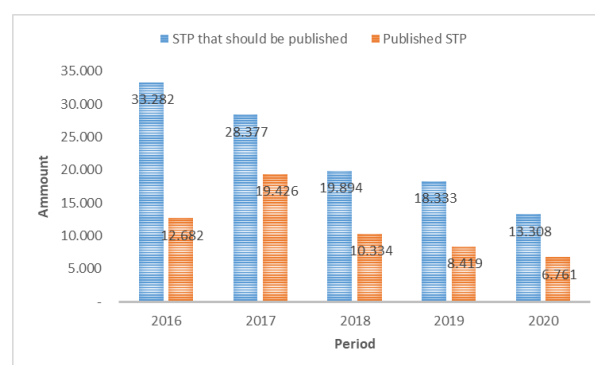
The Pratama Jakarta Tax Service Office Kebayoran Baru Dua (KPP KB2) is one of the vertical units of the Directorate General of Taxes which is mandated to provide tax administration fulfillment services in parts of the Kebayoran Baru District. Supervision of tax payments and tax reporting is one of the fulfillment services of tax administration. The activities of supervising tax payments and tax reporting can be in the form of tax audits, appeals for payment and/or correction of tax returns, and issuance of tax collections (STP).

STP is a letter to collect tax or administrative sanctions in the form of interest or fines (Mardiasmo, 2018; Resmi, 2019). The STP may contain underpaid tax principal, interest on underpaid tax principal and penalties for late submission of the SPT. With the issuance of STP containing interest and fines, it is expected to provide a deterrent effect to taxpayers, so that taxpayer compliance is expected to increase.

Account Representative (AR) is a tax officer who is mandated to supervise tax payments and reporting of

taxpayers' Periodic SPT. KPP KB2 has 30 ARs tasked with supervising 77,087 taxpayers, with an average of each AR supervising approximately 2,569 taxpayers.

The phenomenon that occurs in KPP KB2, in the period 2016 - 2020 the average number of STPs that have been issued is 11,524 STPs, while the average STPs that should be issued are 22,639. So that the efficiency of STP issuance is only 51.1% as shown in Figure 1.



**Graph 1. Distribution of Published STP for the 2016 – 2020 period**

Preliminary research indicates that the time required for AR to issue an STP is 32 minutes as shown in table 1. This is indicated because the STP issuance workflow is too long.

**Table 1. Average STP issuance time**

Alur Proses	Waktu yang dibutuhkan (menit / WP)
Pengawasan Pembayaran dan/atau Pelaporan SPT	25 menit / STP
Perekaman Data untuk Menerbitkan STP	4 menit / STP
Persetujuan STP	2 menit / STP
Pencetakan STP	1 menit / STP

Issuance of STP is one of the criteria for measuring the performance of KPP KB2. The performance of STP issuance can be measured using the criteria of effectiveness and efficiency of STP issuance. Soleh (2018) summarizes the notion of performance according to several experts to be the level of success of an organization in carrying out its mission that is realistic, measurable, evaluated, compared to the criteria set previously as a comparison of the goals or targets to be achieved.

To improve the efficiency and effectiveness of STP issuance at KPP KB2, the author intend to conduct research

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using Business Process Improvement on the STP issuance business process.

## II. LITERATURE REVIEW

A business process is a set of formed activities that work together in an organizational and technical environment (Waluyo, 2018; Ismanto, 2020). Indrajit and Djokopranoto in 2002 states that business process can also be expressed as a series of activities to convert inputs into outputs for other people or processes that use people and tools. Business process are also often referred to as a series of activities carried out to change inputs into outputs in an organization (Wiśniewski. 2018). Business process are the operational center of an organization, involving all organizational stakeholders, organizational systems and resources to achieve goals. Elements related to business process include activities, workflows, systems and employees.

In the modern era, every organization wants to have effective and efficient business process. Long business process cause a lot of wasted organizational resources, while the goal of management is to make the best use of limited organizational resources. The simpler and easier the business process you have, the more organizational performance will be. Business Process Improvement is one of the tools that can be used by organizations to improve business process.

BPI is a systematic method developed as an effort to assist organizations in obtaining profits through improving existing business process (Hende, 2017; Larasati, 2017; Lin, 2018; Ahmed, 2019; Ford, 2019; Rizqi, 2020). The BPI tool used for process improvement is Streamlining by standardizing processes and improving processes (Pradnyana, 2021). Streamlining can result in increased work completion, when compared to the old business process (Susanto, 2018).

By using BPI, the causes of bottlenecks in the business process can be identified, then eliminated which in turn results in reduced costs and waiting times, increased customer satisfaction and improved service quality. (Helmi, 2018; Pranowo, 2019; Camgoz-Akdag, 2020; Pradnyana, 2021).

To identify obstacles in business process, the theory of 7 wastes is used which was introduced by Taiichi Ohno through the book "Toyota Production System: Beyond Large-Scale Production" in 1998. The 7 wastes are:

1. Waste of Waiting;
2. Waste of Overproduction;
3. Waste of Overprocessing;
4. Waste of Transportation;
5. Waste of Motion;
6. Waste of Inventory;
7. Waste of Defect.

Liker added one more waste that might occur in an organization, namely the waste of talent and creativity (Klein. 2020). In the current digital era with the concept of society 5.0, it is undeniable that there can be waste of digital considering the use of the digital world in supporting the completion of work (Alieva, 2020). Waste is the opposite of added value, where added value is something that causes consumers to be willing to pay for a product (LeMahieu. 2017). So that waste is a substitute for added value that can cause consumers not to be interested in buying a product.

### A. Formulation of The Problem

1. Based on the ongoing business process, the flow of the process of monitoring the payment and/or reporting of the SPT is too long and requires a long time to complete the issuance of the STP.
2. Based on STP issuance data, only 48.9% of STPs were successfully issued in the 2016 – 2020 period at KPP KB2.

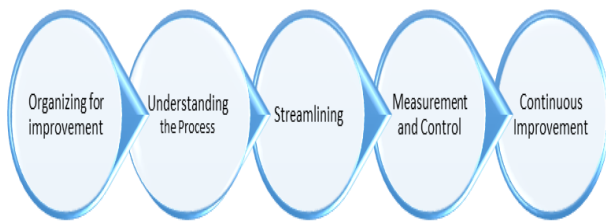
### B. Research Purpose

1. To find out how the business process of issuing STP at KPP KB2.
2. To find out what caused the 2016 - 2020 period, the average STP issued was 48.9%.
3. To get an improvement in the STP issuance business process at KPP KB2.

## III. METHOD

The method used in this study consists of 5 BPI phases as stated by Guntara (2018), adapted from Harrington. The BPI phase is:

1. Organizing for Improvement.  
This phase consists of several stages of activities, namely communicating the business process improvement plan to stakeholders and detecting business processes that require improvement. Focus Group Discussions and interviews were conducted with stakeholders to get an overview of the problems and their causes.
2. Understanding the Process.  
In this phase define and understand the current business process and how the business process should be run. This phase also identifies the occurrence of waste in business processes. Then the business process is described in the form of a flowchart to make it easier to understand.
3. Streamlining.  
Improve inefficient business processes by simplification, cutting bureaucracy, eliminating waste that occurs, using automation to generate business process recommendations.
4. Measurement and Control.  
The business process recommendations generated are then applied and the level of effectiveness and efficiency is measured. If there are still business processes that can be simplified, it will return to the Understanding the Process phase.
5. Continuous Improvement.  
Periodic reviews are carried out on the recommended business processes that have been implemented for continuous improvement efforts.



**Figure 1. Business process improvement flow**

To find out the productivity of STP issuance at KPP KB2, it will be calculated using the efficiency ratio and effectiveness ratio as follows:

1. Efficiency Ratio

$$\frac{\text{Total Realisasi STP}}{\text{Total AR Pengawasan}} \times \frac{\text{Total Waktu}}{\text{Penerbitan STP}} \quad (\text{Ratio 1})$$

2. Effectiveness Ratio

$$\frac{\text{Total Realisasi STP}}{\text{Total STP yang seharusnya diterbitkan}} \times 100\% \quad (\text{Ratio 2})$$

#### IV. RESULT AND DISCUSSION

##### A. Organizing for Improvement

The first step is to communicate the business process improvement plan to all stakeholders in KPP KB2 by conducting FGD. Interviews were conducted with the Account Representative and the Head of the Supervision Section to get an overview of the problems that occurred related to the issuance of the STP and the improvement plans desired by these stakeholders. The results of the FGD are the main issues related to the issuance of STP, namely the length of time for completion, some of the work done manually, the number of STPs that must be issued and the value of the STP.

##### B. Understanding the Process

Based on the results of the FGD, then a process flow and flowchart of the STP issuance business process was made. The flow of the STP issuance process can be divided into 4 main work sections, namely:

1. Pengawasan pembayaran pajak dan pelaporan SPT;

Every month, AR must download tax payment data and tax reporting data from the Information System of the Directorate General of Taxes (SIDJP). The data is then combined to produce data on the nominative list of STP issuance. The process flow is done manually and takes an average of 25 minutes per STP.

2. Perekaman data;

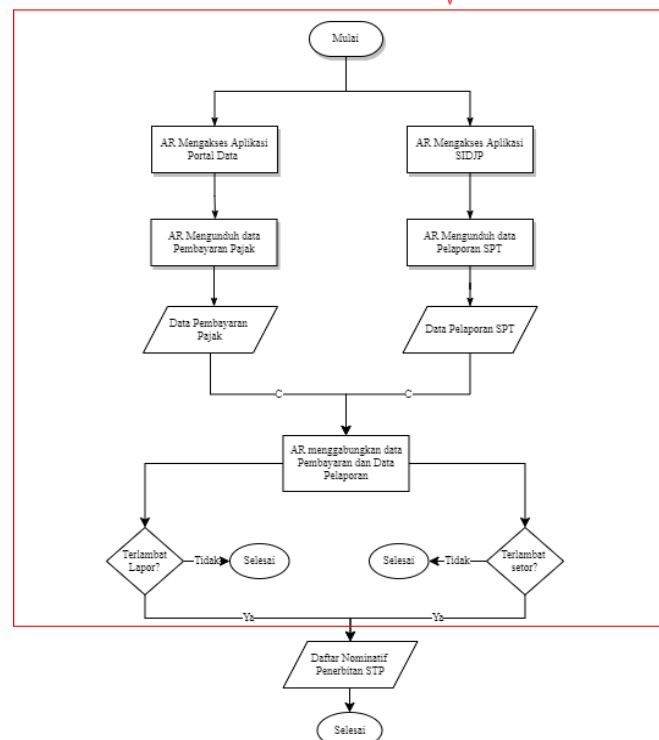
After the data on the nominative list for the issuance of the STP is made, the next step is to record the taxpayer data into the SIDJP. The recorded data is:

- Nomor Pokok Wajib Pajak (NPWP);
- Nama Wajib Pajak;
- Alamat Wajib Pajak;

- Data Pembayaran Pajak dan Pelaporan Pajak;
- Masa dan Tahun Pajak;
- Jenis Pajak; dan
- Nominal Pokok Pajak

The documents resulting from the data recording are Nota Penghitungan (Nothit) STP and Lembar Penghitungan (Lemhit) STP. Nothit and Lemhit STP are printed, signed by AR then sent to Kepala Seksi Pengawasan for signature.

Workflow to be changed



**Figure 2. Pengawasan pembayaran pajak dan pelaporan SPT workflow**

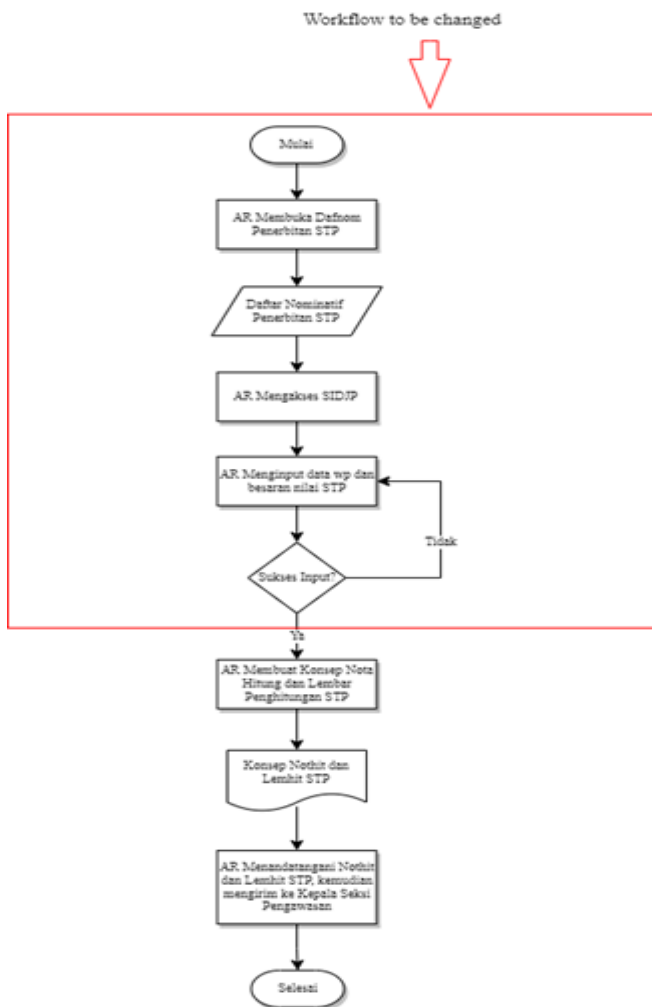


Figure 3. Perekaman data workflow

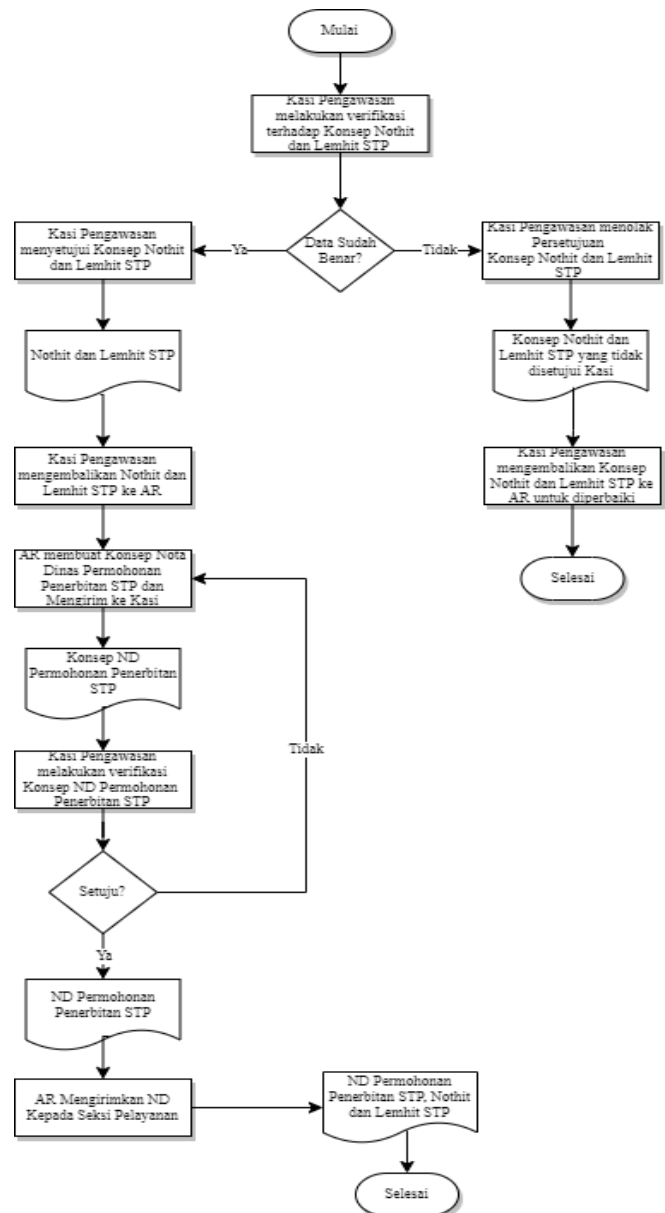


Figure 4. Persetujuan workflow

### 3. Persetujuan

Kepala Seksi Pengawasan signed Nothit and Lemhit STP. Then AR makes an Nota Dinas Pencetakan STP to be signed by Kepala Seksi Pengawasan. After being signed, AR sends Nota Dinas, Nothit and Lemhit STP to Kepala Seksi Pelayanan for printing.

### 4. Pencetakan dan pengiriman STP.

Kepala Seksi Pelayanan prints STP on Nota Dinas, Nothit and Lemhit STP. Then send the STP to Kepala Seksi Pengawasan for signature. After the STP is signed by the Kepala Seksi Pengawasan, AR sends the STP to the tax payer.

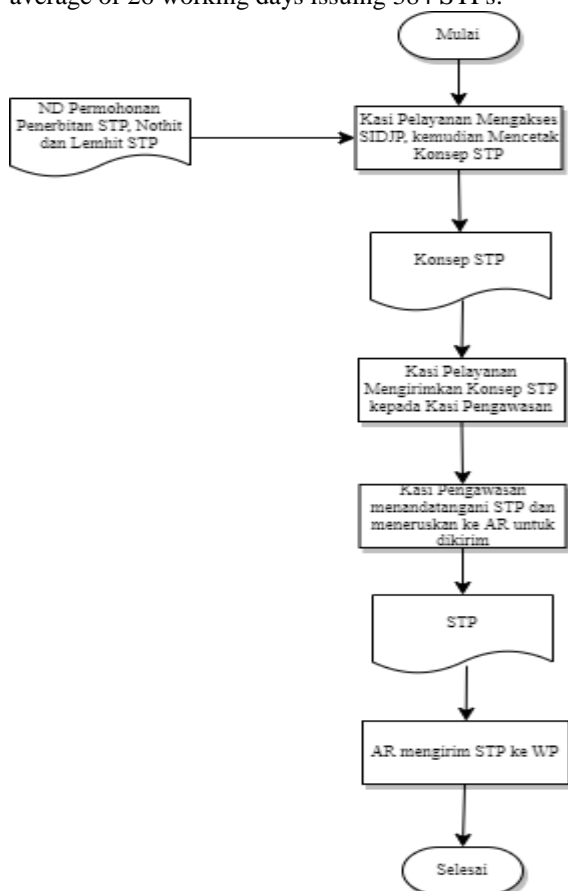
After the STP Issuance business process is described, it is known that there are several processes that are carried out repeatedly. The process is recording taxpayer data, where the data is available at SIDJP. This process is one of the Waste of Overprocessing.

By using ratio 1 and ratio 2, the productivity calculation is obtained as follows:

**Table 2. STP Productivity Ratio**

Tahun	Kriteria Efisiensi (Menit/AR)	Kriteria Efektivitas (%)
2016	13.527	38%
2017	20.721	68%
2018	11.023	52%
2019	8.980	46%
2020	7.212	51%
<b>Rata-rata</b>	12.293	51%

The results of the calculation of the productivity ratio show that in the period from 2016 to 2020, on average, each AR takes 12,293 minutes to issue 384 STPs with an effectiveness value of 51%. 12,293 minutes is equivalent to 205 hours, and assuming 1 working day is 8 hours, each AR spends an average of 26 working days issuing 384 STPs.


**Figure 5. Pencetakan dan pengiriman STP workflow**

By using the same calculation in ratio 1, but the Total Realization value of issued STPs is replaced with the Total STP values that should be issued, to issue all STPs that should be issued is as shown in table 3. Based on these data, to be able to issue all STP, AR will take a lot of time.

**Table 3. Total time to issue all STP**

Tahun	Waktu yang dibutuhkan (Menit/AR)
2016	35.501
2017	30.269
2018	21.220
2019	19.555
2020	14.195
<b>Rata-rata</b>	24.148

The results of the FGD also stated that there were several other factors that caused not all STPs to be issued, namely:

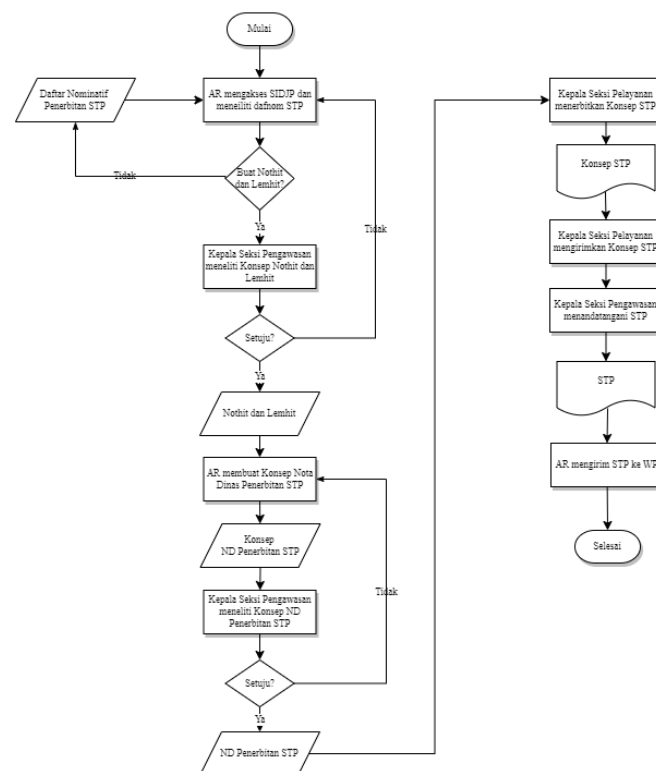
1. The workflow of the STP issuance process is too long. This factor affects the weight of 70%.
2. KPP KB2 policy which states that STP with a nominal value less than Rp.100.000 is not issued. it considers that the costs incurred to issue and collect fines with a nominal value of Rp. 100,000 is not comparable to the payment of the STP. This factor affects the weight of 20%.
3. The number of taxpayers supervised is too large. On average, each AR oversees as many as 2,500 taxpayers. This factor affects the weight of 10%.

### C. Streamlining

After knowing the causes of problems in the issuance of STP, the next step is to make improvements to business processes. The process that takes the longest is the supervision of tax payments and SPT reporting, which is 25 minutes per STP as shown in Table 1. This is because the process is still manual. The improvement step that will be carried out is to use automation in this process. SIDJP has all data on tax payments and SPT reporting, so SIDJP can provide data on the nominative list of SPT issuance.

In the as-is process, Nothit and Lemhit STP are printed and then signed manually. Improvements made in this process are replacing manual signatures by using digital signatures according to the regulations in force at DGT. Without signing manually, Nothit and Lemhit don't have to be printed, thus reducing the use of paper documents.

Alur Kerja Penerbitan STP (to-be)



The to-be business process allows the AR and the Head of Supervision to monitor the completion of STP issuance through SIDJP, while in the business process of issuing STP as-is, both AR and the Head of Supervision must ask related



parties to find out the progress of the completion of STP issuance. Monitoring work can be done at any time with better data accuracy.

**Figure 6. STP Issuance Workflow (to-be)**

#### D. Measurement and Control

At this stage, what is being done is the implementation of the to-be business process and measuring the effectiveness of the to-be business process compared to the effectiveness of the as-is business process. After implementing the to-be business process, KPP KB2 can save 25 minutes of work completion time per STP, with the following details:

1. The process of pengawasan pembayaran pajak dan pelaporan SPT can cut processing time by as much as 23 minutes.
2. The process perekaman data can cut processing time by 2 minutes.

The use of automation in the to-be business process will automatically eliminate the work of perekaman data. Automation can also minimize the occurrence of errors in data input. Measurement and control will be carried out periodically to be able to measure the effectiveness and efficiency of business processes to-be.

#### E. Continuous Improvement

The results of the measurement and control carried out regularly will be used as material to evaluate the to-be business process. Over time, new obstacles and changes in the use of technology will be found that can affect the to-be business process. Likewise with changes in organizational needs in the future.

#### F. Discussion on Research Result

1. The use of automation in the to-be business process can speed up the completion of work. Manual workflows are time-consuming and involve a lot of repetitive work. The use of automation assistance has succeeded in increasing the efficiency of completing work (Susanto. 2018; Guntara. 2019; Elepatha. 2020; Fatile. 2020; Rohimah. 2020; Vinsia, 2021; Waluyo. 2021). Automation helps completion of STP issuances by 78% faster.
2. Utilization of information systems more optimally. SIDJP stores all taxpayer data, starting from identity data, payment data and reporting data. The processing and provision of data by the information system is more reliable in its accuracy compared to manual data processing (Helmi. 2018). Utilization of information systems can also accelerate the process of completing work (Alwi. 2022). Misstatement of data can be minimized by reducing the number of data recording processes.
3. Identify and eliminate waste. In the STP issuance business process there is a lot of waste that occurs. Workflows that are done manually, instead of using information systems are a form of digital waste (Alieva. 2020). Repetition of data recording work, while the data already exists in the information system, does not add value to the system as a whole (Augustinus. 2021).
4. Digital signatures can provide added value in

completing work, especially those relating to output in the form of documents. Manual signing, especially for mass-printed documents, takes a lot of time to complete. Digital signatures can increase efficiency and effectiveness in completing work in government (Kumalo. 2020).

#### V. CONCLUSION

Based on the results of research and analysis conducted by the author, it can be concluded:

1. The STP issuance business process at KPP KB2 consists of 4 workflows, namely:
  - a. Proses pengawasan pembayaran pajak dan pelaporan SPT;
  - b. Proses perekaman data;
  - c. Proses persetujuan;
  - d. Proses pencetakan dan pengiriman STP
2. The cause of the low issuance of STP at KPP KB2 is the existence of activities that do not provide added value in the business process of issuing STP. The activity is:
  - a. Manual monitoring process;
  - b. Repetition in recording taxpayer data, payment data and SPT reporting data.
  - c. Use of paper documents for Nothit and Lemhit STP which must be signed manually.
3. The use of streamlining the STP publishing business process results in a streamlined STP publishing workflow. The use of automation and digital signatures results in 78% savings in completion time.

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