

# **Implementation of Automatic Blocking System in the Management of Non-Tax State Revenue Receivables**

**Ari Untung Subardianta<sup>1</sup>**

<sup>1</sup>Faculty of Economic and Business, University of Esa Unggul, Jakarta, Indonesia

---

## **ABSTRACT**

---

### ***Corresponding Author:***

Ari Untung Subardianta,  
Faculty of Economic and  
Business,  
University of Esa Unggul,  
Jakarta, Indonesia.  
Email:  
ari.untung.ss@student.esaunggul.ac.id

The author's aim in conducting this research is to analyze the role of the Automatic Blocking system policy in reducing non-tax state revenue receivables. The research method used is a descriptive qualitative approach, because this research aims to obtain an overview of what is being studied to reveal problems in the performance of government organizations and observation, interviews, literature studies and documentation. Data sources were obtained from informants through direct observation and interviews and documents were obtained in the form of regulations and data processing. Based on the research, the results obtained show that the role of the ABS policy on the Automatic Blocking system policy in reducing non-tax state revenue receivables is as an effort to speed up the settlement of state receivables, provide support to the Bank Indonesia Liquidity Assistance (BLBI) task force, enrich collection efforts including by carrying out civil actions and /or termination of public services, strengthening PUPN's duties and authority. Regarding the implementation of the Government's ABS (Automatic Blocking System), in this case the Ministry of Finance has stated that the implementation of the Automatic Blocking System has been effective in encouraging Payers to settle Non-Tax State Revenue (PNBP) receivables.

**Keywords:** automatic blocking system policy; implementation policy; Non-Tax State Revenue Receivables

---

## **1. INTRODUCTION**

The Ministry of Finance has revised Minister of Finance Regulation (PMK) 155/2021 concerning Procedures for Managing Non-Tax State Revenues (PNBP), with PMK 58/2023. In the new PMK, the Government regulates the Automatic Blocking System (ABS) which is used to increase collection efforts for PNBP receivables through blocking services. Previously, ABS only applied to crack down on companies that were often in arrears in non-tax state revenue (PNBP) payments. Corporations that have not paid or paid off the remaining lack of PNBP obligations will be blocked from the PNBP Online Payment Information System (SIMPONI) so that they cannot carry out their business activities (Kompas; 2023).

So far, leakage of revenue through PNBP has become one of the problems that often hampers the rate of state revenue. Such cases are often found in the natural resource-based commodity sector, such as coal and palm oil. Arrears in one of the revenue sectors will result in the blocking of services in all sectors. For example, companies that have PNBP arrears will not only be blocked from SIMPONI or PNBP services, but also from customs services. For example, the issuance of export documents or Notification of Export of Goods (PEB) will be stopped until the debt is repaid. The government targets the integration of this system to be achieved in two years.

According to data from the Ministry of Finance, ABS's performance is considered to show effective progress since 2022. The ABS system helped the Ministry of Finance block 83 Payers in August and 43 Payers in October 2022, with a value of Rp. 137.67 billion. In the latest case this year, the Ministry of Finance targeted the Ministry of Environment and Forestry (KLHK) and the Ministry of Energy and Mineral Resources (ESDM). In KLHK, there are 150 Payers who are recorded as having to settle PNBP debts, 60 of which have made payments with a value of Rp. 390 billion. Meanwhile, in the Ministry of Energy and Mineral Resources,

there are 169 Payers. Of these, there are already 18 Payers who pay debts with a value of Rp. 35.78 billion. The Ministry of Finance hopes that the implementation of ABS will create a deterrent effect on non-compliant taxpayers in fulfilling PNBPN receivable obligations.

Based on this background, researchers are interested in discussing the Implementation of Automatic Blocking System in the Management of Non-Tax State Revenue Receivables.

## **2. LITERATUR REVIEW**

### **Public Policy**

Understanding public policy according to James Anderson in Budi Winarno (2008), public policy is a direction of action that has a purpose set by an actor or a number of actors in overcoming a problem or a problem (Winarno, 2008).

According to Leslie A. Pal in Joko Widodo (2009), public policy is defined, "as a course of action or inaction chosen by public authorities to address a given problem or interrelated set of problems" (Widodo, 2009). In other words, public policy is the government's decision to act or not to act. From various opinions about public policy, the author concludes that public policy is a government decision to do or not do something where the decision is embodied in an action program and has the aim of solving a public problem and the decision is binding on the entire community.

### **Government Receivables**

Receivables are company bills to other parties which will later be asked for payment when they are due (Munandar, 2006: 77). Meanwhile, according to Akbar (2004: 199), Receivables are all rights or claims of companies to other organizations to receive a number of cash, goods, or services in the future as a result of past events.

The definition of State Finance according to Law No. 17 of 2003 concerning State Finance is the rights and obligations of the state that can be assessed with money, as well as everything both money and goods that can be made state property in connection with the implementation of these rights and obligations. Then the State Receivables themselves are included in the part of the State Wealth that can be assessed in money, or in other words the State Receivables include part of the State Wealth.

Based on Law Number 1 of 2004 concerning the State Treasury, what is meant by State/Regional Receivables is an amount of money that must be paid to the Central/Regional Government and/or the rights of the Central/Regional Government which can be assessed with money due to agreements or legislation or other legal consequences. Thus, what is meant by State Receivables is a process in terms of managing money and / or government rights which can be assessed with money, must be given to the Central / Regional Government and occurs as a result of an agreement or legislation or other legal consequences.

### **Non-Tax State Revenue**

Basically, state revenue is divided into 2 types of revenue, namely revenue from taxes and non-tax revenues called Non-Tax State Revenues (PNBP).

PNBP is an obligation paid by individuals or elements by obtaining direct or indirect benefits for the implementation or use of wealth and freedom obtained by the state, taking into account laws and regulations, which are the center of government, income outside revenue, tax provisions and grants in the APBN system.

PNBP management is the use of wealth in government structures which include administration, implementation, responsibility, and supervision to further develop administration, responsibility, and increase state revenue starting from PNBP. PNBP includes:

- a. revenue sourced from the management of Government funds;
- b. revenue from the utilization of natural resources;
- c. receipts from the results of the management of the separated State assets;
- d. receipts from services performed by the Government
- e. receipts based on court rulings and those derived from the imposition of administrative fines;
- f. receipt in the form of grants which are the right of the Government
- g. other receipts provided for in separate laws

Apart from the types of PNBP described above, it is possible to have other PNBPs through the Act. PNBP plays an important and strategic role in supporting government strategies, controlling and supervising state resources. Although PNBP has made a large contribution, its implementation actually faces problems and difficulties, including the existence of sectoral regulations governing PNBP, such as taxes and asset utilization which should be prepared to underline the implementation of PNBP. , the existence of duties without a valid reason, late / ignored to the state treasury, direct utilization of PNBP and its administration outside the APBN component.

---

### **Automatic Blocking System (ABS)**

Based on PMK Number 58 of 2023 concerning Amendments to Minister of Finance Regulation Number 155/PMK.02/2021 concerning PNPB Management Procedures, ABS is a system used to improve Payer compliance in fulfilling PNPB and tax obligations (taxes and duties and excise). The purpose of this ABS is to create a deterrent effect on non-compliant payers in fulfilling PNPB receivable obligations which in turn is expected to increase compliance with PNPB obligations and optimize contributions to state revenues.

1. The Non-Tax State Revenue Management Agency (PNBP) blocks non-compliant payers through an information system connected to the Ministry of Finance.
2. The PNPB Management Agency inputs non-compliant Payer data, to be blocked in SIMPONI and/or block expansion.
3. The Directorate General of Budget sends block data to blockchain expansion agencies (for example: Directorate General of Taxes, Directorate General of Customs and Excise, Ministry of Trade, Investment Coordinating Board, Ministry of Transportation).
4. To unblock, Payers must have efforts in settling PNPB receivables, among others through:
  - a. payment through a special menu for PNPB bill payment at SIMPONI;
  - b. application for relief/objection/bill correction/receivables/lawsuit to the court; or
  - c. government policies, one of which is in the form of a Compulsory Pay policy to support national programs.

### **3. RESEARCH METHOD**

The type of research used is the study of literature. The literature study method is a series of activities related to the method of collecting library data, reading and recording, and processing research materials (Zed, 2008: 3). Literature studies are carried out with the main aim of finding a foundation to obtain and build theoretical foundations, frameworks, and determine temporary conjectures or also called research hypotheses. So that researchers can group, allocate, organize, and use a variety of libraries in their fields. By conducting a literature study, researchers have a broader and deeper experience of the problem to be studied. This literature study was conducted after the researcher determined the research topic and determined the problem formulation (Darmadi, 2011). The data used comes from textbooks, journals, scientific articles, official websites that contain the concepts studied.

It starts with classifying the material that is sequentially noticed from the most relevant, relevant, and moderately relevant. Another way can also be done, for example, by looking at the research year starting from the most recent, and gradually going back to an older year. The next step is to read the abstract of each study first to assess whether the problems discussed are in accordance with what is to be solved in the research. To keep from getting caught up in plagiarism, researchers should also record sources of information and include bibliography. If indeed the information comes from someone else's ideas or research results. Make notes, quotations, or information organized systematically so that research can easily be retrieved if needed. (Darmadi, 2011).

### **4. RESULTS AND ANALYSIS**

In order to optimize the management of state receivables, the government issued Government Regulation Number 28 of 2022 concerning the Management of State Receivables by the State Receivables Affairs Committee (PUPN) which strengthened Law Number 49 of the Government Regulation in Lieu of Law of 1960 as an effort to accelerate the settlement of state receivables, provide support to the Bank Indonesia Liquidity Assistance task force (BLBI), enrich collection efforts including by taking action civil and/or termination of public services, strengthening the duties and authorities of PUPN.

Like a breath of fresh air in efforts to collect state/regional receivables, in Government Regulation Number 28 of 2022, regulations are regulated regarding arrangements for the expansion of debtors including parties who obtain rights, setting norms for "unlawful acts" for parties who obstruct the duties of PUPN, the obligation of debtors to vacate collateral to be auctioned, arrangements that collateral managed by PUPN cannot be executed by other parties (confiscation of equality), regulation that expired PUPN collateral can still be executed, affirmation that joint statements and forced letters have the same legal force as inkraacht judges, there is no Determination of the Amount of Receivables (PJPN), but forced letters, civil actions and / or termination of public services, arrangements for details of collateral / assets that can be forcibly transferred, setting the period for blocking collateral / other assets is until it is paid off / completed / no longer taken care of by PUPN, prevention abroad can be more than 12 months by establishing a new prevention decree, PUPN can take care of receivables of sui generis entities, arrangements for the utilization of collateral / other assets

that have been confiscated by PUPN, receivables can buy their own collateral through auction, Payment of debt can be by cash or by delivery of assets.

The imposition of sanctions for debtors in PP 28 of 2022 is the existence of "Civil action and/or termination of public services" (Chapter IX, Articles 49 to 51). Given that the receivables managed by PUPN are existing receivables and the amount is certain according to law and the insurers/guarantors are not in good faith, it is considered necessary to strengthen the duties and functions of PUPN while enriching collection efforts, not only by blocking, confiscating, auctioning, forcible agency/hostage-taking, preventing outside Indonesian territory, but also carrying out civil restrictions and termination of public services. This effort is made to fulfill the rights of the state considering that the insurers / debt guarantors have clearly neglected their obligations even though time has been long enough.

The provisions regarding civil restrictions and termination of public services in Government Regulation Number 28 include:

- i. Civil actions include not receiving rights and services from financial service institutions such as: credit and financing, opening accounts, establishing companies, financial service institutions, being administrators in financial service institutions, termination of public services in the fields of taxation, state wealth, PNPB, customs such as Tax Holiday, Ministry of Finance Auctions;
- ii. Termination of public services in the field of licensing for example: driver's license, IMB, termination of public services in the field of population and community services for example: SKCK, domicile letter;
- iii. Termination of public services in the field of immigration for example: issuance, renewal of passports;
- iv. Termination of public services in the agrarian and administrative sectors, for example: registration of land/building rights.

Some public service actions as an implementation of PP 28 of 2022 include:

- i. To limit financial access services from Financial Service Institutions, PUPN can utilize the interconnection of the OJK Financial Information Service System (SLIK) on the FOCUS PN Application for state receivables management;
- ii. One of the administrative actions that can be taken and has been regulated in PMK Number: 240 / PMK.06 / 2016 is the prevention of debt insurers abroad or the ban on traveling outside the territory of the Republic of Indonesia. The technical instructions have been regulated in the Director General of KN Number: 6 / KN / 2017;
- iii. For debt insurers who are legal entities of the Company, PUPN can block access to the Legal Entity Administration System (SABH) of Limited Liability Companies at the AHU Directorate of the Ministry of Law and Human Rights in accordance with the Regulation of the Minister of Law and Human Rights number 24 of 2012 Jo. Regulation of the Minister of Law and Human Rights Number 19 of 2017 concerning Procedures for Blocking and Unblocking Access to the Administration System of Limited Liability Company Legal Entities, so that the insurer cannot access the PT SABH to obtain ratification of the deed of establishment or make changes to its articles of association;
- v. For state receivables originating from PNPB Receivables, in addition to the efforts mentioned above, PUPN can also terminate Non-Tax State Revenue services through the SIMPONI Automatic Blocking System (ABS) to the Directorate General of Budget, Ministry of Finance, so that debt insurers cannot access the ePNBP application.

Regarding the implementation of ABS, the Government in this case the Ministry of Finance has stated that the implementation of ABS has effectively encouraged Payers to settle PNPB receivables.

The Ministry of Finance together with Ministries/Institutions (K/L) have integrated data on taxpayers and PNPB Payers, including those with receivables. If caught not carrying out its obligations properly, the Payer will experience blocking services from other Ministries / L before paying off PNPB.

This method is quite good and there are success stories, for example coal entrepreneurs, where those who have not fulfilled their PNPB obligations properly, are hampered from transporting coal or other minerals, until then they have been proven to fulfill their obligations. Through the implementation of ABS, PNPB Payers who have not fulfilled their obligations properly will not be able to carry out other activities related to their business. For example, the PNPB Payer for the use of forest areas that have receivables cannot export because the data at the Directorate General of Customs has been blocked. Including, if the company also runs a business in the mining sector, its data at the Ministry of Energy and Mineral Resources will be blocked so that it cannot carry out mineral and coal transportation and export activities. There is already some evidence of success from ABS that allows ministries/agencies to synergize to optimize their acceptance.

---

PMK 58/2023 regulates the termination of services to be carried out for Payers who do not carry out PNBP payment obligations, fulfill the required documents in the context of monitoring or verification of payments, or PNBP accountability by Payers.

If the PNBP management agency already has a system connected to the information system managed by the Ministry of Finance, the termination of services to Payers is carried out through the PNBP information system.

## 5. CONCLUSION

Based on the results of this study, it can be concluded that the role of ABS is to create a deterrent effect on non-compliant payers in fulfilling PNBP receivable obligations, which in the end is expected to increase compliance with PNBP obligations and optimize contributions to state revenues.

The government, in this case, the Ministry of Finance has stated that the implementation of ABS has effectively encouraged Payers to settle PNBP receivables. Several Ministries/Institutions have had difficulty collecting PNBP receivables, but it turns out that the Payer can still run its business smoothly. Through the implementation of ABS, PNBP Payers who have not fulfilled their obligations properly will not be able to carry out other activities related to their business. For example, the PNBP Payer for the use of forest areas that have receivables cannot export because the data at the Directorate General of Customs has been blocked. Including, if the company also runs a business in the mining sector, its data at the Ministry of Energy and Mineral Resources will be blocked so that it cannot carry out mineral and coal transportation and export activities.

## REFERENCES

- Institute of State Administration of the Republic of Indonesia. 1985. Management in Government. Jakarta: LAN.
- Prakoso, Kesit Bambang. 2003. Local Taxes and Levies. Yogyakarta: UII Press
- Pusdiklatwas BPKP. 2007. Budget Implementation Guidelines I. Jakarta.
- Pusdiklatwas BPKP. 2007. Jakarta State Financial Administration System.
- Daughter, Nurul Widya. 2011. Thesis: Juridical Review of the Authority of the Makassar City Government in the Management of Regional Owned Goods/Assets in the Regional Autonomy Era. Makassar
- Ridwan H.R. 2002. State Administration Law. Jakarta: P.T. Raja Grafindo
- Perkasa Saidi, Muhammad Djafar and Rohana Huseng. 2008. Non-Tax State Revenue Law. Jakarta: P.T. Grafindo Persada.
- <https://kemenkeupedia.kemenkeu.go.id/search/konten/21273-alur-kerja-automatic-blocking-system-abs>
- <https://www.antaranews.com/berita/3578682/kemenkeu-sistem-abs-efektif-selesaikan-masalah-piutang-pnbp>
- <https://www.djkn.kemenkeu.go.id/artikel/baca/15914/ABS-Automatic-Blocking-System-sebagai-Upaya-Penagihan-Piutang-Negara-dan-Percepatan-PNBP.html>
- <https://www.liputan6.com/bisnis/read/5342833/banyak-perusahaan-nunggak-pnbp-ini-strategi-kemenkeu>
- <https://www.pajak.com/pajak/mengenal-abs-sistem-blokir-penunggak-pnbp/>
- <https://www.kompas.id/baca/ekonomi/2023/06/11/cakupan-sistem-blokir-otomatis-diperluas>