Collaborative Governance at the Ministry of Finance Case study: Joint Analysis for State Revenue Optimization

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Article info	Abtract
	This study aims to evaluate the implementation of The Integrative Framework for Collaborative Governance in the collaboration process in Joint Analysis at the national level of the Ministry of Finance in an effort to optimize state revenue. In addition, this study will also examine the challenges found in the collaboration process. Using a qualitative approach, data were collected through document analysis and interviews. Resource Conditions and Policy and Legal Frameworks became contextual factors that influenced collaboration. In addition, Perceived Uncertainty, Mutual Dependence, Consequential Incentives, and Initiating Leadership emerged as drivers of the Collaborative Governance Regime, especially at the Headquarters level, although with a lack of incentives observed in regional offices. While the Collaborative Dynamics showed effectiveness at the Headquarters, challenges hampered the implementation of Joint Analysis in regional units. These findings explain the complexity of collaborative governance in revenue optimization efforts and underscore the need for tailored strategies to overcome regional barriers.
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1. Introduction

Indonesia needs state revenue to finance routine state expenditures, perform government activities, and continue developments (Kusuma, 2021; Rusdi, 2021; Afriyanto & Widayuni, 2022; Cahyadini et al., 2023). State revenue consists of three components: tax revenue (tax, customs duty and excise) collected by the Directorate General of Taxes (DGT) and the Directorate General of Customs and Excise (DGCE); Non-Tax State Revenue (PNBP) managed by the Directorate General Budget (DGB); and Grants (Afriyanto & Widayuni, 2022; DJPB, 2022).

Based on the State Revenue Realization data from the Central Statistics Agency (BPS) (BPS, 2024a, 2024b) as presented in Attachment 1, it can be seen that most of the state revenue comes from tax revenue (76.96%-80.32%) and non-tax revenue

(19.56%-22.80%). Thus, the role of the Ministry of Finance, especially DGT, DGCE, and DGB, is vital in boosting state revenue from tax and non-tax revenues. The implementation of this role is increasingly challenging given that the state revenue target continues to be increased from year to year, such as the target in the 2024 State Budget and Expenditure Plans, which increased by 5.45% from the 2023 outlook to Rp2,781.3 Trillion (Katadata, 2023; Kemenkeu, 2023b).

Meanwhile, DGCE and DGT face challenges in collecting revenue, trade globalisation, and industrial development. The DGCE must ensure the smooth flow of goods under supervision so that various import and export facilities are provided. This results in an increased risk of customs violations and tax evasion (WCO, 2016; Yubiwini & Patunru, 2018). The DGT also faces similar challenges with tax avoidance practices, especially

those conducted by multinational companies that conduct international trade (WCO, 2016; Kukalova et al., 2021). This tax avoidance will reduce state revenues (Slamet & Ramadhani, 2020; and Rashid et al., 2022;). Moreover, Indonesia is stated to have an Annual Tax Loss for Corporate Tax Abuse of 2,736.5 Million USD (Tax Justice Network, 2023).

The International Monetary Fund publication (2022) mentions that the Tax Administration is the closest partner of the Customs Administration in fighting fraud in the scope of international trade. The lack of cooperation between these two authorities can be exploited by non-compliant taxpayers (Nagy & LeDrew, 2022). Although Customs and Tax Authorities have different competencies, there are many similarities, and there is a clear necessity for close cooperation between the two agencies. Tax Authorities oversee revenues (profits), while Customs Authorities collect duties and taxes in international trade. To improve the effectiveness of both parties' tasks and better achieve their respective goals, customs and tax authorities need to collaborate and exchange information (Nagy & Duchesneau, 2022).

Knowing the importance of cooperation between tax and customs authorities, the DGT and DGCE have collaborated since 1997. This continued until 2016, when the Ministry of Finance established a formal arrangement in the form of the Bureaucratic Reform and Institutional Transformation (RBTK) Program through the Decree of the Minister of Finance Number 974/KMK.01/ 2016, which has continued to be extended until now (DJBC, 2020).

Since 2018, the RBTK Program, through the Joint Program, has been divided into programs to optimize state revenue, such as Joint Analysis, Joint Audit, Joint Investigation, and Joint Collection, as well as programs to improve supervisory effectiveness and service efficiency, such as Joint Business Process & IT, and Secondment (DJBC, 2020). This research will focus on the Joint Analysis Program because the additional potential revenue from Joint Analysis is quite significant, reaching 3.9 Trillion in 2020 (Setyawan, 2021). In addition, Joint Analysis is upstream of all synergy programs, where its output becomes an input for other Joint Programs (DJBC, 2020; Slamet & Ramadhani, 2020).

In 2019, the Joint Analysis Program continued to be expanded to involve the Directorate General of Budget (DGB), specifically related to the Mineral and Coal Natural Resources and Coal (Minerba) sectors because both sectors have been proven to increase the realization of state revenues, both in terms of taxation and PNBP (Setyawan, 2021). The background is that in the PNBP business process, there is no optimal supervision mechanism, so the Joint Analysis is expected to optimize the national exploration potential (DJBC, 2020).

Attributed to the theory, cooperation in the form of Joint Analysis between DGCE, DGT, and DGB is a form of Collaborative Governance between government agencies. Based on some literature, many government agencies around the world have adopted Collaborative Governance (Arsandi, 2022). Knowledge sharing, effective coordination, efficient public services, and better results are some of the things expected from collaborative governance (Van Gestel & Grotenbreg, 2021). Research on Collaborative Governance has been conducted quite a lot and has become one of the main theoretical constructs in public administration and management (Voets et al., 2021). However, literature studies still struggle to find strong generalisations that link between theory and practice (Douglas et al., 2020).

Apart from that, not much previous research has discussed Joint Analysis at the Ministry of Finance. Several studies examine the Tax and Customs Authority synergy program as a whole (Yasui, 2009; Mayuka & Wardana, 2021; Afriyanto & Widayuni, 2022) or other Joint Program activities such as Joint Audit (Wibowo, 2018; and Nugrahanto & Muchtar, 2019). The study of Joint Analysis involving the Directorate General of Budget (DGB) is rare. Most study related to Joint Analysis is carried out in vertical units at the DGT Regional Office and DGCE Regional Office, so it only involve these two authorities (Nurcahyo, 2020; Nurfadilah & Rosdiana, 2020; Wahyudi et al., 2021; and Arsandi, 2022).

Several previous studies concluded that Joint Analysis plays a role in optimizing state Revenues (Nurcahyo, 2020; Slamet & Ramadhani, 2020; and Afriyanto & Widayuni, 2022). This can be done through data exchange and joint monitoring activities (Nurcahyo, 2020). However, in practice, there are still several obstacles, such as differences in business processes and differences in supervisory areas between units; analysis data that is sometimes inaccurate; analysis of Taxpay-

ers in the Joint Analysis which is not on target; the absence of a standard operating procedure for doing analysis; the lack of equal ability and enthusiasm of team members and the lack of equal treatment for the implementation of Joint Analysis at the regional office level (Nurcahyo, 2020; Nurfadilah & Rosdiana, 2020; Wahyudi et al., 2021; Arsandi, 2022; Kemenkeu, 2022, 2023).

This research aims to evaluate the implementation of The Integrative Framework for Collaborative Governance on the collaboration process in Joint Analy-sis at the National level of the Ministry of Fi-nance in an effort to optimize state revenue. With this national view, it is expected to provide an overview of the collaboration process at the head office and at vertical offices in the regions. In addition, this research will also ex-plore the challenges found in the collaboration process. In the end, the researcher will also write some recommendations for improvement based on document analysis results and interviews with parties directly involved with Joint Analysis.

2. Research Framework Development

Collaborative Governance

Collaborative Governance is defined as a decision-making process and structure in the form of public policy and management that constructively involves parties across borders in public bodies, government bodies, the private sector, and civil society to find solutions to wicked problems that cannot be resolved in other ways (Emerson et al., 2012; Emerson & Nabatchi, 2015). This definition is expanded from the definition of Collaborative Governance by Ansell & Gash (2008); Bodin (2017). It does not limit the collaboration initiated by the government but emphasizes institutional efforts in the public, private, and community sectors.

Entwistle (2014) states that cooperation in a collaborative arrangement has one or more goals. First, the collaboration will support the discovery and circulation of knowledge. Second, collaboration between organizations that operate in the same area but provide different services will complement each other-enabling economies of scope. Third, collaboration between similar public entities in their fields, which are divided by geographic area, can increase efficiency through economies of scale. Moreover, Collaborative Governance can encourage innovation (Van Gestel & Grotenberg, 2021).

There are several studies examining the implementation of Collaborative Governance theory in order to optimize state revenues. Research conducted by Sari & Rosdianae (2021) examines the implementation of Collaborative Governance in optimizing regional tax revenues in DKI Jakarta. Akhdlori & Delawillia Kharisma (2023) examined how Collaborative Governance in the sports sector can optimize non-state revenue. In the vertical office of the Ministry of Finance, there is a research by Arsandi (2022) that links Collaborative Governance theory with optimizing tax and excise revenues in Yogyakarta.

The Integrative Framework For Collaborative Governance

Based on Figure 1, the Integrative Framework for Collaborative Governance introduced by Emerson & Nabatchi (2015) is a multilevel dimension in which several components interact. These dimensions are depicted in a multilevel oval form of System Context, Collaborative Governance Regime (CGR), and Internal Collaboration Dynamics and Actions. System Contexts can consist of resource conditions, policy and legal frameworks, socioeconomics, history of conflict, and other contexts that influence and are influenced by CGR. From this system context, four important drivers are depicted by the triangle on the left: Perceived Uncertainty, Interdependence, Consequential Incentives and Initiating Leadership. These drivers help to initiate CGR (the second oval) and set the initial direction.
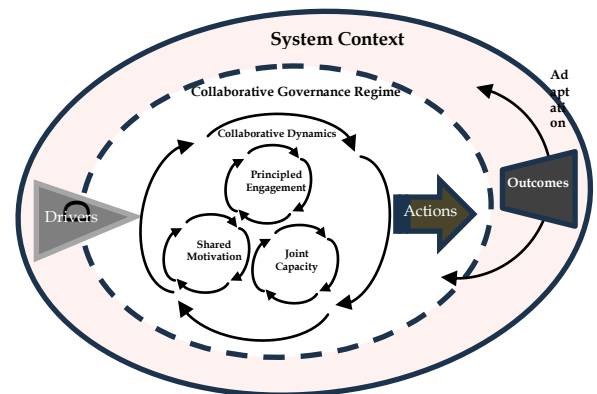

Figure 1. The Integrative Framework For Collaborative Governance

During and after the formation of the CGR, the parties will be involved in Collaboration Dynamics, which consists of several interacting elements: Principled Engagement, Shared Motivation, and Capacity for Joint Action. Through a progressive cycle of collaboration dynamics, the par-

ties involved will develop common goals, set targets, and make several changes to achieve the goals. This will be a guide for implementing Collaboration Actions in CGR. These Collaboration Actions generate Outcomes that, in turn, can encourage Adaptation to System Context and CGR.

3. Data and Methods

This research uses a qualitative research method with a case study approach. The case study was carried out in Collaborative Governance in the form of the Ministry of Finance's Joint Analysis Program, which involved 3 (three) Authorities: DGT, DGCE and DGB. To understand and analyze the implementation of Collaborative Governance, data collection was carried out in the form of primary and secondary data. Primary data was obtained through interviews with 6 (six) key personnel directly related to Joint Analysis as presented in Attachment 2.

Secondary data was obtained by reviewing documents related to Joint Analysis activities in the form of Regulations, Meeting Reports, Activity Reports, Performance Reports, and other related documents. Triangulation is carried out to validate the secondary data with primary data. Furthermore, all data and information obtained will be analyzed based on Emerson & Nabatchi's (2015) Collaborative Governance Framework. This framework was chosen because Emerson & Nabatchi (2015) have combined various theoretical, normative and empirical perspectives to develop the concept of Collaborative Governance Regimes (CGRs) as the core of their framework (Voets et al., 2021). In addition, this version of the Emerson & Nabatchi (2015) framework includes more actors, structures, and processes, so it is hoped that it will be able to describe the conditions and constraints of Collaborative Governance at the Ministry of Finance.

4. Result

Joint Analysis: Collaborative Governance at the Ministry of Finance

Joint Analysis is a sub-program within the Ministry of Finance Reform Synergy Program. Based on the Decree of the Minister of Finance (KMK) Number 210/KMK.01/2021 to KMK-667/KMK.01/2022 and KMK-570/KMK.01/2023, the definition of Joint Analysis is an analytical synergy activity carried out between the Directorate General of Taxes (DGT), Directorate General of Customs and Excise (DGCE), Directorate General of Budget (DGB) and can involve other Echelon I Units in the Ministry of Finance, and can synergize with other Ministries/Institutions. The purpose of the analysis synergy activities is to test compliance with taxation, customs and excise, and non-tax revenue and support other Reform Synergy Program activities.

Collaborative Governance is a process involving parties who collaborate to find solutions to wicked problems (Emerson & Nabatchi, 2015). The wicked problem to be solved by implementing this Joint Analysis is the difference in tax-payer data reporting to each DGT, DGCE and DGT. Taxpayers report differently to these three authorities to avoid paying taxes, import duties, or PNBP. The interviewee, who is an Analyst of DGCE (B1), argued, "It could be that the taxpayer is compliant in Tax, but the fraud is in BC, or the taxpayer is compliant in BC, but the scam is in PNBP (DGB). So, by combining three data sources from DGT, DGCE, and DGB, the company is expected to be equal in reporting in the analysis."(B1, 2024)

Based on Attachment 1, the stages of the Joint Analysis consist of three stages: Planning, Implementation and Monitoring and Evaluation. The planning stage begins with the collaboration of data flow between DGT, DGCE and DGB. Furthermore, each of the three actors harmonizes the parameters, including determining the theme, Variables, Indicators and Triggers (VIT) and paying attention to the leadership's direction to determine the population of companies to be analyzed (targeting). There are two mechanisms; first, Central Daftar Sasaran Analisis Bersama (DSAB), which is targeting conducted by the Head Office of DGT, DGB, and DGCE to be distributed in vertical offices (top-down). Second, Vertical DSAB, where the DGT and DGCE Regional Offices in the vertical can also propose company targets to the DGT and DGCE Head Office (bottom-up).

At the Joint Analysis implementation stage, DGT, DGCE and DGB conduct a Joint Analysis by considering the needs and potential underpayment of revenue from each unit. Based on the agreement of the three authorities, DSAB is determined by the Team Secretariat. A joint analysis is carried out for companies listed in the DSAB. Following the provisions of KMK-570/KMK.01/2023, the joint analysis results are then outlined in the Joint Analysis Results Report. However, in

reality, each Echelon I unit has its own analysis result reporting, DGT with "Laporan Hasil Analisis" (LHA), DGCE with LATT ("Laporan Analisis Tujuan Tertentu"), and DGB with LHA "Laporan Hasil Analisis" , which is different from the DGT version of LHA. This is because there are differences in business processes and provisions in the three authorities, making it difficult to homogenize the reporting. Furthermore, the completed Analysis Report will be distributed to the Follow-up Implementation Unit of each Echelon I Unit at the vertical level for follow-up.

This Analysis Report will be followed up with outputs in the form of tax billing or billing recommendations that can produce Outcomes in the form of state revenue. In practice, the follow-up of Joint Analysis is different in these three authorities, whereas in DGCE, LATT will be followed up with billing in the form of "Nota Pembetulan" (Notul/SPTNP), Penelitian Ulang and Audit. While in DGT, it will be followed up with a "Surat Permintaan Penjelasan atas Data dan/atau Keterangan" (SP2DK) and "Laporan Hasil Permintaan Penjelasan atas Data dan/atau Keterangan" (LHP2DK). At DGB, recommendations will be followed for the relevant ministries/institutions to collect PNBP payments.

Implementation of the Framework for Collaborative Governance in the Joint Analysis Program

Based on The Integrative Framework For Collaborative Governance (Emerson & Nabatchi, 2015), through document analysis and interviews, it was found that the implementation of Collaborative Governance elements in the Joint Analysis Program at the Ministry of Finance will be described one by one, including System Context, Drivers, Collaborative Dynamics, Collaborative Actions, and Collaborative Outcomes.

System Context

System Context is a dimension in the Collaborative Governance Framework embodied in the conditions that create opportunities and barriers to starting and maintaining a Collaborative Governance Regime (CGR). In the Joint Analysis, we found Resource Condition, Socio-Economic Condition, and Policy and Legal Framework as the context and background for collaboration in DGT, DGCE, and DGB.

Resource Condition

The different knowledge and competencies of employees at DGT, DGCE and DGB drive collaboration and information exchange. Analysts and data administrators at the Sub-Directorate of Data Analysis, Directorate of Tax Data and Information, DGT are 51 people, with the majority composition being Class III employees (92. 16%) and the remaining 5.88% being Class IV employees. Only one person is a Class II. All DGT employees have at least a Bachelor's degree. On the other hand, the data analysts and data administrators at the Sub-directorate of Audit Planning, Directorate of Audit, DGCE numbered 34 people and consisted of Class III employees (67. 65%) and Class II employees (26.47%). The rest were Class IV employees (5.88%). There are still six employees in this DGCE who have a Diploma degree. In the Subdirectorate of Potential and Supervision of Non-tax-revenue Natural Resources and Separated State Assets, the DGB only consists of 14 employees. The difference in competence in DGB that can be the background of collaboration is evidenced by the results of Interviewee A1 from DGB, who said that he had learned a lot about how to analyze, select objects, see potential, and develop systems from actors in DGT and DGCE who had collaborated earlier.

Socio-Economic Condition

In practice, the culture and habits of tax avoidance are still prevalent. On the other hand, the state revenue target continues to be increased from year to year. Therefore, extra effort is needed to optimize revenue. This socio-economic condition in Indonesia is the context for collaboration in the form of Joint Analysis.

Policy and Legal Framework

Joint Analysis is part of the Joint Program Program is one of the Ministry of Finance's Strategic Initiatives point 4, the theme of State Revenue based on the Decree of the Minister of Finance Number 88/KMK.01/2022 concerning Implementation of the Ministry of Finance's Strategic Initiatives. In addition to the KMK, a Decree of the Minister of Finance has been issued regarding the Reform Synergy Program, which continues to be updated yearly and becomes one of the Capacity for Joint Action elements.

Drivers

Drivers are things that encourage the initiation of a Collaborative Governance Regime. There are four drivers, according to Emerson & Nabatchi (2015).

Uncertainty

The Head of Data Analysis Section, DGT (P1), explains Uncertainty, namely the uncertainty of the risk of taxpayer non-compliance through the evolving tax avoidance mode. Therefore, synergy and collaboration are needed to manage this uncertainty properly. Collaborative Governance between DGT, DGCE and DGB is driven by the uncertainty over the accuracy of data reported by taxpayers to each of these authorities. The uncertainty of data accuracy in practice is then explored in the form of Variable, Indicator and Trigger (VIT) parameters. The VIT parameters used by each DGCE, DGT and DGGB are different. Attachment 4 is the Variable, Indicator and Trigger used by DGCE in determining the object of the Company, which will then be pro-posed in the DSAB. Based on Attachment 4, it can be seen that the variables used are internal data from DGCE and DGCE, such as VAT Return Documents Appendix B1 and B3 on the DGCE side and Documents BC 2.0, BC 2.8 and BC 2.5 on the DGCE side. Furthermore, DGCE sets indicators of the significance of customs and excise activities to determine the initial population, such as taxpayers with taxable entrepreneurs status who have a certain amount of import value.

Based on the comparison of data elements in the DGCE and DGT documents (Variables) with certain Indicator limitations, as shown in Attachment 4, the Trigger is then determined as the reason for the need for Joint Analysis. This Trigger is a discrepancy value determined based on the results of the Taxpayer data comparison, as shown in Attachment 4; for example, there is a difference between the Import Value and VAT Paid in Document BC 2.0 and/or BC 2.8 with the Value of DPP and VAT in Periodic VAT Return B1 that exceeds 3 billion. Then, based on the Trigger, initial indications will be obtained, such as Under/ Over Valuation, indications that the importer is not the owner of the goods, and other indi-cations described in Attachment 4.

Interdependence

Interdependence encourages collaboration because there are interrelated business processes between DGCE, DGT, and DGB that can be synergized to optimize services and supervision related to state revenue. The intersection of these business processes also causes the data and information taxpayers report to be interrelated. This eventually causes dependence on data needs, as explained by Interviewee A1 below, " There

are data needs we do not have that are owned by our partner in DGCE and DGT. Especially the Tax Payer profile data elements related to KSWP (Confirmation of Taxpayer Status), Tax Return, and so on, as well as the Financial Statements, Tax Invoice data elements and export income tax Article 22 data"(A1, 2024).

Moreover, the person in charge staff at DGCE (BC2) stated, "All PNBP and tax revenue data intersect with each other, for example, VAT data in DGCE documents and tax invoices, as well as PNBP and export documents."(BC2, 2024). Attachment 4 illustrates the interdependence and intersection of business processes between the data in the DGT and DGCE documents, which are then determined as Variables. For example, variables based on Attachment 4, DGCE documents of type BC 2.0, BC 2.8, and BC 2.5 have interdependence with DGT documents of type Periodic VAT Return Appendix B1 and B3.

Consequential Incentives

Consequential Incentives, according to Emerson & Nabatci (2015), can take various forms, one of which can be a mandate or regulation to implement collaboration. This, in Joint Analysis, is seen as implementing Performance Contracts and Key Performance Indicators (KPIs). The implementation of Joint Analysis at the Head office has been integrated into the Work Contract of the Top Level Leader down to the Section Head (DGT) and even down to the staff (DGCE and DGB). The implication is that the success of the Joint Analysis program is one of the employee performance assessment points. In addition, the Joint Analysis Key Performance Indicator (KPI) achievement calculation formula has been uniform for these three actors. This means that DGT Headquarters, DGCE, and DGT have calculated the same performance contract and KPI formula. This performance achievement formula is based on the Percentage of Joint Analysis Completion (70% weight) and Success Rate (30% weight), which is influenced by the level of completion of Joint Analysis follow-up, for example, LHA Completion, Collection, and revenue realization. However, based on the interviews with BC1, BC2 and V1, the preparation of performance contracts and KPIs has not been applied in the Joint Analysis of Vertical offices. This shows that consequential incentives associated with the success of the Joint Analysis program in the vertical office do not yet exist.

Initiating Leadership

Based on the results of the interview, the initiation of Joint Analysis originated from the direction of the Minister of Finance, who stated the need for data integration and collaboration between Echelon I units in the Ministry of Finance so that the data owned by each unit could be exchanged and utilized. The leadership in each Echelon I unit then implemented this directive. In practice, through the interview results, it is known that the Director General at DGT, DGCE and DGB, under the direction of the Deputy Minister of Finance as the leader of the Reform Synergy Program, has provided direction and motivation to be able to run the Joint Analysis program in each authority. According to Interviewees BC2, P1, A1 and V1, this leadership commitment factor is the most influential factor supporting the development of the Joint Analysis Program.

Collaborative Governance Regime: Collaborative Dynamics and Collaborative Actions

According to Emerson and Nabatchi (2015), the collaboration process at the Ministry of Finance Joint Analysis will be explained based on the three interacting components of Collaborative Dynamics and Collaborative Actions.

Principled Engagement

Principled Engagement allows parties with different backgrounds to collaborate to solve problems, overcome conflicts and create value together. There are four elements. First, Discovery is demonstrated by disclosing the interests and values of the parties along with relevant information and its implications. This is illustrated in the data exchange/collaboration activities between DGT, DGCE, and DGB, which are according to their respective needs. In addition, Discovery is also reflected in the request for input of Joint Analysis Themes and/or Entities to Vertical units, which is usually carried out in December of the previous year.

The second element is Definition, which is the process by which the parties build understanding together and shape information into more tractable terms. This is illustrated in the alignment of Variables and Indicators to determine Triggers based on the significance and value of discrepancies determined by paying attention to leadership direction. The next element, Deliberation, which is the process of deepening the issue and listening to the parties' perspectives, is illus-

trated by the Working Meeting between DGT, DGCE, and DGB to determine the Taxpayers to be analyzed.

The fourth element, Determination, is joint decision-making, both on collective goals and target goals. This is reflected in the agreement between DGT, DGCE and DGB on the taxpayer population determined in the DSAB for joint analysis. The Determination of the company name in DSAB is based on the latest policy that it must have a potential intersection in at least 2 Echelon I. If there are intersections in 3 Echelon I Units, it is better.

Based on the results of the interview, the information obtained is that the obstacles encountered in achieving determination are the differences in business processes between DGT, DGCE, and DGB. The difference in business processes can be seen in the difference in the time limit of audit authority, where in DGCE, it is two years, in DGT, it is five years, while in DGB, it is unlimited. In addition, there are differences in the authority of the supervision area, where DGT is based on the location of the registered NPWP. In contrast, DGCE is based on the location of import or export transactions. Another difficulty found between DGB and DGT is that there are often contradictory analysis results, where in DGB, there is an underpayment of non-tax revenue. At the same time, when analyzed in DGT, there is an overpayment of tax, and vice versa.

In addition to differences in business processes, Determination is also constrained because the focus of each work unit in conducting the analysis is sometimes different. For example, DGCE uses a full tax year in conducting the analysis, while DGCE is based on transaction by transaction. Another example is that DGCE's focus is on the owner of the goods, while DGCE's is on the importer.

However, with the next element of shared motivation at the head office and the role of the program leader, the agreement on the preparation of this DSAB can be achieved with trust, mutual understanding and commitment from the parties to carry out the Joint Analysis to achieve the best results for the entire Ministry of Finance.

Shared Motivation

Shared Motivation has four components, namely Trust, Mutual Understanding, Internal Legitimacy and commitment between the parties involved. Based on the interview results, Shared Motivation has been quite well built in Joint A-

nalysis at the head office, which begins with the direction of the leader of the Reform Synergy Program, namely the Deputy Minister of Finance, as well as top leaders in each echelon I unit of the Ministry of Finance.

In addition, the parties involved support each other. Interviewees from DGB (A1) stated that they received a lot of guidance, support and assistance from DGCE and DGT while joining the Joint Analysis; Trust and Mutual Understanding have been built between officials and employees at the Head Office in DGT, DGCE and DGB to maximize information exchange and Joint Analysis. This is done through formal and informal communication. Formal communication is established through Coordination Meetings and Working Meetings, both offline and online. Informal communication is built through WA and telephone coordination. However, continuous communication is needed to maintain trust. Based on the results of the interview with P1, there was an incident of miscommunication at the Joint Analysis headquarters due to a lack of communication between IT technicians in the field so that it seemed as if one party was not willing to flow the data. However, after being identified, the data had been prepared. The problem was in a different IT environment.

On the other hand, based on the results of interviews with Vertical Joint Analysis Practitioners (V1), communication problems are an obstacle to building Trust in Joint Analysis at the vertical level between the DGCE Jakarta Regional Office and the DGT Jakarta Regional Office. According to V1, this happens because the awareness and enthusiasm between DGT and DGCE partners are sometimes unbalanced. In line with this, Interviewee P1 stated that in some regional offices, there are conditions where the person in charge at DGT and DGCE have aligned motivation so that communication and trust are well established. However, in some other vertical offices, communication has not been carried out optimally.

Capacity for Joint Action

This element is a functional dimension that enables the parties to accomplish a common goal. It consists of four dimensions. First, Procedural and Institutional Arrangements manifested in the issuance of Minister of Finance Decree Number 210/KMK.01/2021 concerning the Reform Synergy Program in the Context of Optimizing State Revenue, which was updated with KMK Number

667/KMK.01/2022 and updated again with KMK 570/KM.1/2023.

The arrangements in this KMK have provided guidelines regarding the implementation of Joint Analysis in outline. However, in dictum 33 of KMK-210/KMK.01/2021, it is stated that more detailed implementation guidelines can be prepared to support implementation in the field. In this case, based on the research results, more detailed implementation instructions in the form of SOPs regarding Joint Analysis have not been found. This was confirmed based on the interview results. "If there is no detailed SOP, yes, but because we have routinely carried out it every year, it is actually not too disturbing, but if this wants to be in the SOP, for example, there will be a change of person, so there are already guidelines. Yes, that also needs to be submitted."

Second, Leadership. Based on the results of interviews with BC2, P1 and V1, leadership commitment plays an important role in determining the success of the program. This leadership commitment plays a role in ensuring openness in exchanging information and data. In addition, leaders also play a role in internalizing the vision of the Joint Analysis Program. In terms of leadership, especially at the headquarters of DGT, DGCE, and DGB, it has been formed quite well because the leadership has paid considerable attention to the success of the program. The third element is Knowledge. The uncertainty felt due to the emergence of new tax avoidance modes needs to be balanced with adequate knowledge. On several occasions, there has been a sharing of knowledge between DGT, DGCE and DGB. On the other hand, in terms of knowledge, there is still a competency gap between the centre and the regions. Interviewees P1 and P2 mentioned that the competence of analysts at the DGT Head Office and vertical offices are at different levels. However, this has been overcome through in-house training and assistance from the centre to the regions.

The next element is Resources. Based on information from sources, when the Joint Analysis was first implemented, the condition of resources was built step by step over time. At the first Joint Analysis implementation, both the DGT, DGCE, and DGB headquarters had the same condition, i.e. they did not have their budget line. The Directorate of Customs and Excise Audit, DGCE, as the Coordinator of Joint Analysis, has been the first party to establish a separate budget line for Joint Analysis since 2021. Meanwhile, the DGCE Head

Office has only budgeted for Joint Analysis in 2024. On the other hand, at DGB, there has be-en no specific budget line, but the financing of Jo-int Analysis activities can be charged to other budget lines, such as planning and monitoring.

Regarding technology and IT, it was built in stages. The resource person from DGCE stated that in the beginning, the analysis was carried out through Microsoft Excel. However, now it has be-en further developed with the Integrated Analy-sis System and the creation of ABS (Automatic Blocking System). The same thing was also conve-yed by informant A1 from DGB, "We didn't have a system yet, we only had SIMPONI (Online PN-BP Information System). So during the lear-ning stage, SIMBARA (Mineral and Coal Infor-mation System) was created and ABS (Automatic Bloc-king System) was created"(A1, 2024).

Human Resources appointed to conduct Joint Analysis are officials and employees at the Directorate of Customs and Excise Audit (DGCE), Directorate of Taxation Data and Information, Di-rectorate of Compliance and Revenue Potential (DGT), and Directorate of Non-Oil and Gas Re-venue Potential & Supervision, Directorate of PNBP (DGB). Based on the interview results, the competence and quantity of human resources in the central unit can be said to be sufficient beca-use training and knowledge sharing have been ca-rried out between the three work units. On the o-ther hand, at the DGB Head Office, the number of human resources is still very small, so the number of companies that DGB can analyze is limited and not as many as DGT and DGCE. In addition, another obstacle faced by DGB is the absence of DGB vertical offices in the regions so that if the Vertical DSAB finds PNBP potential, the PNBP potential cannot be followed up optimally beca-use Joint Analysis is only carried out by DGT and DGCE vertical units.

Furthermore, the condition of resources in the vertical has quite a lot of obstacles, namely the lack of standardization of analyst competence in the vertical and the limited number of human resources because there is no clear appointment of the person in charge and no special budget for Joint Analysis. This is mainly due to the absence of performance contracts and KPIs associated with Joint Analysis in vertical units.

Collaborative Action

Collaborative actions different from and as-sociated with collaboration dynamics are delibe-rate efforts made as a consequence of collective choices made by CGRs during collaboration dy-namics. Collaborative Action on Joint Analysis is realized in the implementation of the Work Plan / Milestone that has been determined together. Ba-sed on the interview results, the implementation of this work plan has been running on time. The action starts with data exchange, followed by the implementation of Joint Analysis in the form of the Planning stage and the Implementation Stage, according to Attachment 1. Then, there is an ABS evaluation activity, namely an evaluation of the blocking of customs access with the ABS based on the validity of the NPWP and tax return reporting compliance. Furthermore, to ensure that the Joint Analysis outcomes run as expected, Action is car-ried out in the form of monitoring and evaluation.

Collaborative Outcomes

As explained earlier, the output of Joint A-nalysis is tax billing or recommendations for col-lecting underpayments of state revenue. In additi-on to increasing compliance, Joint Analysis is ex-pected to produce outcomes, one of which is the realization of additional state revenue. Based on table 1, Joint Analysis can generate considerable additional state revenue. Therefore, the collabora-tion process built by DGCE, DGT, and DGB has proven to optimize state revenue.

Table 1. Realized Revenue from Joint Analysis

Year	Realized Revenue from Joint Analysis	Number of Taxpayers
2019	28.9 Trillion	3,000
2020	3.58 Trillion	1,875
2021	187 Billion	1,168
2022	163 Billion	300
2023	375 Billion	164

Source: DGCE (2024)

5. Discussion

System Context

The condition of human resources in the Jo-int Analysis work unit of the DGT and DGCE he-adquarters is in line with the results of research by Arsandi (2022) regarding differences in the proportion of rank and education of employees in the vertical offices of DGT and DGCE Yogyakarta. At the head office, the majority of DGT employees are class III, with all of them having a Bachelor's Degree I or Master's education, while DGCE em-ployees still have employees in class II with a Di-ploma education level. Apart from the DGT and DGT side, this research also shows an overview of HR from the DGB side. Socio-economic conditi-

ons regarding tax avoidance practices discussed in this study are in line with research by Sari & Rosdianae (2021), which mentions the existence of a habit and culture of not paying taxes within the DKI Jakarta regional tax scope. Therefore, extra collaboration effort is needed to overcome this bad habit so that tax revenue can be optimized.

Drivers

Arsandi's (2022) research revealed uncertainty regarding the uncertainty of tax revenue during the Covid-19 pandemic. This can be justified, but keep in mind that the implementation of Joint Analysis is a continuous program, not limited to efforts made during a pandemic. Therefore, the author highlights that the uncertainty driver is more about the uncertainty of achieving state revenue due to changes and developments in the tax avoidance mode by taxpayers. This is in accordance with the results of the interview with Interviewee P1, who stated that Uncertainty Driver is about the uncertainty over taxpayer compliance due to the mode of avoidance that is always developing from time to time. One of the concrete manifestations is the uncertainty of the accuracy of the data reported by taxpayers to each authority, DGT, DGCE and DGB. All these uncertainties encourage the three parties to collaborate and synergize so that the state revenue target can be achieved. This is also in accordance with Emerson and Nabatchi's statement, which states that uncertainty is the main feature of wicked problems.

The Interdependence Driver identified in DGCE, DGT, and DGB is about the business process linkage and continues with the data and information linkage. So, it is necessary to build collaboration so that the data owned can be exchanged and utilized by each other. Emerson & Nabatchi (2015) mentioned that this collaboration can occur because organizations cannot complete important goals alone. In addition, the intersection of business processes and also data and information owned by DGCE and DGT is in line with the findings of Nurcahyo (2020); Nurfadilah & Rosdiana (2020); Mayuka & Wardana (2021); Arsandi (2022). This research adds to the interdependence of business processes at DGB with DGCE and DGT.

The results regarding the absence of consequential incentives in the vertical offices of DGCE and DGT in this study are in line with the results of Arsandi's research (2022). Arsandi (2022) mentioned that the absence of this incentive could threaten the sustainability of the Joint Analysis program in vertical units. This is in accordance with several previous studies that indicate that incentives have an important role in the sustainability of a program (Ansell et al., 2020; Douglas et al., 2020). On the other hand, this study found that a consequential incentive has been developed in the implementation of Joint Analysis at DGCE, DGT, and DGB Headquarters in the form of uniform performance and KPI formulas for the three authorities. This has contributed to the success of the Joint Analysis program at the central level. The existence of KPIs in the Joint Analysis at the central level is also the same as the conditions found in the Joint Audit at the Central level, as researched by Wibowo (2018). People need enticement to collaborate; when this is associated with outcomes, the motivation to collaborate will increase (Emerson & Nabatchi, 2015).

In line with prior researchs Nurfadilah & Rosdiana (2020); Sari & Rosdianae, (2021); Arsandi (2022) leadership commitment is very important in the success of a program. The results of this study conclude that the highest leadership of the Joint Program, including Joint Analysis, namely the Minister of Finance, Vice Minister of Finance, the Director Generals involved, build initiatives to collaborate and support future program developments.

Collaborative Governance Regime

This research found obstacles in principled engagement in the Joint Analysis collaboration process, especially related to obstacles in reaching an agreement to determine the object of the company in the DSAB. The first obstacle that arises is the difference in business processes at DGT, DGCE, and DGT, as well as the difference in focus when conducting analysis. Differences in business processes at DGT and DGCE, such as differences in the time limit for examination authority and differences in supervisory area authority, are in line with the results of previous research (Wibowo, 2018; Afriyanto & Widayuni, 2022; Arsandi, 2022).

This study found new things, namely about the differences in business processes in DGB with other actors and differences in focus in conducting analysis. The solution that can be considered to overcome this difficulty is to create a single profile and single data set for all taxpayers registered in each authority with an automated system so that potential underpayments can be seen in all three authorities. This single profile is expected to

facilitate determination, namely the determination of the object analyzed in DSAB.

On the other hand, the obstacle that arises in collaboration dynamics, according to Interviewer P1, is that there are different conditions in Joint Analysis in vertical units, namely regarding the alignment of motivation and enthusiasm for running the program. Research by Nurfadilah & Rosdian (2020) on Joint Analysis at the KPU Customs and Excise Type A Tanjung Priok and the North Jakarta DGT Regional Office and Arsandi's (2020) on Joint Analysis in Yogyakarta found that shared motivation and communication had gone quite well. Meanwhile, Nurcahyo's, (2020) research in South Kalimantan Joint Analysis revealed challenges regarding the uneven spirit of team members. In this case, the factor of affirmation and internalization of the program vision from the leader at the centre is necessary to encourage motivation in building communication and collaboration in the vertical unit.

The results of research on Capacity for Joint Action are in line with previous research, and some new results were found in this study. Capacity in the form of Procedural and Institutional Arrangements has been supported by the Decree of the Minister of Finance regarding the Bureaucratic Reform Synergy Program (Wibowo, 2018; Nurfadilah & Rosdiana, 2020; Wahyudi et al., 2021). However, detailed SOPs are needed to support the smooth implementation of the program in the field, especially when there is a change of person in charge. This is in accordance with previous research Wibowo (2018); Nurcahyo (2020); Wahyudi et al. (2021); Afriyanto & Widayuni (2022) mention that the absence of a detailed SOP regarding the implementation of Joint Analysis causes overlapping and waiting for each other to start the actions that need to be taken. Real action is needed to realize the preparation of this detailed SOP because, in fact, the provisions of dictum 33 in KMK-210/KMK.01/2021 have given the authority for this preparation.

This study also found an imbalance in competence (knowledge) between Analysts at the head office and vertical offices, which is in accordance prior research byNurcahyo (2020 and Nurfadilah & Rosdiana (2020) regarding the uneven abilities of team members. This can be overcome by training between work units and assistance from the centre to the regions. The findings regarding resources are quite numerous in this study. This research found the same thing regarding the limitations of the implementation of Joint Analy-

sis at the vertical level, namely the limited number and competence of human resources and the absence of a special budget for the implementation of Joint Analysis (Nurfadilah & Rosdiana, 2020). This may have contributed to the non-optimization of Joint Analysis in vertical units because one of the critical success factors of a Collaboration, according to Bang & Kim (2016), is cost and human resources infrastructure.

Another obstacle regarding resources that is rarely found in previous studies is the limited number of human resources at DGB headquarters, in contrast to the competence and number of human resources at DGCE and DGT headquarters, which can be said to be sufficient. In addition, DGB also does not have vertical offices in the regions, which makes it difficult to follow up on potential PNBP in the regions.

Collaborative Action

This research explains about Collaborative Action on Joint Analysis, which is rarely explained in previous studies. Collaboration Action is a core part of Collaborative Governance, but many researchers pay limited attention and do not specifically describe this Collaboration Action (Koontz and Thomas (2006) in Emerson & Nabatchi (2015).

Collaborative Outcomes

This study proves that the implementation of Joint Analysis aggregates nationally can provide outcomes in the form of additional state revenue. This result is in line with previous research (Afriyanto & Widayuni, 2022; Nurcahyo, 2020a; Slamet & Ramadhani, 2020). In addition, researchers examined more deeply the realization of Joint Analysis revenue, which decreased from 2019 to 2022, which has not been discussed in other studies. Based on the research findings and the author's analysis, several things may have caused this, both positive and negative effects.

The causes that have a positive effect are the changes in the Joint Analysis policy regarding the requirement for potential intersections in at least two Echelon I units and the preparation of more systematic and detailed LHA and LATT since 2021. Although this has resulted in fewer objects of analysis, from an accountability perspective, the current situation is better. In addition, another cause that has a positive effect is the increase in taxpayer compliance. Based on interviews with interviewees from the DGT, the negative causes that need to be improved are the possibili-

ty of the inappropriate selection of taxpayers analyzed and the lack of an account representative understanding as executors of the analysis results.

Recommendations that can be made are to constantly update data and analysis techniques, as well as to increase monitoring and evaluation of the head office in vertical units and build more intense communication with ARs in vertical units. On the other hand, the condition of taxpayers is an external matter that is difficult to control but can be managed with communication assistance from the Head Office to the vertical units.

In addition, In line with the statement of Van Gestel & Grotenbreg (2021) that collaborative governance can encourage innovation, collaboration on Joint Analysis can also produce outcomes in the form of innovation. Moreover, it successfully won awards, namely ABS (Automatic Blocking System), which was named One of the Top five Best Innovations in the Ministry of Finance Innovation Competition in 2023, and SIMBARA (Sistem Informasi Mineral dan Batu Bara Kementerian/Lembaga), which was named One of the Top five Commended Public Service Innovations in the Public Service Innovation Competition in 2023 organized by the Ministry of PAN-RB.

6. Conclusion and Suggestion

Conclusion

Finance between DJP, DJBC, and DJB in the form of Joint Analysis has been running quite well at the Head Office. However, the implementation of Joint Analysis in vertical offices has experienced quite a lot of obstacles and challenges. Based on our research, System Context, Drivers, and all elements of Collaborative Dynamics, Collaborative Action, and Outcomes can be identified in the Joint Analysis between DJP, DJBC, and DJB, especially at the Head Office. There is a system context, at least consisting of differences in HR competencies, people's habits of avoiding taxes while revenue targets continue to increase, and the Policy and Legal Framework of the Ministry of Finance. From this system context, four strong drivers emerged that initiated the Collaborative Governance Regime and determined the direction of the Joint Analysis program at the beginning. The four driving factors are uncertainty in the accuracy of taxpayer reporting and uncertainty in tax avoidance modes (Uncertainty); the intersection of business processes with data and information linkages (Interdependence); the existence of performance contracts and KPIs that are linked to

the success of Joint Analysis at the Head Office (Consequential Incentives). However, these incentives were not found in vertical offices. The final driving factor is the direction of the Minister of Finance and the leaders below him to make this program a success (Initiating Leadership). Furthermore, the three collaborating parties will be involved in Collaboration Dynamics which consists of three interacting elements, namely Principal Engagement, Shared Motivation, and Capacity for Joint Action. Collaboration Action is realized in the implementation of the work plan/ milestone at the Joint Analysis Head Office which is carried out on time. Collaboration Outcomes can be obtained through additional state revenues from the realization of collections or collection recommendations and also in the form of innovation.

Suggestion

Suggestions for further study are to research the Ministry of Finance's other Joint programs such as Joint Audit, Jtoint Secondment, Joint Business Processes and IT, and so on. In addition, future researchers can also conduct observations and forum group discussions to complement the data and analysis made.

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