



STRATEGIC PLANNING FOR TAX TRAINING IN DIRECTORATE GENERAL OF TAX (DGT) OF THE REPUBLIC OF INDONESIA

Indonesia Country Report

Main Discussion

- What is the system of training?
- How to synchronize training with task and duties.
- How to measure the result of training
- How to manage the three components above.

Programs for Training Staff and Curriculum

1. Strategy in Building the Programs and Curriculum from Employment to Retirement
 - Recruitment (new officer : coming from senior high school and university level)

2. Methods Training

- a. Classroom

DGT has been using Classroom method for years with traditional way of transferring knowledge. In 2006, a radical changing in the process of transfer is implemented; Adult Learning Principle (ALP) has been introduced in every classroom training

b. E- Learning

To answer the need of capacity building, DGT has developed e-Learning as a new method in Training. The advantage of e-Learning media is the learning process can be carried out in workplace so that the constraint of time, place and expense can be reduced.

c. On the Job Training

DGT puts the OJT as a priority program in 2008. As the new program (wind of change) in developing personnel capacity, the program should be embedded into formal training structure.

Development Stage

2008

- Designing E-Learning Framework
- Designing 8 Priority Service SOP's

2009

- Designing Tax Module
- Designing E-Learning Blue Print

2010

- Integrating E-Learning in Human Resources Information System (*HRIS*)
- Designing Modul

2011

- Integrating E-Learning in *assessment* center
- Designing Modul

2012

- Special Task Force for E-Learning Development
- Designing Modul

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OJT Action

Plan

URGENCY

NOW!

2008

2010

<ul style="list-style-type: none"> • Study visit to NTA 	<ul style="list-style-type: none"> • Workshop of OJT • Internalization of OJT Value 	<ul style="list-style-type: none"> • OJT Development Planning Program
<ul style="list-style-type: none"> • System IT support • Monitoring • Design OJT for AR 	<ul style="list-style-type: none"> • Manual & Forms design • Legal Draft • Socialization • Design OJT for Auditor 	<ul style="list-style-type: none"> • Launching • Implementation mini OJT, Auditor, AR • Evaluation & Reporting
<ul style="list-style-type: none"> • Design OJT for Tax Objection Verificator 	<ul style="list-style-type: none"> • Manual & Forms design • Legal Draft • Socialization 	<ul style="list-style-type: none"> • Implementation OJT to Tax Objection Verificator & other OJT • Evaluation & Reporting

Minor

Moderate

Major

IMPACT to ORGANIZATION GOALS

3. Making and Revision of Training Material Used in Each Training Method

Training material used is always revised following the change both of tax law and regulation and business. There are two kinds of training material (module), first is developed internally by DGT and Training Center (TC) and second is developed by external expertise.

Trainers for the Staff Trainings

1. Strategy in Employment/Development of the Trainers
DGT does not have full time trainers. It often creates problems when they are involved in training both in the designing and delivery. Trainer for a specific material usually is coming from the incorporated directorate, for instance tax auditing trainer coming from Directorate of Tax Auditing and Collection
2. Methods Used for Training for Trainers
Actually DGT has a sufficeint number of trainers around 700 staffs. Since 2006, DGT has conducted Training of Trainers (TOT) and introduced a new method in training delivery that is Adult Learning Principles (ALP) Method.

Relationship/Cooperation between the Tax authority and Training Insitute

1. Definition of the Role of DGT and TTC
DGT should identify the specific training and send staffs to follow the training. TTC has responsibility to build effective training method, design training material and execute training. But the role mixed up, this problem arises because of capacity in TTC is very limited due to insufficient number of staffs especially training staff.
2. Methods for TTC to Grasp Staff Training Needs in the DGT
To accommodate the need of training staffs, DGT and TTC have to sit together to decide what training should be run for next year. Discussion is focused on design and training program (curriculum, duration and method) , preparation (trainees and trainers selection) and training location.
3. Feedback to TTC about Achievement Observed in the Staff Trained after Returning to Their Place of Work
DGT and TTC do not have any standardized measurement of staff trained. DGT and TTC use survey and/or questionnaire to know the impact of training both for trainee and work place.

Evaluation on Training Programs after Their Delivery

1. Evaluation Methods

After finishing training, trainee should fulfill questionnaire of evaluation sheet. It contains several aspects including such as: training material (good or need to be improved), trainers (are they capable or not), duration (too short or too long), and facility (comfortable or not)

2. Utilization of the Evaluation Results to Future Programs

Based on the evaluation sheet, DGT and TTC will analyze the input from trainee and make improvement for the upcoming program.