

Prevention of budget leakage through law enforcement in the tax sector in Kendari City

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Abstract

Research discussing the prevention of budget leakage through law enforcement in the tax sector is an effort to overcome the problem of budget leakage which is one of the main problems in the country's financial sector. The urgency of this research is to minimize state financial losses due to budget leakage and strengthen the integrity of the tax sector in Kendari City. To achieve the expected goals, researchers will adapt research procedures with mixed methods using several data collection techniques such as interviews, questionnaires, literature studies, and conducting focus group discussions (FGDs). In conducting this research, researchers must also pay attention to ethical aspects of research, such as data privacy and security, and maintain academic integrity. This study aims to identify the factors that cause budget leakage, as well as to evaluate the effectiveness of law enforcement in preventing budget leakage in the tax sector. Thus, this study is expected to provide appropriate recommendations to overcome the problem of budget leakage that occurs in the tax sector in Kendari City. The results of this study are expected to be policy recommendations that can help improve the effectiveness of law enforcement and prevent budget leakage in the tax sector in Kendari City. In addition, this research can also contribute to the development of science, especially in the fields of law and public finance.

I. Introduction

Budget leakage is one of the problems that often occurs in the country's financial sector, including the tax sector. Budget leakage can cause significant financial losses for the state and affect the performance of the tax sector in meeting public needs.¹ Therefore, preventing budget leakage in the tax sector through law enforcement is very important. Budget leakage in the tax sector can occur due to various factors, such as low integrity and accountability in the tax system, corrupt practices, and weak law enforcement.² This causes a low level of taxpayer compliance and has an impact on declining state revenue.³ The problem of budget leakage in the tax sector does not only occur in Indonesia, but also in other countries in the world. Therefore, the prevention of budget leakage through law enforcement is a very interesting topic to be researched. The formulation of the problem from this study is how law enforcement can prevent budget leakage in the tax sector. This research will focus on the factors that cause budget leakage and evaluate the effectiveness of law enforcement in preventing budget leakage in the tax sector.

To answer the formulation of the problem, this study will use a problem-solving approach by identifying factors that cause budget leakage and evaluating the effectiveness of law enforcement in preventing budget leakage in the tax sector. This research will also propose policy/strategy recommendations that can help improve the effectiveness of law enforcement and prevent budget leakage in the tax sector.

The State of Art on Prevention of Budget Leakage through law enforcement in the tax sector in Kendari City is outlined in Figure 1.

¹ Nafis Dwi Kartiko, "Kebocoran Pajak Dan Shadow Economy Dalam Praktik Illegal Logging," *Simposium Nasional Keuangan Negara 2020*, 2020.

² Irfan Setiawan, "Mengikis Perilaku Korupsi Pada Birokrasi Pemerintahan," *Jurnal Ilmu Pemerintahan Widyapraja* XLII, no. 1 (2016): 29–38.

³ Erlina Diamastuti, "Ke (Tidak) Patuhan Wajib Pajak: Potret Self Assessment System," *EKUITAS (Jurnal Ekonomi Dan Keuangan)* 20, no. 3 (2018): 280–304, <https://doi.org/10.24034/j25485024.y2016.v20.i3.52>.



Figure 1. *State of the Art* of Budget Leakage Prevention in the Tax Sector.⁴

Based on the state of the art that has been presented, it can be concluded that budget leakage in the tax sector can have a significant impact on the economic stability of a country and cause an increased tax burden on obedient taxpayers. Factors that can cause budget leakage in the tax sector include lack of supervision, non-transparent business practices, limited human resources and technology within tax institutions, and problems in tax

⁴ Nurbudiwati Nurbudiwati, Ade Purnawan, and Helmi Achmad Fauzi, "Analisis Faktor Penghambat Pencapaian Pajak Bumi Dan Bangunan," *Jurnal Publik* 16, no. 02 (2023): 91–104, <https://doi.org/10.52434/jp.v16i02.139>; Nadya Fazriana Haniz and Hadi Sasana, "Analisis Faktor-Faktor Yang Mempengaruhi Penerimaan Pajak Daerah Kota Tegal," *Diponegoro Journal of Economics* 3, no. 1 (2013): 1–13, <http://ejournal-s1.undip.ac.id/index.php/jme>; Arif Sulistyo Wibowo, Siti Nurlaela, and Yuli Chomsatu, "Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Orang Pribadi," *Owner* 6, no. 2 (2022): 1304–17, <https://doi.org/10.33395/owner.v6i2.681>; Kartiko, "Kebocoran Pajak Dan Shadow Economy Dalam Praktik Illegal Logging"; Chandra Dewi Puspitasari, "Mendorong Tingkat Kepatuhan Pajak Melalui Penegakan Hukum Terhadap Aparat Pajak," *Jurnal Civics* 2, no. 2 (2005): 1–10, http://klikpajak.com/artikel/artikel.php?article_id=5795; Lamijan, "Problematika Penegakan Hukum Perpajakan (Kajian Tindak Pidana Ekonomi Bidang Mafia Dan Korupsi Perpajakan)," *Jurnal Pembaharuan Hukum* 1, no. 1 (2014): 41–51, <http://lppm-unissula.com/jurnal.unissula.ac.id/index.php/PH/article/view/1467%0Ahttp://lppm-unissula.com/jurnal.unissula.ac.id/index.php/PH/article/download/1467/1135>; Rukman Rukman, Jiuhardi Jiuhardi, and Eny Rochaida, "Faktor - Faktor Yang Mempengaruhi Penerimaan Pajak Daerah Di Kota Samarinda," *Jurnal Ilmu Ekonomi Mulawarman (JIEM)* 4, no. 2 (2019); Arfin, "Risiko Dan Peluang Terjadinya Korupsi Di Sektor Pajak," *Simposium Nasional Keuangan Negara*, 2018, 355–79; Giulia Mascagni, Mick Moore, and Rhiannon McCluskey, "Tax Revenue Mobilisation in Developing Countries: Issues and Challenges," *European Parliament Directorate-General for External Policies POLICY DEPARTMENT*, 2014, 8–9; James Alm and Benno Torgler, "Do Ethics Matter? Tax Compliance and Morality," *Journal of Business Ethics* 101, no. 4 (2011): 635–51, <https://doi.org/10.1007/s10551-011-0761-9>; Azqy Saputra, "Strategi Pemerintah Daerah Dalam Meningkatkan Pendapatan Asli Daerah Pada Era Pandemi Covid-19 Di Provinsi Nusa Tenggara Barat," *Keuangan Publik* 12, no. December (2021): 1–6; Fathimatuz Zahra and Novianita Rulandari, "Analisis Partisipasi Masyarakat Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (PBB-P2) Di UPRD Johar Baru Jakarta Periode Tahun 2017-2019," *Jurnal Pajak Vokasi (JUPASI)* 2, no. 1 (2020): 45–51, <https://doi.org/10.31334/jupasi.v2i1.1109>.

regulations.

In preventing budget leakage in the tax sector, an effective prevention strategy is strict supervision and law enforcement as well as collaboration and synergy between tax institutions and other law enforcement agencies. In addition, community involvement can also increase the effectiveness of budget leakage prevention strategies in the tax sector. This research will provide a more comprehensive overview of the factors causing budget leakage and an evaluation of the effectiveness of law enforcement in preventing budget leakage in the tax sector.

In addition, this study also has novelty in terms of the methodology used. The research will use a problem-solving approach to identify factors that lead to budget leaks and propose policy recommendations that can help improve the effectiveness of law enforcement. In addition, this research will also use information technology and data mining for more comprehensive data analysis.

2. Research Method

This research uses normative-empirical legal research methods, namely research that combines normative and empirical approaches. The normative approach is used to analyze the regulations or laws applicable in a field.⁵ An empirical approach is used to collect data related to the reality of phenomena observed in the field.⁶

This research uses a qualitative approach with a case study method.⁷ This approach was chosen because this study wanted to obtain a more comprehensive picture of the factors that cause budget leakage in the tax sector and evaluate the effectiveness of law enforcement in preventing budget leakage in the tax sector in Kendari City. The case study method was chosen because the study would take a sample from one case that was representative of the larger population.

This research will be conducted in Kendari City, Southeast Sulawesi. Kendari City was chosen as the research location because it has characteristics as a developing city with significant tax revenue. In addition, Kendari City also has a law enforcement agency authorized to handle cases of budget leakage in the tax sector.

⁵ Ming-Hsi Sung and Wahyudi Umar, "'Virtual' v.s. 'Reality' — On Taxing E-Sports Virtual Goods Transaction in Indonesia," *Indonesian Comparative Law Review* 3, no. 1 (2021): 45–62, <https://doi.org/10.18196/iclr.v3i1.11159>.

⁶ Mukti Fajar Yulianto Achmad, *Dualism of Normative Legal Research and Empirical Legal Research*, Student Library, 2010.

⁷ Ahmad Rustan, Ju-lan Hsieh, and Wahyudi Umar, "Maladministration on Mining Business Licenses : Case Study " Mining Business License Production Operation PT . Aneka," *Varia Justicia* 17, no. 3 (2021): 246–57.

To collect the data needed in research with a mixed approach, researchers use several methods such as literature studies, questionnaires, interviews, and Focus Group Discussions (FGD). In literature studies, researchers collect data and information related to the relationship between education and job market demands from various sources such as journals, books, reports, and other related documents.

The data analysis used in this study was qualitative descriptive analysis. Data obtained from observations, interviews, and documentation will be analyzed separately and then synthesized into one complete conclusion. The results of the analysis will be used to evaluate the effectiveness of law enforcement in preventing budget leakage in the tax sector and provide policy recommendations that can help improve the effectiveness of law enforcement in the tax sector in Kendari City.

3. Results and Discussion

3.1. The Role of Law Enforcement in Budget Leak Prevention

The public budget is one of the important tools for the government in carrying out state functions and providing services to the community.⁸ Effective and efficient use of the budget is indispensable for the country to achieve its goals, such as infrastructure development, health service provision, education, and more. However, there are often budget leaks that can harm state and community finances. Therefore, law enforcement has a very important role in preventing budget leakage. In this chapter, we will discuss in detail the role of law enforcement in efforts to prevent budget leakage.

Identification and Investigation of Budget Leaks

Tax leakage can take many forms, including tax evasion, smuggling, false reporting, evasion through offshore cooperation companies, and other practices aimed at reducing the amount of tax owed to the government.⁹ Tax leakage harms the state by reducing tax revenues that should be used for infrastructure development, health services, education, and other social programs.¹⁰

⁸ Ali Tafriji Biswan and Defian Panji Ponco Kusumo, "Penajaman Peran Penganggaran Sektor Publik Sebagai Alat Perencanaan Dan Pengendalian," *JAS (Jurnal Akuntansi Syariah)* 5, no. 1 (2021): 58–77, <https://doi.org/10.46367/jas.v5i1.341>.

⁹ DEANNA PUSPITA and MEIRISKA FEBRIANTI, "Faktor-Faktor Yang Memengaruhi Penghindaran Pajak Pada Perusahaan Manufaktur Di Bursa Efek Indonesia," *Jurnal Bisnis Dan Akuntansi* 19, no. 1 (2018): 38–46, <https://doi.org/10.34208/jba.v19i1.63>.

¹⁰ Haidar Ammar Alfaruqi, Dewi Kania Sugiharti, and Amelia Cahyadi, "Peran Pemerintah Dalam Mencegah Tindakan Penghindaran Pajak Sebagai Aktualisasi Penyelenggaraan Pemerintahan Yang Baik Dalam Bidang Perpajakan.," *ACTA DIURNAL Jurnal Ilmu Hukum Kenotariatan* 3, no. 1 (2019): 113–33.

Identification and investigation of budget leaks in the tax sector has a central role in maintaining the integrity of the tax system and ensuring that state revenues are well maintained.¹¹ In identification efforts, tax auditors play an important role in disclosing suspicious transactions or unauthorized tax reporting.¹² The use of technology such as data analysis and artificial intelligence (AI) is also an effective tool in identifying patterns of budget leaks that are difficult to detect manually.¹³ In addition, according to the Head of the Kendari City Bapenda, Satria Damayanti, the active participation of the community in reporting suspected budget leaks through a secure reporting system is also a key element. After identification, budget leak investigations require the formation of a dedicated team of tax experts, law enforcement, and independent auditors.¹⁴

In addition, cross-departmental cooperation is vital to gathering evidence and uncovering larger violations. Protection for witnesses and informants should also be guaranteed to encourage better cooperation. Furthermore, strict law enforcement, an efficient tax justice system, and appropriate sanctions and fines are integral in dealing with budget leaks. Finally, preventive measures, such as awareness-raising, simplification of the tax system, and transparency in the use of tax funds, can help prevent budget leakage in the tax sector. With the right measures, the government can ensure that the taxes collected are used to finance development and public services that benefit society.

Prevention through Law and Regulation

Prevention of budget leakage in the tax sector through laws and regulations is a crucial effort in maintaining a country's economic stability.¹⁵ Tax budget leakage can appear in various forms, such as tax avoidance, tax evasion, unfair price transfers, and other practices that reduce tax revenue.¹⁶ The impact can be devastating, including reductions in state revenues and disruptions to efficient resource allocation. To overcome this problem, a strong legal role is essential. Strict laws and strict sanctions against tax

¹¹ I Nyoman Putra Yasa Mahandika, "Mengungkap Kebijakan Perpajakan Dalam Pandemi Covid-19 Terhadap Wajib Pajak (Studi Kasus Di KPP Pratama Singaraja)," *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha* 12, no. 03 (2021): 943–54.

¹² Sumarno Manrejo, *KEPATUHAN PAJAK Sebuah Kajian Berbasis Pengetahuan* (Serang Banten: CV. AA. Rizky, 2023).

¹³ Nafarida Santika Rahma, Ayun Hanafiyah, and Yohana Br Nainggolan Herdianly, "Blockchain Framework for Value Added Tax: Inovasi Digital Sistem Perpajakan Untuk Transaksi Non-Fungible Token," *Journal of UKMC* 2, no. 1 (2023): 415–26.

¹⁴ Beni Kurnia Illahi and Muhammad Ikhsan Alia, "Pertanggungjawaban Pengelolaan Keuangan Negara Melalui Kerja Sama BPK Dan KPK," *Integritas* 3, no. 2 (2017): 37, <https://doi.org/10.32697/integritas.v3i2.102>.

¹⁵ Illahi and Alia.

¹⁶ Kartiko, "Kebocoran Pajak Dan Shadow Economy Dalam Praktik Illegal Logging."

violations must be applied consistently. In addition, cooperation between tax agencies and other law enforcement, such as the police and legal agencies, is key to identifying and cracking down on tax violations.

Regulation also has an important role in driving tax compliance. Requiring clear reporting of financial transactions and controlling price transfer practices can help prevent tax avoidance.¹⁷ In addition, it is important to combat corruption in the tax apparatus through improved internal supervision, providing ethical training, and protection for complaints from parties who disclose tax fraud practices.¹⁸ Education and tax awareness to the public should also not be ignored, with tax education campaigns and increasing financial literacy as important steps.¹⁹ Finally, international cooperation in the exchange of tax information and bilateral or multilateral tax agreements can strengthen efforts to prevent tax budget leakage globally.²⁰ With the right measures, we can ensure a fair and effective tax system, as well as reduce tax budget leakage to support the country's sustainable development.

In addition, law enforcement agencies can play a role in encouraging the reporting of complaints related to budget leaks.²¹ The public or parties who know illegal acts can feel safe to report them to law enforcement agencies. In response, some employers said there was a need for protection for complainants and incentives for those who reported budget leaks.

One way to encourage reporting is to provide secure and confidential reporting channels, where complainants can provide information without fear of threats or repression. In addition, incentive programs such as rewarding or compensating complainants who provide useful information in uncovering budget leaks can increase public motivation to participate in prevention efforts.

Cooperation with Supervision and Accountability Institutions

¹⁷ S S Broto, "Dapatkah Kebijakan Pemerintah Mempengaruhi Kepatuhan Wajib Pajak Di Indonesia?," *Simposium Nasional Keuangan Negara* 01, no. 01 (2018): 2–22.

¹⁸ Redhy Matabean and Vishnu Juwono, "Kerjasama Otoritas Pajak Dan Otoritas Anti Korupsi Dalam Upaya Meningkatkan Kepatuhan Pajak," *Scientax* 1, no. 1 (2019): 75–91, <https://doi.org/10.52869/st.v1i1.12>.

¹⁹ I Made Laut Mertha Jaya, "Realita Kesadaran Pajak Di Kalangan Generasi Muda (Mahasiswa) Yogyakarta Dan Surabaya," *JIA (Jurnal Ilmiah Akuntansi)* 4, no. 2 (2019): 166–83.

²⁰ OECD, "Tax Information Exchange Agreements (TIEAs)," [oecd.org](https://www.oecd.org/ctp/exchange-of-tax-information/taxinformationexchangeagreementstieas.htm), 2023, <https://www.oecd.org/ctp/exchange-of-tax-information/taxinformationexchangeagreementstieas.htm>; Agustina Prativi Nugraheni, Mumpuni Sitoresmi2 Wahyudiarti, and Maya Dini, "Peran Dan Dampak Automaticexchange Of Information," *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)* 7, no. 2 (2023): 744–53.

²¹ Puspitasari, "Mendorong Tingkat Kepatuhan Pajak Melalui Penegakan Hukum Terhadap Aparat Pajak."

Cooperation between law enforcement agencies and supervisory and accountability agencies, such as the Audit Board (BPK) or the Ombudsman, is very important in efforts to prevent budget leakage. These institutions can support each other in monitoring budget management and providing recommendations for improvement. For example, the results of an audit conducted by the CPC can be the basis for law enforcement agencies to conduct further investigations into potential leaks.

This cooperation may also include the exchange of information and coordination of actions between different agencies. Thus, prevention and enforcement efforts can be more effective, avoiding overlap or waste of resources, and ensuring that violations of public budgets can be better addressed.

Law enforcement plays a crucial role in preventing budget leaks. By identifying, investigating, prosecuting, confiscating assets, and cooperating with other agencies, law enforcement agencies can help maintain the integrity of public budgets and sanction those who try to harm state finances. These efforts must be supported by strong laws and regulations and encourage public participation in reporting illegal acts related to public budgets. Thus, budget leaks can be prevented more effectively, and public finances can be better managed for the benefit of society. With this joint effort, it is hoped that public budgets can be used more efficiently and transparently, provide maximum benefits to the community, and support sustainable development.

3.2. Related Policy and Regulatory Analysis

Policies and regulations related to law enforcement in the tax sector play a key role in efforts to prevent budget leakage in Kendari City. Taxes are an important source of revenue for municipalities, which are used to support various public programs and services. Therefore, it is important to have strong policies and regulations in place to ensure that taxpayers comply with their obligations and avoid potential tax leakage. In this chapter, we will analyze existing policies and regulations in Kendari City, how they support efforts to prevent budget leakage, and whether there are policies or regulations needed to improve the effectiveness of law enforcement in the tax sector.

Regional Regulation (Perda) Number 2 of 2011 concerning Regional Tax of Kendari City

This bylaw is an important legal instrument in the management of taxes and regional revenues. There are several main aspects related to this tax bylaw, including the objectives, types of taxes, tariffs, their impact on the community, as well as challenges and opportunities that may be faced by the Kendari City Government in its implementation. This regional regulation has the main objective of regulating local tax

levies to support regional revenues. In this case, the Kendari City Government strives to obtain a greater source of income to support the development and provision of public services to the citizens of Kendari City. The background of making this bylaw may be related to the need for increasing regional revenues to finance development projects and improve the quality of public services.

Kendari City Tax Bylaws may regulate various types of taxes imposed on taxpayers in the area. These types of taxes can include property tax, hotel tax, restaurant tax, or other relevant types of taxes. The tax rate for each type of tax will also be regulated in this Bylaw, and this rate may vary depending on the characteristics of the tax object and the value of the relevant property or transaction. However, the introduction or change in local tax regulations can have a significant impact on people and businesses in Kendari City. People who are taxpayers must comply with tax obligations and include taxes in their budgets. This can have an impact on their ability to spend money on consumption or savings. Businesses in Kendari City will also feel the impact of changes in local tax regulations. They may need to adjust tax calculations and reporting procedures to comply with this Bylaw. In some cases, these adjustments can increase a business's operating costs.

In addition, there are several challenges in the implementation of Tax Bylaws in Kendari City in terms of taxpayer compliance. These challenges can include the level of awareness of taxpayers about their obligations, the ability of local government administrations to monitor and collect taxes, as well as changes in the economic situation that may affect tax collection. On the other hand, the tax bylaw can also provide opportunities for Kendari City to increase its regional revenue. With efficient and effective tax regulations, the Kendari City Government can finance development projects and better public service programs, and potentially improve the quality of life of Kendari City residents.

Evaluation of the implementation of the Tax Bylaw is an important step that needs to be taken by the Kendari City Government. This evaluation may include measuring the effectiveness of taxes applied, the level of compliance of taxpayers, and the economic and social impact of changes in tax regulations. The results of this evaluation can be used to improve policies and regulations if weaknesses or nonconformities are found in the application of this Regional Regulation. Kendari City Tax Bylaw, such as Regional Regulation Number 2 of 2011, is an important legal instrument in managing regional revenues. Through this Regional Regulation, the Kendari City Government strives to support the development and provision of public services. However, changes in tax regulations can also have repercussions for society and businesses. Therefore,

continuous evaluation and improvement are needed to ensure that local taxes can be managed efficiently and effectively, as well as provide benefits to the citizens of Kendari City.

Government Efforts in Preventing Budget Leakage in the Tax Sector

Policies and regulations related to the tax sector in Kendari City have an important role in supporting efforts to prevent budget leakage. Based on the results of an interview with the Head of the Kendari City Bapenda, there are efforts that have been made by the Kendari City Government prevent budget leakage in the tax sector:

- a. **Improve Taxpayer Compliance:** Clear tax policies and reasonable tax rates can encourage taxpayers to comply with their obligations. That way, tax revenues can be increased, reducing potential budget leaks. One way to improve taxpayer compliance, the Kendari city government in this case the Kendari City Bapenda assigned a task force consisting of POLPP on mobile duty, where this task force will patrol to double check business actors not identified in the Bapensa dashboard system. This is done to ensure that business actors have made inputs in the tax record system.
- b. **Provide a Legal Basis for Enforcement:** Tax enforcement regulations provide a legal basis for the Kendari City government to act against tax violators. This includes strict sanctions for those who do not comply with tax regulations. This has been stated in Regional Regulation Number 2 of 2011 concerning Kendari City Regional Tax.
- c. **Periodic Tax Audit (Picking Test):** A periodic tax audit program helps identify tax violations and potential budget leaks. In this case, Bapenda Kendari City conducts a picking test where Bapenda employees will stay and supervise business actors for 8 days a month related to transactions made. The results of this picking test can be used as a basis for summoning or checking if the results of the taxpayer's tax report are below the results of the picking test.
- d. **Use of Technology (Tax Record Machine):** The Kendari City Government has utilized technology in collecting and processing tax data. This allows for more efficient monitoring and analysis of potential budget leaks. This technology has been distributed to several restaurants, hotels, or entertainment venues where every consumer present is encouraged to make transactions through the technology. This is because this technology has been integrated with the Bapenda system, so that at the time of reporting by taxpayers (self-assessment) will be synchronized with existing data. One of the advantages of this technology is that the existing data is real-time data.

Policies and regulations related to law enforcement in the tax sector in Kendari City

have an important role in efforts to prevent budget leakage. They support improved taxpayer compliance, provide a legal basis for law enforcement, and facilitate periodic tax audits. However, there is still potential for improvement in terms of increased public awareness, technological improvements, interagency collaboration, and evaluation of existing regulations. With this action, Kendari City can be more effective in ensuring tax compliance, reducing potential budget leaks, and optimizing the use of public funds for the benefit of the community.

4. Conclusion

Based on the results of the research above, it can be concluded that the prevention of budget leakage in the tax sector through law enforcement is an important and complex topic. To improve the effectiveness of law enforcement, clear policies and regulations and reasonable tax rates are needed to encourage taxpayer compliance. In addition, it is necessary to evaluate existing regulations and improvements in terms of increasing public awareness, improving technology, and collaboration between institutions. Data analysis can also be used to evaluate the effectiveness of law enforcement in preventing budget leaks in the tax sector. This action, is expected to ensure tax compliance, reduce potential budget leaks, and optimize the use of public funds for the benefit of the community.

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