

**THE ROLE OF BENGKULU REGIONAL SUPERVISION INSPECTORATE
IN PREVENTING TAX FRAUD
AT *POLDA* BENGKULU ENVIRONMENT**

By :

Rusli Rachman, Lidia Br Karo, Herlambang

ABSTRACT

Tax fraud is a behavior that is not justified by law, but in Regional Police (*Polda*) of Bengkulu the behavior is often found by the supervisory apparatus in 2019 with a total loss that has been deposited of Rp 57,668,922. In order to minimize and eliminate these behaviors, efforts and sanctions were required by the supervisory apparatus carried out by *Itwasda* (Regional Inspectorate Supervision) *Polda* Bengkulu. From this background, the problems examined were: (1) What was the role of the *Itwasda* *Polda* Bengkulu in preventing Tax Fraud within *Polda* Bengkulu? (2) What was the form of sanctions imposed by *Itwasda* *Polda* Bengkulu in responding to the work unit that embezzled tax money? To answer these problems, this study used descriptive research method. The type of this research was an empirical research. The sources data used were primary and secondary data. The processing data was done by editing, coding, reconstructing, systematizing then analyzing qualitatively using the deductive-inductive and inductive-deductive methods. The results showed that (1) Preventive Field was held based on the number of findings related to tax fraud in 2019 and has been running quite well and effectively. In addition, *Itwasda* Bengkulu has also made innovations in the form of activities such as *Prawasrik* (Pre Supervision and investigation), Verification Team of *Perwabkeu* (Financial Accountabilty) and Internal Coordination improvement (2) Repressive Field was in the form of *Wasrik* activities by providing findings along with recommendations on the object of inspection. The result concluded that the number of findings in the field of taxation and deprivation was increasingly reduced.

Key Words: Supervision, Tax Fraud, *Itwasda* *Polda* Bengkulu

A. INTRODUCTION

1. Research Background

The purpose of the Republic of Indonesia stated in the opening of the 1945 Constitution of the Republic of Indonesia is to protect the entire nation of Indonesia and the whole of Indonesia's blood and to promote public welfare, educate the nation's life and participate in carrying out world order. The basic thoughts contained in realizing social justice for all Indonesian people based on Pancasila and the 1945 Constitution.¹ Achieving these goals requires substantial funding. Sources of state funding generally come from natural and human resources, one of which is tax revenue. Natural resources will be increasingly reduced, therefore tax collection is the main choice.

Indirect tax revenue aims to improve the prosperity and welfare of the community. According to Rochmat Soemitro in Mardiasmo, "tax is a people's contribution to the

State Treasury based on law that can be forced by not getting lead services (contra-performance) which can be directly shown and used to pay public expenses".² But not many people can feel what they have released. In addition, it is said that tax revenues increase every year, while the country's spending is still not so felt by the public. If this continues, it is feared that it will result in people's reluctance to pay taxes and will even tend to embezzle taxes.³

Tax fraud is illegal because it violates applicable laws or regulations. However, members of the national police consider it reasonable to carry out tax evasion because on the one hand there are many actions that should not be carried out by leaders/head of work unit and/or treasurers who often misuse tax funds for personal or group interests. With this, taxpayers are not reluctant to

¹ Pembukaan Undang-Undang Dasar Negara Republik Indonesia Tahun 1945

² Mardiasmo, *Perpajakan Edisi Revisi*, Yogyakarta. Andi Publisher. 2011

³ Pulungan. 2015. "Pengaruh Keadilan, Sistem Perpajakan, Dan Kemungkinan Terdeteksinya Kecurangan Terhadap Persepsi Wajib Pajak Mengenai Etika Penggelapan Pajak (Tax Evasion)". JOM FEKON Vol 2 No 1. Universitas Riau

carry out tax evasion because they assume the tax burden that will be issued will not be managed properly, so the assumption of such behavior is ethical and reasonable.⁴

The Government Internal Supervisory Apparatus (*APIP*) in *Polda* Bengkulu is carried out by the Regional Inspectorate Supervision (*Itwasda*) in an effort to monitor the performance of the organizational units within its control. In the analysis and evaluation results of 2019 submitted by the Inspector of the Bengkulu Regional Police Supervision (*Irwasda Polda* Bengkulu) in the Field of Budget and Financial Management which is the target of research implied that;

throughout 2018 to 2019, in 2018 there were 19 tax fraud cases with the total of loss of Rp. 15,050,876-. In 2019, there were 31 tax fraud cases with the total of loss of Rp. 57,668,922.⁵

⁴ Indriyani, Nurlela, Wahyuningsih 2016 "Effect of Justice, Taxation System, and the Possibility of Fraud Detection of Individual Taxpayers' Perceptions of Tax Evasion". Seminar Nasional IENACO ISSN : 2337-4349.

⁵ Data obtained from Sub-division of *Renmin Itwasda Polda* Bengkulu

The numbers above indicated that *Itwasda Polda* Bengkulu performance especially in preventing tax fraud was not optimal. *Polri* (National Police) bureaucratic reform would be realized if the governance system did not provide opportunities for Collusion, Corruption, and Nepotism (*KKN*) practices especially with Head of work unit/Treasurer cases that deliberately embezzled the taxes.

Based on the background described, the researcher was interested in examining with the title "The Role of Bengkulu Regional Supervision Inspectorate in Preventing Tax Fraud at *Polda* Bengkulu Environment"

2. Identification of Problems

Based on the background description above, the problems in this study were:

1. What was the role of *Itwasda Polda* Bengkulu in preventing tax fraud at *Polda* Bengkulu?
2. What was the form of sanction imposed

by *Itwasda Polda* Bengkulu in responding to the work unit that embezzled tax money?

B. RESEARCH METHODOLOGY

1. Research Type

This research applied descriptive research, "that is, to describe precisely the characteristics of an individual, the condition or symptoms of a particular group"⁶. It meant that this research aimed to describe phenomena that exist in society.

2. Type of Research

In this study, researchers applied the empirical legal research, in order to obtain adequate and factual results. It was done to get data directly from respondents about what was done related to the problem to be studied.

3. Data Sources

Primary data were obtained by interviewing respondents in *Polda* Bengkulu with consideration that it would be easy for the researchers to

obtain in conducting interviews, distributing questionnaires and other data collecting. While secondary data was obtained from books, regulations and legislation.

4. Population and Samples

a. Population

In this study the population was all members of *Itwasda Polda* Bengkulu that were considered to be competent to understand and master the role of the *Polda* Bengkulu in the prevention of tax fraud in *Polda* Bengkulu.

b. Sample

Samples were subsets of or part of the population.⁷ Determination of the sample in this study was a purposive sampling method where the sample was selected and determined by researchers based on the criteria of experience and skills of respondents as members of the National Police that were closely related to the problem to be studied, with

⁶ Herlambang's instruction on Seminar Proposal class, Bengkulu, March 14th 2020

⁷ *Ibid*, pg. 119.

the focus of the research location was the Work Unit in *Polda* Bengkulu.

Based on the description above, the samples in this study were:

- 1) *Irbid* II (National Intellegent Agency) of *Itwasda Polda* Bengkulu;
- 2) 5 Auditors of *Itwasda Polda* Bengkulu;
- 3) *Kaur Keu* (Head of Financial Affairs) at *Itwasda Polda* Bengkulu;
- 4) 5 *Kaur/Baur Keu* within the *Itwasda Polda* Bengkulu.

Then the researchers did distributing questionnaires and direct interviews to the samples.

5. Data Collection Techniques

In finding and getting the data needed in writing this thesis, the following data collections were used:

a. Primary data

This research was conducted directly based on field data collected by interviewing and distributing questionnaires to respondents who have been determined in this study.

b. Secondary Data

It was a source obtained from the results of data that has been processed by others in order to strengthen the data obtained, it needed the references from library materials as a source of literature consisting of, they were (1) Books, used as additional references and support in the authors conducting studies library and data analysis. (2) The writings, used as secondary data are legal writings in the form of journals

and scientific papers. (3) Internet articles, the author needed to study documents because the data would be obtained from a useful literature study for the perfection of the results of the research to be carried out

6. Data Processing Techniques

All data obtained was collected according to the focus of the study, both research data obtained from the results of field research and the results of library research, and then grouped to process by using the following methods:

- a. Examination of Data (Editing), i.e. to correct whether the data collected is sufficiently complete, correct, clear and in accordance with the problems the author examined such as interviews and questionnaires.
- b. Data Marking (Coding), are the activity of grouping or categorizing data by classifying and classifying dedicated field data that is adjusted to the items

that are the focus of the study.

- c. Data Reconstruction (Reconstructing), i.e. rearranges sequential orderly, logical, so it is easy to understand.
- d. Data Systematization (Systematizing), which places the data according to a systematic framework based on the order of the problems.⁸

After the data was collected, the author corrected the data by checking the completeness of the data in accordance with the problem, after that it provided notes or special signs based on the data source and the formulation of the problem, then rearranged the sequence regularly so that it became an understandable problem, by setting the data accordingly systematically in accordance with the order of problems, so as such, a conclusion can be drawn as a result of research.

7. Data Processing Techniques

After the data collected through study that had been done, then the data was analyzed qualitatively by using

⁸ J. Supranto, *Metode Penelitian Hukum dan Statistik*, Rineka Cipta, Jakarta, 2003, Pg. 132.

the method of thinking deductive to inductive and inductive to deductive. The deductive thinking method is an analysis that is general to specific. While the inductive thinking method is an analysis that is specific to the general.

Data obtained both from library research and from field research were analyzed descriptively qualitatively. Qualitative descriptive analysis is a method of analyzing data that groups and selects data obtained from field research according to its quality and truth, then linked to theories, principles and legal norms obtained from library studies, so the problems are answered.

After the data were analyzed one by one and arranged systematically, it answered the problems examined and then presented in the form of a thesis.

C. RESULTS AND DISCUSSION

1. The Role of *Itwasda* in Preventing Tax Evasion in the Bengkulu Regional Police

The role of the *Itwasda* *Polda* Bengkulu in the context

of preventing tax fraud in *Polda* Bengkulu are implementing various policies carried out in solving violations of the law, especially in the field of taxation and the most effective way was through changes in behavior and organizational culture that gives more attention to these actions. The role of implementing the policy was carried out by *Irwasda* and all its members, which is carried out in the form of implementing:

a. *Prawasrik*

Prawasrik activities are activities in the form of consultations related to the main issues in the current year in anticipation of irregularities in the use of the budget and tax fraud. One of the important fundamental questions answered after the implementation of *Prawasrik* activities in the past year was: was the role of *Itwasda* in the form of innovative *Prawasrik* activities useful for the bearers of financial functions in the taxation

field?

The majority of members (70%) found the breakthrough to be very useful considering that they were the front guard in the financial sector in their respective work units, only (20%) rated the activity as having an ordinary impact and only (10%) stated that it had no impact, so the possibility of tax fraud was reduced after the activity was carried out because it was given material about the latest rules and how to implement them properly.

b. *Perwabkeu* Verification Team

Departing from Perkap Number 2 of 2013 concerning *SPI* (Internal Survisory Unit) within the Indonesian National Police written in Article 4 verse (2) reads internal control as referred in verse (1), the National Police Chief delegates control authority to the *Kasatker* (Head of work unit) and in Article 8 verse (1) reads Every *Kasatker* in Polri

environment is responsible for the effectiveness of the implementation of *SPI* in their respective work environments. Then a team was formed at the work unit level, which was the Commitment Making Officer (*PPK*), which in fact, as an extension of the *Kasatker/KPA*, was tasked to examine the completeness of the specific financial administration that became the concern in the form of tax fraud and management of State finances that were expected to be able to maintain financial accountability. To find out the extent of the effectiveness of the team formed, the researchers conducted a distribution of pieisoners and obtained data (20%) stated normal, (20%) stated useful and (60%) considered useless. This was because the verifiers (*PPK* of each *disatker*) tend to neglect orders to foster financial accountability, many were

more concerned with operational activities and relinquish the authority to verify financial accountability to their respective Head of Finance.

c. Increased Internal Coordination

The supervision is one of the requirements for success in carrying out general tasks properly. The success of this supervision would ultimately cause the supervision itself to grow into behavior inherent in the work procedures, and develop into a culture or a new culture for officers. So the handling must involve all parties concerned. For this reason, the handling is coordinated, both the Police officers and the related work units. This policy can be implemented in increasing internal coordination. In this connection explained by the Facility and Infrastructure Auditor, *KOMPOL* Amri stated:

"When I become a resource person, what I have ordered by the leadership will be mentioned in every opportunity, both at the *Bidkeu* (Finance) event, namely the preparation and presentation of Financial Statements and the preparation of the ideal, indicative, temporary and *Ro Rena* definitive *PAGU* (Planning Bureau), thus the data presented by the work unit and the territory remains in accordance with the specified legal rules. Or if ordered to compile material to be presented by the leadership (Irwada), I will paste the matter ordered yesterday."

From the results of the interview above, it was found that what was meant by internal coordination was the coordination carried out in the body of the organization (*Polda* Bengkulu) which involved the Finance and Planning Section in work units and the region. The coordination has been done so far, but its implementation must be continuously improved to

be more effective and efficient.

2. The Forms of Sanctions Given by *Itwasda* in Responding to Work Units that Fulfill Tax Money

According to data obtained at the Bengkulu Regional Supervision Inspectorate in the field of tax evasion, the *operandi* modus was not to deposit tax funds that have been deducted. The treasurer deducted *PPh 22*, *PPh 23* and *PPn* on Shopping Goods but did not deposit the tax withheld or collected to the State Treasury through the Bank or *POS* Office. When reviewed through article 372 of the Criminal Code the elements have been fulfilled because the treasurer as the perpetrator has deliberately made efforts against the law.

In this case there are special rules governing that in Article 38 verse (1) letter i of the General Taxation Provisions Act, the principle of *lex specialis derogat legi generalis* applies, in which the elements of the translation have been

fulfilled and the sentence has the same sentence in the sound of article letter i, namely "Not depositing tax that has been withheld/collected" could be applied criminal sanctions against the Treasurer.

The repressive efforts were carried out as a last resort if preventive methods did not produce results, by emphasizing the principle of *ultimum remedium* repressive actions here rather than carrying out a series of investigative and investigative actions.

Instead, the sanction given to the financial functionaries was based on the Circular of the Minister of Administrative Reform Number:

SE/02/M.PAN/01/2005 dated January 7th, 2005 concerning the implementation of the follow-up of the *APIP* examination with details of classification: 01 of State Losses, 02 of Obligations to Deposit to the State/Region, 03 of Violations of Laws and Regulations, 04 of Violations of Work Procedures, 05 of Budget Disciplines, 06 of Obstacles to

Programs and Activities, 07 of Obstacles to Basic Duty and Function, 08 of Administrative Weaknesses, 09 of Community Service Obstacles and 10 of Deviations/Program/Activity Target Violations. In the act of tax evasion must deposit back into the state treasury for non-compliance in managing and accountable namely number (02).

D. CLOSING

1. Conclusion

Based on the results of research and discussion on the role of the Bengkulu Regional Supervision Inspectorate in preventing tax evasion, the conclusions that can be made were: (1) Preventive activities (*Prawasrik* and *Perwabkeu* Verification Team) were held based on the number of findings related to tax evasion in 2019. In the implementation, it had been run well and effective because Bengkulu Regional Supervision Inspectorate has followed the mechanism set out in the Regulations related to supervision. In addition to being based on the existing

regulations, the Bengkulu Regional Supervision Inspectorate has also sought to innovate in the form of activities such as *prawasrik*, forming a verification team for financial officers, and improving coordination of its substance as an effort to avoid tax evasion even though the verification team's activities still have some lackings that still need reconsideration. (2) In the repressive field, the role of the Bengkulu Regional Supervision Inspectorate was in the form of *Wasrik* by providing findings along with recommendations on the object of inspection. It has also been running optimally and still refers to the existing rules, and the result was the number of findings in the taxation field and the loss was increasingly reduced. So that the state revenue can be saved. Then the objective of supervision in order to realize operational management, human resources, infrastructure, and transparent and accountable financial budgets can be achieved.

2. Suggestion

Based on the conclusion above, the suggestions in this research were: (1) The Bengkulu Regional Supervision Inspectorate should continue to supervise since the beginning of the planning and budgeting that took place in each work unit so that the potential for tax evasion can be eliminated, and activities in the form of innovation to be increased. (2) The Bengkulu Regional Supervision Inspectorate should be permanent and capable of assisting and supervising any follow-up on the recommendations of the results of the activities that have been carried out on the work unit. This is intended so that any findings of deviations obtained from the results of supervision and inspection are actually followed up and corrected according to the recommendations that have been given by the Bengkulu Regional Supervision Inspectorate on these findings. (3) Developing the quality of resources through levels of education and training to improve the performance of the

Inspectorate as an Internal Control Apparatus in implementing *SPIP*. And optimally and build effective communication with the work unit and *BPKP*.

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