



Performance of Customs and Excise Supervision at the Sea Border

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ABSTRACT

Sangihe Archipelago Regency consists of small islands, both inhabited and uninhabited, surrounded by the ocean. The existence of these islands has the potential to become a route for entry and exit for the smuggling of goods into the territory of the Unitary State of the Republic of Indonesia, which in turn is not only to the economy but also to national defense and security. The Directorate General of Customs and Excise, as one of the agencies mandated by law to guard the border areas of the country, must play a role in protecting the environment and society from the threat of certain goods and contributing to state revenues to support national financing to realize an advanced Indonesia. In this study, the research object that is the focus of the author is the sea border area between Indonesia and the Philippines, and what will be analyzed is the supervisory performance of the North Sulawesi Regional Office of the Directorate General of Customs and Excise in the border region. The purpose of this study is to analyze the performance of the supervision carried out by the Regional Office of the Directorate General of Customs and Excise in North Sulawesi in the sea border area between Indonesia and the Philippines. A descriptive method with a qualitative approach is used in this study. Based on the findings of this study, the supervision performance of regional offices of the Directorate General of Customs and Excise is still not optimal, which is influenced by several factors such as geographical conditions, human resources, and facilities and infrastructure.



INTRODUCTION

In Indonesia, border regions are divided into two types: sea border areas and land border areas. Four Border Crossing Posts (BCP) in Indonesia have international categorization, while the remaining six border regions have traditional classification (Makahingide, 2021). The security of a sea area is vital for a region or nation because, in addition to being a transit route, it is also a trade flow that plays a role in the movement of a region or country's economy. In order to allow all activity in the sea, the importance of the sea for a region or country must be complemented with stability in the sea area itself (Atamimi & Azzqy, 2020). Maritime security includes not just military action (truce), but also fishing, intentional marine pollution, and research or survey operations at sea (Listiyono et al., 2019).

Originally, the state boundary was a geographical-spatial notion that served as the primary embodiment of a country's territorial sovereignty (Purnamasari et al., 2016). The state border region is the most visible representation of a country's territorial sovereignty. The border is a national strategic territory with several functions, including geostrategic, geoeconomic, and geopolitical components. This viewpoint is applicable to North Sulawesi Province, particularly the Sangihe Islands Regency, which is the northernmost section of the Unitary State of the Republic of Indonesia, directly near to the Philippines, notably Davao del Sur province. Geographical facts show considerable connection between Indonesian and Filipino border populations in the form of border crossers, trade/smuggling, fishery theft, and cultural trends affecting each other. Furthermore, residents in nearby islands are sometimes dependent on the economic situation of the Filipino people (Pratiknjo, 2018).

Strategy for guarding the Indonesia-Philippines sea border with three strategies, namely: prevention strategy (Early Warning System) by exchanging information through regional Intelligence community forums and deploying troops in the border area by strengthening troops and activating social communication so that people report every arrival of foreigners and goods in his territory; and deployment of troops in the border area by strengthening troops and activating social communication so that people report every arrival of foreigners and goods in his territory. Action strategy (Hard and soft power) by taking legal action against violators of sovereignty and violators of illegal activities, as well as taking action against sinking ships if illegal fishing is discovered after being arrested, investigated, investigated, and court results to sink and shoot at suspected inspectors who disrupt stability and security in the North Sulawesi region. Recovery Strategy (Reconstruction and Rehabilitation) by carrying out evenly distributed national development in the North Nusa Islands, whose security is guarded by security forces in the form of infrastructure development and supplementing the needs of telecommunications and transportation technology. Then, to support the security and stability of the North Sulawesi region, document the existence of the status of the banana cow and establish the law beginning with the substance, structure, and legal culture (Widodo et al., 2018).

Sangihe Archipelago Regency is made up of tiny islands, both inhabited and deserted, that are surrounded by water. The existence of these islands has the potential to become a channel for commodities smuggling into the territory of the Unitary State of the Republic of Indonesia, posing a danger not only to the economy but also to national defense and security. Sangihe Islands Regency is a region on the maritime boundary between the Republic of Indonesia and the Republic of the Philippines, with one Traditional Cross-Border Post, the Marore Cross-Border Post (Bataha et al., 2021). Because of its strategic location, the Sangihe region, historically known as Nusa Utara, is an important commercial crossing. The Sangihe Islands are located between Sulawesi Island and Mindanao in the South Philippines, between 4o 4'13" and 4o 44'22" North Latitude and 125o 9'28" and 125o 56'57" East Longitude. The Talaud Islands and the Mindanao Sea in the South Philippines border it to the north, the Siau Islands to the south, the Pacific Ocean to the east, and the Celebes Sea to the west (Macpal, 2021).

Border commerce has existed between Sangihe and the Philippines for a long time. And, in order to avoid polemics between the two countries, the Indonesian and Philippine governments took action by enacting the rules outlined in the agreement, which were frequently updated until the agreements were enshrined in the final agreement of three meetings held in 1964 (at Manado, Tarakan, and Davao), which was signed by



representatives from each country on May 30, 1964, in Jolo, Philippines. This agreement is known as the MoU (Memorandum of Understanding), and it governs two issues: repatriation and cross-border travel (Karlos et al., 2021).

To retain public trust, the Directorate General of Customs and Excise (DGCE) established the Main Office of Customs and Excise Service and Supervision, which strives to achieve good governance, increase performance, and improve public services (Rahmawati et al., 2019). The Directorate General of Customs and Excise is in charge of controlling the admission of commodities from other nations into the country, as well as the import and export of goods from inside the country to other countries (Hutauruk & Susanto, 2019). The facts of prosecutions conducted by government agencies, including the Directorate General of Customs and Excise, show the occurrence of various smuggling in small to large quantities and quality, such as the prosecution of imported MMEA by the Regional Office of the Directorate General of Customs and Excise in North Sulawesi and the prosecution of airsoftguns and their ammunition by the Bitung Customs and Excise Office. Aside from that, other smuggling operations by water occurred in Sangihe Islands Regency without being identified by DGCE or other law enforcement agencies. This fact was later revealed by several incidents in which smuggled goods (weapons) were used as a means of committing criminal acts, such as the confession of the defendant in the terrorism crime case, as stated by Mr. Kahar Muzakar in the Supreme Court of the Republic of Indonesia Decision *Number 1657/Pid.Sus/2017/PN.JKT.BRT.2017*, which states that the transfer of weapons and sending people to carry out military training in the Philippines occurs through the Sangir Arrest for supplying weaponry to terrorist organizations in Papua.

According to Minister of Finance of the Republic of Indonesia Regulation *Number 183/PMK.01/2020* concerning amendments to *PMK Number 188/PMK.01/2016* concerning the Organization and Work Procedure of DGCE Vertical Agencies, Sangihe Islands Regency is under the supervision area of the Customs Service and Supervision Office Manado Middle Customs Type C Excise. KPPBC TMP C Manado has assigned workers to carry out commanding tasks in the border areas in order to carry out supervisory activities in the Sangihe Islands Regency area. However, when compared to the vast area of supervision, human resources, and infrastructure available, the outcomes of supervision carried out in the Sangihe Islands Regency cannot be considered excellent.

To deal with the changes and challenges that occur, as well as to achieve good governance, it is deemed necessary to improve the organization and work procedures of vertical agencies at the Directorate General of Customs and Excise, particularly to increase supervision efforts to prevent violations of the Customs and Excise Law in border areas between Indonesia and the Philippines. As a result, increasing human resources equipped with facilities and infrastructure, as well as streamlining marine patrol actions, are required to assist surveillance in the sea border area between Indonesia and the Philippines. However, improving the internal structure of the Directorate General of Customs and Excise would not be complete until it is complemented by improved collaboration with local governments and other law enforcement in border regions.

There are several studies that have been conducted by several researchers related to the border region of Indonesia and the Philippines. Maria Heny Pratiknjo, studied the Strategic Position of Kab. Talaud Islands as International Trade Traffic in the Framework of MEA (Pratiknjo, 2019). Rivano Eduard Kandou examines the Performance of the Department of Tourism and Culture in Tourism Development in North Minahasa (Kandou et al., 2019). Ria Ariany and Roni Ekha, studied the Performance Analysis of Government Organizations in providing Public Services in the city of Pariaman (Ariany & Putera, 2013). Adrianus Irwantoto, studied the Performance of Village Government Organizations in Development in Banua Ujung Village, Embaloh Hulu District, Kapuas Hulu District (Nim, 2015).

With increased public awareness of the execution of public administration, the performance of government agencies is now under the limelight (Sanjaya & Priyadi, 2019). Performance is the outcome of a person's work, both in terms of quality and quantity, in carrying out duties in accordance with the obligations assigned to them (Dewi & Suardikha, 2015). The success of a government agency will be determined by its capacity to accomplish outcomes in line with the goals that have been established in strategic planning via



performance measurement (Permana, 2017). While the research position focuses on the efficacy of the supervisory performance of the North Sulawesi DGCE Regional Office, the study object is the maritime border area between Indonesia and the Philippines, namely the Sangihe Islands Regency. This research employs Martani and Lubis' (1987:55) theory, which analyzes an organization's effectiveness using three approaches: the resource approach, the process approach, and the objectives approach.

METHOD

According to the research background, the authors believe that this study is more appropriate if qualitative research is used as a way of conducting research. This is because qualitative research is descriptive in nature and tends to employ analytical methods (Kharish et al., 2022). The writers employed a qualitative approach method to perform this research. In summary, descriptive qualitative is a research method that uses a simple qualitative approach with an inductive flow. This inductive flow indicates that qualitative descriptive research begins with an explanatory process or occurrence, from which a generalization, or conclusion, may be made (Yuliani, 2018). The goal of qualitative descriptive research is to answer research questions about who, what, where, and how an event or experience happens until it is thoroughly analyzed to uncover patterns that arise in these events (Kim et al., 2017).

Primary and secondary data were handled in this study. Primary data is information gathered directly from the field through in-depth interviews and observations done by the researchers themselves. Meanwhile, secondary data is processed data or officially released data gathered from news media, paperwork, and archives of other associated entities (Mamentu & Rares, 2018). Documentation is a data collecting strategy that involves reviewing or evaluating documents created by the subject or by others concerning the subject. Documents might take the shape of someone's words, paintings, or colossal creations (Ananda et al., 2021).

The Miles and Huberman model analysis approach is used in this study's data analysis procedure (Sugiyono, 2017). Analysis involves three concurrent processes, according to Miles and Huberman in their book *Qualitative Data Analysis: An Expanded Sourcebook* (2nd ed.): data reduction, data presentation, and conclusion drafting and verification. Data reduction is the process of picking or selecting data from field notes, interviews, papers, or empirical data acquired. The researcher will determine which data are valuable and which are not from these factors. Unimportant data will not be used in study, however important data will. Data display (data presentation), in which the researcher shows data in this process by making brief explanations, correlations between categories, charts, and the like with the goal of facilitating and understanding the current issues so that they may progress to the next step. While Conclusion Drawing/verification is a process of verifying or drawing conclusions. And it is possible to understand the result as responding to the formulation of the problem that has been formulated from the beginning of the investigation. The study data will be presented in such a way that you can see and understand what is going on and what has to be done in the conclusion (Ramadhan et al., 2018).

RESULT AND DISCUSSION

In today's globalized world, advances and growth in numerous industries always prioritize the efficacy of the performance of workers who can move and run the organization's wheels (Prihadi & Meilani, 2020). According to Siagiaan, as reported by Mamuja (2016), effectiveness is defined as the utilization of resources, facilities, and infrastructure in a predetermined quantity to generate a number of commodities for the services of the activities carried out. It is regarded to be effective if the activity process achieves the policy's end aims and objectives. The more the output created toward reaching the set goals and objectives, the more successful an organizational unit's work process (Bawuna et al., 2016). Effectiveness is a state in which there is congruence between previously established goals and the outcomes obtained (Erawati et al., 2017). In other words, the concept of efficacy in general demonstrates how far a predefined aim has been met (Rahadhitya & Darsono, 2015). Every organization, activity, or program relies on effectiveness to achieve a stated objective or aim. A



program's efficacy is determined by a number of metrics that must be satisfied. According to Martini Huseini and Hari Lubis' (1987: 55) theory of effectiveness, there are three dimensions for assessing the effectiveness of organizational performance: the source approach, the process approach, and the goal approach.

Human resources or personnel, buildings and infrastructure, and budget dollars are examples of inputs or inputs in the source method, which assesses the efficacy of inputs. Employee performance must be geared at enhancing the work culture in order to produce professional employees (Widhawati & Damayanthi, 2018). This is possible if the human resources are supportive and of high quality, implying that human resource growth and development are significantly more crucial to be addressed quickly. Using several stages and the proper technique (SYAM, 2020). Concerning the budget, it is known that the Ministry has budgeted all operations in terms of their implementation.

In terms of human resources, the supervisory performance of the Regional Office of the Directorate General of Customs and Excise of North Sulawesi in the sea border area between Indonesia and the Philippines is still far from effective. The human resources or employees assigned to the border area are not proportional to the size of the surveillance area. Assign them to a germandah system or periodic assignments that are influenced by budgetary factors. The assigned officers also do not have qualified intelligence qualifications. Regarding facilities and infrastructure, it is known that there is not yet a fleet of patrol boats that can operate continuously in the border areas between Indonesia and the Philippines, but for other facilities and infrastructure in the form of official buildings and houses, there are quite a lot of them available and in good condition.

The process approach is then used to determine the effectiveness of existing program implementation. It is known that in carrying out surveillance in the border areas between Indonesia and the Philippines, a periodic assignment mechanism and a commanding system are applied. However, the number of employees assigned is not proportional to the extent of the border area that must be supervised. In addition, sea patrol monitoring activities cannot be carried out continuously due to the division of surveillance areas and also because of budgetary constraints.

Whereas in the target approach that is centered on output and measures the success of the organization in achieving results (output) in accordance with the plan, it is known that the performance of supervision carried out by the Regional Office of DJBC North Sulawesi in the sea border area between Indonesia and the Philippines is still far from perfect. Many crackdowns have taken place in border areas, both from Customs and Excise officials and from other law enforcement officials. Many illegal excisable goods were also found in Sangihe, which were allegedly imported from the Philippines. In addition to illegal excisable goods, many Filipino chickens were also found in the Sangihe Islands Regency. This occurred as a result of a lack of both quantity and quality of human resources who served there.

The researcher analyzes through the three approaches above that there have been many strategies and efforts made by the Regional Office of the Directorate General of Customs and Excise of North Sulawesi in controlling the sea border between Indonesia and the Philippines, but the research results show that there are many things that still need to be considered, both internally and externally. Therefore, according to the researcher, to support the supervisory performance of the North Sulawesi DGCE Regional Office in the border region of Indonesia and the Philippines, namely:

1. It is necessary to increase the human resources assigned to the sea border area between Indonesia and the Philippines, both in terms of quality and quantity.
2. It is necessary to increase the number of facilities and infrastructure, especially the provision of a fleet of patrol boats that can standby in the sea border area between Indonesia and the Philippines to carry out surveillance tasks.
3. It is necessary to increase surveillance efforts by carrying out routine sea patrol activities with greater frequency and intensity in the sea border areas between Indonesia and the Philippines.
4. It is necessary to coordinate and synergize with other law enforcement agencies in terms of surveillance activities in the sea border area between Indonesia and the Philippines.



5. It is necessary to synergize and communicate with the government of the Philippines, such as in terms of exchanging information regarding the planned departure of ships from the Philippines bound for Indonesia so that employees on duty in border areas can anticipate the possibility of illegal activities earlier.

CONCLUSION

Based on the results of research conducted regarding the performance of the supervision of the North Sulawesi Directorate General of Customs and Excise Regional Office in the sea border areas between Indonesia and the Philippines, it can be concluded that the supervision of the border areas between Indonesia and the Philippines has not been running optimally. This is influenced by geographical factors, limitations in the number and quality of human resources carrying out the task of carrying out military duties in border areas, facilities and infrastructure, and the lack of synergy between stakeholders and law enforcement officials. For this reason, in the framework of effective surveillance performance in border areas, it is necessary to increase human resources to be assigned to border areas with special specifications or abilities, to streamline the implementation of sea patrol activities by means of joint patrols with other law enforcement officers, and to add facilities in the form of patrol boats on standby. To support supervision in the sea border area between Indonesia and the Philippines, optimize the role of the head office of the Directorate General of Customs and Excise in terms of providing information related to data and violation modes, synergize with the Philippine government in terms of exchanging data and information regarding plans for ship departures from the Philippines to Indonesian territory, and increase the synergy with other law enforcement officials, which can be realized by increasing the level of offices in border areas. With this recommendation, it is hoped that surveillance in the border areas between Indonesia and the Philippines can run optimally.

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