

Threat and Risk Analysis at the Directorate General of Customs and Excise (DJBC) From Intelligence Perspective

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Abstract

Customs-Excise duties and functions are very vital in maintaining the country's economic resilience. At the same time, customs and excise also cannot be separated from the many threats and risks that can harm the customs and excise agency as an organization (Direktorat Jendral Bea dan Cukai/ DJBC) and as a country. Using mixed methods, this study conducted a survey of 400 member/employee respondents to maping threats and risks in the era of globalization and digitalization. While interviews from 4 sources in the field of customs and excise as qualitative data. The results of this study indicate that the highest threats include smuggling (physical and administrative), resistance to DJBC officers, trade-based money laundering and trans-national organized crime. The existing threats are very risky to the DJBC function related to revenue collection, trade facilitation, industrial assistance and community protection.

Keywords

customs; strategic intelligence; revenue collection; trade facilitation; industrial assistance



I. Introduction

Globalization has resulted in an economic system in a new direction, where currently trade between countries is becoming more open. In the end, globalization has left almost no country without foreign relations. The economic condition of the population is a condition that describes human life that has economic score (Shah et al, 2020). Economic growth is still an important goal in a country's economy, especially for developing countries like Indonesia (Magdalena and Suhatman, 2020).

One of the most important relations is foreign trade (exports and imports) as an important element in the economic growth of a country. In the stage of economic globalization, there have been fundamental and comprehensive changes in the world economy. This process continues, and moves dynamically and more quickly following the changing patterns of needs of the world community accompanied by the development of information technology.

Citing statements from several experts on globalization, such as (Waters, 1995) defines globalization as a social process, where geographical boundaries are not important to socio-cultural conditions, which eventually manifest into one's consciousness. While other definitions are also more or less the same as where globalization is said to have characteristics of interdependence between one nation and another, humans and other humans through trade, travel, tourism, culture, information, and wide interaction so that national boundaries become increasingly narrow (Giddens, 1990).

Based on these brief definitions, it can be said that globalization will bring about many changes to all of our activities. Through free trade, travel, tourism and cultural exchange as well as increasingly open information will be both advantages and challenges for an economy like in Indonesia. How not, the flow of people and the exchange of goods

is getting smoother and faster, making economic movements also move dynamically, but also accompanied by all the threats. That way, the position of the ministry responsible for the economy, such as the Ministry of Finance and the directorates under it, is very vital in the position of a country like Indonesia in economic competition with other countries.

Many of these changes have resulted in an increasing intensity of economic interdependence relations and at the same time increasing competition between countries, in this case not only related to international trade, but also in the fields of investment, finance, and production (Tambunan, 2004). In the context of the dynamic global economy, interaction in international trade (exports and imports) is a big challenge for the customs system, including in Indonesia, which is under the responsibility of the Directorate General of Customs and Excise (DJBC).

Quoting (Suprpto, 2021) customs is everything related to the supervision of the traffic of goods both in and out, including the collection of import and export duties. Therefore, the position of customs is very vital in the success of trade and even the Indonesian economy. DJBC carries out this task based on Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 concerning Customs and Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise. DJBC is given the authority to carry out the duties and functions of supervising the traffic flow of exported and imported goods within the Customs area. Customs area is the territory of the Republic of Indonesia which includes land, waters and air space above it, as well as certain places in the Exclusive Economic Zone and continental shelf in which the Customs Law applies.

This is where the challenge is for DJBC, because Indonesia is not only a large area, but also has sea and land borders with other countries. Indonesia has many entrances and trade routes from land, sea to air. So that the supervisory function carried out by DJBC is certainly not an easy task. In general, the main tasks of DGCE are categorized into 2 (two) main functions, namely service and supervision. In carrying out this function, DJBC is in charge of revenue collection, which is tasked with securing and collecting state revenues from the Import Duty/Exit Duties sector on imported/exported goods, and Excise. DJBC as an institution that becomes a trade facilitation, to support the smooth flow of imported and exported goods (trade facilitation). And DJBC as industrial assistance, where DJBC is very important in supporting the creation of a conducive business climate by providing various facilities in customs and excise (industrial support); and finally DJBC as community protection, as an institution that prevents and supervises the entry of prohibited and/or restricted goods that can cause negative effects on state security and public health (public protection).

These tasks are actually general tasks carried out by the Customs and Excise Agency as also implemented by other countries. To quote a statement from Bajrami and Sharku (2010) which mentions that the main responsibilities of customs administration have not changed significantly over the years, it's just that the focus and importance at this time has changed dramatically. The increase in regional trade agreements brought about growth in formal procedures, control of customs administration, importance of administration without corruption, etc. The duties that are always carried out by customs and excise institutions such as DJBC are Customs and Excise as a legitimate trade facilitator, Customs is important as a source of state revenue, (Morini, Porto, & Jr., 2016) and the Customs and Excise duty is to protect domestic industries and the public. in a country (Bajrami & Sharku, 2010).

Environmental changes due to globalization and technological developments result in a contradiction between the benefits that can be obtained and the growing threat to organizations and countries. In this context, the intelligence function in the sub-division/directorate of DGCE plays a very important role in conducting early analysis of threats that may be faced along with appropriate handling. That way the threats that come are always changing and there is always a renewal of criminal motives along with the development of the environment requiring adaptation of the organization to these new threats.

So the changes due to globalization and digitalization require an analysis of the mapping of threats to Indonesia from the point of view of customs and excise issues. The threats or motives for crimes that are commonly faced by Customs and Excise agencies such as DJBC have not been well mapped, so they need to be described according to current conditions. The description of this actual threat can describe the actual conditions in the field which will make it easier for DGCE to adapt to the existing threats. Based on the background of this problem, this paper attempts to map “what are the threats to the 4 main functions of DGCE at this time when viewed from a strategic intelligence point of view?”

II. Research Method

Research based on the paradigm of post-positivism (post modern). Some people state the paradigm (paradigm) as intellectual commitment, which is a fundamental image of the subject matter of a science (Salim, 2006). In accordance with the paradigm that underlies the research, the research approach used is a mixed method of quantitative and qualitative (mix method). Quantitative data in this study were obtained from a survey of 400 respondents, members/employees of DJBC who were directly related. Data were collected using a structured research questionnaire/questionnaire. Meanwhile, qualitative data were obtained from unstructured interviews with a number of resource persons/key informants who understand the threat to the DGCE organization. The analysis used is descriptive analysis to describe the level of customs and excise threats faced by DJBC.

III. Results and Discussion

Mapping of Customs and Excise Threats and Risks

Based on the results of a survey of 400 respondents who are members/employees of DJBC consisting of echelon (2.34/equivalent) functional first expert, proficient and skilled, proficient and skilled inspector and functional examiner from various work units and directorates throughout Indonesia The results of the threat mapping are obtained. By using a 5-scale Likert scale, the high and low categories of threats owned are divided using the following ranges of values/indexes:

- 1 – 2.33 : Low
- 2.34 – 3.67 : Medium
- 3.68 – 5 : High

Table 1. Customs and Excise Threat Survey

Threat	Risk Index (Mean)	STD	Threat Category
Smuggling	4,35	0,786	High
Not achieving the state revenue target	3,26	1,183	Medium
<i>Cross border cash carrying</i>	3,93	0.909	High

<i>Dwelling time</i>	3,38	1,119	Medium
Enemy Intelligence Action	3,84	0,982	High
Illegal export	3,83	1,097	High
<i>Trans-national organized crime</i>	3,98	0,951	High
Intellectual Property Rights Violation	3,90	0,997	High
<i>Trade-based money laundering</i>	3,99	0,941	High
Negative news/institutional image	3,61	1,173	Medium
Data and information theft	3,71	1,200	High
Breaking/office installation violation	3,42	1,262	Medium
Resistance against DJBC officers	4,15	0,928	High

Source: Data processing on 400 respondents of DGCE members/employees

Based on table 1, the highest threats to DGCE which are also directly related to state security are smuggling (mean 4.35), resistance to DGCE officers (mean 4.15), trade-based money laundering (mean 3.99) and trans-national organized crime (mean 3.98). From the data collected through this survey, it can be seen that smuggling is the biggest threat faced by DGCE as the organization responsible for state security in the context of customs and excise. This was also conveyed by one of the interviewees who stated that the vast area of Indonesia which consists of islands that have a long coastline, makes the threat of product/goods smuggling a major concern (Welirang, 2021).

The threat of smuggling is a major threat to the security and resilience of every country from an economic perspective. This smuggling threat will always exist, especially in a large country like Indonesia (Ponto, 2021). Academic authors have assessed the macroeconomic impact of the threat of smuggling on a GDP scale (Kulish, Yunin, & Us, 2021, Prezelj, 2005). Based on Suprpto (2021) the threat of smuggling is generally divided into two categories, namely physical smuggling known as smuggling and administrative smuggling known as customs fraud. These threats usually consist of various inflows and outflows of commodities or goods such as medicine & food, waste, natural resource products (sea and forest products), local industrial products, luxury cars & other high value goods, wildlife (CITES), alcoholic beverages and cigarettes, even narcotics to bulk cash smuggling, firearms and WMD.

Threats in the form of smuggling have a huge impact on the security, social, health, and environmental sectors of the Indonesian state (Suprpto, 2021). Data from DJBC states that over the last 3 years the number of smuggled illegal goods trying to enter Indonesia has experienced an increasing trend (Supriyatna & Djailani, 2021). Based on DGCE data for 2018-2020, the trend of smuggling illegal goods continues to increase.

In 2018 there were 18 thousand cases, while in 2019 it increased to 21 thousand cases and to 21.9 thousand cases in 2020. Meanwhile in 2021 to July, 14 thousand cases have been found, which means almost 50% of the figures recorded in 2018. 2020 (Supriyatna & Djailani, 2021). Meanwhile, the threat of resistance against DJBC officers is more due to several factors, such as miscommunication during inspections, low public awareness of reporting obligations on customs and excise activities to emotional problems that often interfere with the inspection process at each border.

Meanwhile, other fairly high threats such as trade-based money laundering and trans-national organized crime can be said to be threats that are quite risky to state security and state income. The threat of money laundering is one of the criminal offenses regulated in Indonesian law (Suprpto, 2021). Threats related to money laundering often involve a very complex system (OJK-Indonesia, 2021), thus requiring in-depth information seeking and thus requiring strategic intelligence activities to uncover crimes of this type.

Based on The Financial Action Task Force / FATF (2021) there are several indicators that can be defined as a form of threat related to trade-based money laundering, some of which are: the company structure of a trading entity that looks very complex and illogical, is not registered or has an office in the region. related jurisdictions, or registered at a non-specific mass registration address at a particular address, the business activities carried out sometimes do not match the listed address, are unable to attend and clearly describe business activities on digital (online) pages. These are some of the many indicators that can be a sign of trading activity that falls into the category of trade-based money laundering activity (FATF, 2021).

Meanwhile, the threat of trans-national organized crime includes forms of violations that are generally found in the activity or trade of small arms and WMD, narcotics and other illicit goods, counterfeits, wildlife, waste, the formal economy, the public health industry, activities that destroy the environment and activities that threaten national security. These kinds of violations have a profound impact on the economic and security aspects of the country. This is in line with Salya's statement (2021) which underscores the current threat that is quite large, namely the shift from traditional threats to non-traditional ones, such as the development of transnational crimes. For example, the main example is people smuggling, this is a threat that may not be the focus of attention, then there is also the threat of narcotics and what is unreasonably important is the trade in counterfeit goods which pose a threat to the economy (Salya, 2021). It was further stated that apart from this threat being categorized as a high threat, this threat is also increasingly complex because it involves criminal organizations that work together (Ponto, 2021).

Another relatively high threat is cross border cash carrying (mean 3.93). The main threat in the context of cross border cash carrying is the potential for money laundering crimes which can certainly harm the economy, fiscal and security of every country (Prezelj, 2005, Kulish, Yunin, & Us, 2021) including the security of the Indonesian state (Suprpto, 2021). . Quoting the statement of Soegijono Setyabudi (Director of Reporting for the Center for Financial Transaction Reports and Analysis/PPATK), one of the causes of this high threat is the low awareness of the public in bringing their cash (cash) above IDR 100 million both into and out of the Indonesian customs area (Mahardhika, 2019).

Furthermore, the threat of violation of IPR (mean 3.90) can also be said to be a threat that can endanger Indonesia's competitive ability in providing services to maintain ownership rights of goods and services which are part of the income of the state economic sector. Threats to IPR infringement also directly affect the confidence of industry players in investment decisions in Indonesia. Then the threat of enemy intelligence action (mean 3.84) is also quite dangerous for information and data of the Indonesian state which may come from State Actor or Non-State Actor.

Meanwhile, threats such as illegal exports (mean 3.83) theft of data and information (mean 3.71) negative news/image of institutions (mean 3.61), breaching/violation of office installations (mean 3.42), dwelling time (mean 3.42), mean 3.38) and the threat of non-achievement of the state revenue target (mean 3.26) also deserve attention by DJBC as the executor of customs and excise activities that affect state security from the economic sector.

Based on the assessment of the threat level faced by DGCE as an organization tasked with maintaining state resilience from the context of customs and excise, the following is a mapping of these threats and risks in accordance with DGCE's main functions related to services and supervision.

Table 2. Mapping of Threats and Risks on DGCE and Country Functions

Threat	Risks on DJBC's Functions				Threat Category
	<i>Revenue collection</i>	<i>Trade facilitation</i>	<i>Industrial Assistance</i>	<i>Community protection</i>	
Smuggling	V	V	V	V	High
Not achieving the state revenue target	V				Medium
<i>Cross border cash carrying</i>	V			V	High
<i>Dwelling time</i>	V	V	V		Medium
Enemy Intelligence Action	V	V	V	V	High
Ekspor illegal	V	V	V		High
<i>Trans-national organized crime</i>				V	High
Intellectual Property Rights Violation	V		V	V	High
<i>Trade-based money laundering</i>	V				High
Negative news/institutional image	V				Medium
Data and information theft	V		V		High
Breaking/office installation violation	V	V	V	V	Medium
Resistance against DJBC officers	V	V	V	V	High

Source: Data processing on 400 respondents of DJBC members/employees and interviews

Based on table 2, it can be seen that the existing threats are very risky in the four functions carried out by DJBC as the institution responsible for Indonesian customs and excise activities. Viewed from the scope of customs (customs), the threat of revenue collection lies in the existence of fraud or irregularities in customs, besides that revenue collection efforts are hindered due to uncollectible various costs that should be obtained (Surjantoro, 2021).

Furthermore, Surjantoro (2021) continues the risk of threats related to community protection which has so far been related to the smuggling of prohibited goods. Where the biggest issue is still the problem of narcotics (drugs) and counter terrorism. So the threats that pose a risk to community protection are generally physical violations. Furthermore, regarding industrial assistance and trade facilitation, in the end it will also be related to revenue collection. In this regard, DJBC plays a very important role in creating and ensuring the smooth running of the business so that it continues to grow and ultimately provides income for the country (Surjantoro, 2021).

DGCE Strategic Intelligence in Overcoming Customs and Excise Threats and Risks. The mapping of threats and risks to DGCE as a customs and excise agency shows the existence of a very strong need for DGCE in the application of strategic intelligence principles in every activity to overcome the threat. For this reason, a survey was also conducted on the same respondents to determine the level of need to build a good intelligence unit at DGCE. Using a 5-scale Likert scale, the high and low categories of threats owned are divided using the following ranges of values/indexes:

- 1 – 2.33 : Low
- 2.34 – 3.67 : Medium
- 3.68 – 5 : High

Table 3. Strategic Intelligence Needs on Customs and Excise Activities

Threat	Risk Index (Mean)	STD	Threat Category
Need for Intelligence Unit for DGCE organization	4,86	0,391	High
The needs of all working units at DJBC for the Intelligence Unit as a supporting unit	4,82	0,420	High
The need for restructuring enlarges/strengthens the DGCE intelligence unit	4,47	0,803	High
Intelligence Unit requires an overhaul of supporting infrastructure	4,11	0,884	High
The way the Intelligence Unit works needs to be redesigned	3,77	0,978	High
The intelligence unit is supported by adequate technology	3,32	1,003	Medium
The need for the Intelligence Unit to enter into broader work responsibilities and functions	4,34	0,787	High

Source: Data processing on 400 respondents of DGCE members/employees

Based on table 3, it can be concluded that respondents who are members of the DGCE satker feel the importance of building an intelligence unit and integrating it into DGCE's activities in responding to existing threats. This can be seen from the index on the three main statements, namely the high need for an Intelligence Unit for the DGCE organization (mean 4.86), the high need for all satkers at DGCE for support from the Intelligence Unit in their work (mean 4.82) and the high need/expectations for the work units at DGCE so that the restructuring enlarges/strengthens the existing DGCE intelligence unit (mean 4.47).

From the theoretical point of view of the intelligence unit in carrying out the principles of strategic intelligence, it is indeed a vital need for organizations to react to the environment. So the results of the existing survey certainly reinforce the great expectations and needs within the organization for a strong intelligence unit. In addition, Ponto's (2021) statement also reinforces the idea of the importance of a strong intelligence unit within the organization. Intelligence is basically like eyes and ears, but occasionally becomes a "beater". So it is very important, how can an organization like DJBC run without eyes and ears. Especially at DGCE whose daily duties are to find and find threats, it is very important to have an intelligence unit because the essence of intelligence is to search for data and information (Ponto, 2021).

Furthermore, in maximizing its functions and duties in the context of information retrieval, intelligence also requires several points such as resources, data processing needs, ways to build creative thinking, building ties and support from the entire organization for the major tasks and functions of strategic intelligence, McDowel also mentioned as form of efforts to build a strategic intelligence paradigm in organizations (McDowell, 2009).

Specifically talking about resources, especially infrastructure supporting intelligence performance, revitalization is a very important thing to do as an effort to align the organization with the challenges that are growing according to current technological developments. Technology is transforming rapidly, we cannot always rely on the human intelligence aspect, because its reach is also limited. Therefore, to be able to see a

development at a point that is difficult to reach, we need a tool, namely technology. Revitalization in the field of technology is very important. For example in DGCE, how DGCE can capture a wide and complex potential threat if it only relies on inspections at the airport (Salya, 2021).

Furthermore, related to the high need for restructuring the intelligence unit into broader responsibilities and functions, it is one thing that is needed to make the strategic intelligence function more leverage. Intelligence units must be alone and should not be combined with others. In addition, each unit head must always be integrated with the intelligence function of each command (Ponto, 2021). Furthermore, Ponto (2021) also highlights other important things in preparing a strong strategic intelligence function within the organization, in addition to providing adequate technology, human resources are also the main thing that must be prepared.

IV. Conclusion

The mapping of threats from the highest to the medium category threats in the context of customs and excise against DJBC and the resilience of the Indonesian state are smuggling (mean 4.35), resistance to DJBC officers (mean 4.15), trade-based money laundering (mean 3.99) and trans-national organized crime (mean 3.98), cross border cash carrying (mean 3.93). Furthermore, threats such as IPR violations (mean 3.90), enemy intelligence actions (mean 3.84), illegal exports (mean 3.83) and theft of data and information (mean 3.71) are also still in the high category. Meanwhile, threats in the medium category include negative news/image of the institution (mean 3.61), breaching/violation of office installations (mean 3.42), dwelling time (mean 3.38) and threats of not achieving state revenue targets (mean 3,26).

In terms of strategic intelligence, the existing threats urgently require early detection by maximizing the strategic intelligence function within the DGCE organization. Based on surveys and interviews, respondents considered that there was a very high need for the Intelligence Unit for the DGCE organization in general and for supporting all working units at DGCE. It can also be concluded, with the growing threats and work challenges, the DGCE Intelligence Unit also requires efforts to strengthen its performance which can be done by restructuring, enlarging/strengthening the intelligence unit, reorganizing supporting infrastructure, especially in terms of supporting technology, and expanding work responsibilities and functions for Intelligence Unit.

So that with the strong Intelligence Unit in supporting the overall activities of the organization, DGCE will have an early detection system that is good in reading trends, mapping the latest threats and making strategic plans in solving problems for existing threats. So that this strong early detection system will have an impact on reducing the risk of DJBC as an organization and Indonesia as a country in terms of revenue collection, trade facilitation, industrial assistance and community protection.

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