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IMPLEMENTATION OF LOCAL TAX AUDITS AND LOCAL TAX COLLECTION AT THE REGIONAL REVENUE AGENCY OF BENGKULU CITY

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Abstract
This study analyzes the implementation of local tax audits and local tax collection at the Regional Revenue Agency of Bengkulu City, their conformity with national regulations, and the factors influencing their implementation. This study employed a qualitative case study approach. Data were collected through semi-structured interviews, observation, and document analysis, and were analyzed using the interactive model of Miles et al. with Edwards III's policy implementation theory as the analytical framework. The findings show that local tax audits and collection have been implemented but have not optimally supported the examination of taxpayer compliance and the settlement of tax obligations. Audits remain focused on administrative verification, particularly field verification in handling objections to Land and Building Tax – Urban and Rural, rather than serving as a comprehensive compliance-examining instrument. Tax collection is still dominated by administrative and persuasive measures, while active collection has not been implemented optimally. Although implementation is formally supported by local regulations, mayoral regulations, and standard operating procedures, the technical instruments have not been fully aligned with the latest national regulatory framework. The implementation is influenced by ineffective policy communication, limited resources, implementer disposition and taxpayer response, and a bureaucratic structure that has not fully supported technical implementation.
Keywords: Local tax; Local tax audit; Local tax collection; Policy implementation; Regional Revenue Agency of Bengkulu City

INTRODUCTION

Local taxes play a strategic role in strengthening local fiscal capacity. Within the framework of fiscal decentralization, local taxes are not only a source of local own-source revenue (Pendapatan Asli Daerah/PAD), but also an indicator of a local government's capacity to finance public services and development more independently. The contribution of local taxes to PAD demonstrates the importance of local tax management in supporting regional fiscal autonomy (Haeriyanto et al., 2021). However, optimizing local taxes cannot rely solely on broadening the tax base or adjusting tax rates. The effectiveness of tax revenue is also determined by the quality of administration, supervision, and taxpayer compliance enforcement (Keen & Slemrod, 2017; Slemrod, 2019).

In this context, local tax audits and local tax collection are two important instruments in local tax administration. Audits serve to examine taxpayer compliance, verify data accuracy, and ensure the proper fulfillment of tax obligations. This function is consistent with Slemrod (2019), who identifies audits as one of the main instruments in tax compliance enforcement. Meanwhile, tax collection serves to follow up on outstanding tax liabilities so that tax obligations can be settled. The OECD (2004) explains that tax compliance is not limited to registration and reporting, but also includes the timely payment of tax obligations. Accordingly, audits and local tax collection do not stand separately; rather, they form part of an integrated sequence of local tax administration. Weak audits may allow non-compliance to remain undetected, while weak collection may cause tax arrears to be carried forward from year to year.

The urgency of strengthening audits and local tax collection has become increasingly relevant following the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Government Regulation Number 35 of 2023 concerning General Provisions on Local Taxes and Charges, and Minister of Finance

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Regulation Number 7 of 2025 concerning Guidelines for Local Tax Audits and Tax Collection. These regulations indicate that audits and local tax collection are no longer merely supplementary administrative activities, but are part of a local tax administration system that requires an adequate legal basis, procedures, personnel, and documentation.

This condition is relevant to Bengkulu City. Local taxes constitute an important component of Bengkulu City's PAD structure. Nevertheless, the contribution of PAD to total local revenue indicates that the city's fiscal capacity has not yet become fully strong.

Table 1. Development of Local Revenue, PAD, and Local Taxes of Bengkulu City, 2020-2024 (in thousands)

Year	Total Local Revenue	PAD	Local Taxes	PAD/Total Local Revenue	Local Taxes/PAD
2020	Rp1.079.664.992	Rp155.149.378	Rp92.048.712	14,4%	59,3%
2021	Rp1.144.183.817	Rp175.333.125	Rp98.243.154	15,3%	56,0%
2022	Rp1.167.218.156	Rp200.421.668	Rp110.894.960	17,2%	55,3%
2023	Rp1.179.632.514	Rp210.471.141	Rp130.268.479	17,8%	61,9%
2024	Rp1.247.110.053	Rp212.116.759	Rp142.785.764	17,0%	67,3%

Source: BPS-Statistics Indonesia Bengkulu Province (2020-2024), processed by the author

Table 1 shows that local taxes contribute substantially to PAD, but PAD has not yet become the dominant source in the local revenue structure. Thus, local taxes are important for PAD, while PAD itself is not yet sufficiently strong to optimally support regional fiscal autonomy. This condition indicates that strengthening local tax administration remains an important agenda for Bengkulu City.

Local tax problems in Bengkulu City are also reflected in recurring local tax receivable balances from year to year. Tax receivables do not merely indicate unpaid obligations; they also suggest issues related to data quality, supervision, assessment, and tax collection. The OECD (2019) emphasizes that continuously growing tax arrears constitute a significant problem in tax administration because they require a more coordinated and targeted tax debt management strategy. The development of Bengkulu City's local tax receivables is presented in Table 2.

Table 2. Local Tax Receivables of the Regional Revenue Agency of Bengkulu City, 2020-2024

Year	Tax Receivable Balance as of 31 December
2020	Rp15.352.978.966,45
2021	Rp16.463.406.283,66
2022	Rp107.565.104.499,70
2023	Rp119.624.132.595,42
2024	Rp74.029.133.779,75

Source: Regional Revenue Agency of Bengkulu City (2020-2024)

Table 2 shows that local tax receivables fluctuated significantly during 2020–2024. Receivables increased slightly from 2020 to 2021, rose sharply in 2022, remained high in 2023, and declined in 2024. This fluctuation indicates that the issue of local tax receivables cannot be understood merely from the amount of unpaid taxes at the end of each fiscal year. The sharp increase in 2022 suggests the accumulation or recognition of outstanding tax obligations that had not been fully settled, while the persistently high balance in 2023 indicates that receivable settlement had not yet been effective. The decline in 2024 may reflect collection efforts, receivable adjustments, payments, or administrative settlement; however, it does not necessarily show that the underlying problem has been resolved. Therefore, local tax receivables should be understood as an administrative symptom related to data quality, assessment accuracy, taxpayer compliance, collection follow-up, and the local government's capacity to recover tax claims.

External audit findings further reinforce this urgency. In local tax management, problems are not only related to revenue performance, but also to the accuracy of calculation, assessment, audit, collection, and control. This indicates that local tax problems cannot be understood solely as revenue problems, but rather as problems of local tax administration implementation. Tambunan (2024) states that obstacles to local tax collection are not only associated with formal rules, but also with institutions, human resource quality, administrative systems, and tax database updates.

Previous studies have widely discussed local taxes from the perspectives of their contribution to PAD, collection effectiveness, audits, tax collection, and receivable management. Faris and Fitriandi (2023) show that local tax collection may be constrained by a shortage of local tax bailiffs. Aprina et al. (2024) show that local tax audits may proceed procedurally, but still face resource and field implementation constraints. However, most prior studies examine audits and local tax collection separately. In practice, however, local tax audits and local tax collection are interrelated. Weak audits may affect the quality of assessments and the validity of receivables, while weak collection may prevent the prompt recovery of local government tax claims.

Based on this gap, this study contributes by analyzing local tax audits and local tax collection in an integrated manner within the context of policy implementation following the renewal of national regulations. This focus is important because weaknesses in audits and local tax collection are often caused not only by the absence of rules, but also by the limited readiness of organizational instruments, personnel, data, procedures, and regulatory internalization. Accordingly, this study aims to analyze the implementation of local tax audits and local tax collection at the Regional Revenue Agency of Bengkulu City, assess their conformity with national regulations, and identify the factors influencing implementation based on George C. Edwards III's theory.

LITERATURE REVIEW

Public policy implementation is the process of translating policy decisions into operational actions. Pressman and Wildavsky (1973) emphasize that implementation determines whether policy objectives can be realized in practice. Van Meter and Van Horn (1975) view implementation as actions carried out by individuals or groups to achieve policy objectives. Grindle (1980) adds that implementation success is influenced by the content of the policy and the context of its implementation. Thus, policy success is not determined only by the quality of regulatory formulation, but also by implementer capacity, organizational conditions, and the implementation environment.

In this study, Edwards III's policy implementation theory is used as the analytical framework. Edwards III (1980) explains that policy implementation is influenced by four main variables: communication, resources, disposition, and bureaucratic structure. Communication concerns how policies are transmitted and understood by implementers. Resources include personnel, competence, budget, data, facilities, and information. Disposition relates to implementers' attitudes, commitment, and responses to the policy. Bureaucratic structure concerns the division of authority, standard operating procedures, coordination, and organizational fragmentation. This model is relevant for analyzing local tax audits and local tax collection because both functions depend heavily on technical regulations, implementing personnel, procedures, and inter-unit coordination.

In the context of fiscal decentralization, local taxes are an important instrument for strengthening PAD and reducing local governments' dependence on intergovernmental transfers. However, the effectiveness of local taxes is determined not only by the potential of taxable objects, but also by the administrative capacity of local governments to conduct

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taxpayer registration, data management, assessment, supervision, audit, collection, and settlement of tax receivables (Keen & Slemrod, 2017).

Local tax administration is also influenced by the mechanism through which tax liabilities are determined. Law Number 1 of 2022 and Government Regulation Number 35 of 2023 distinguish between district/city taxes collected based on assessment by the regional head and taxes collected based on taxpayers' self-calculation. In this study, the first mechanism is understood as an official assessment mechanism, in which the amount of tax payable is determined by the local government. Land and Building Tax – Urban and Rural falls within this category. The second mechanism is understood as a self-assessment mechanism, in which taxpayers calculate and fulfill their own tax obligations, as in the case of Land and Building Rights Acquisition Duty, Tax on Certain Goods and Services, Non-Metallic Minerals and Rocks Tax, and Swallow's Nest Tax. This distinction is important because it affects the orientation of audit practice. Audits related to taxes determined by the local government tend to focus on verifying the basis of assessment, such as tax objects, area, condition, taxable sales value, and administrative data. In contrast, audits of self-assessed taxes require a stronger compliance-testing function, including the examination of turnover, tax base, transaction records, and the consistency between taxpayer reporting and actual business conditions.

Local tax audits are a supervisory instrument used to examine taxpayer compliance and ensure the accuracy of local tax obligations. Normatively, audits are conducted by collecting and processing data, information, and/or evidence objectively and professionally based on audit standards. The orientation of an audit may differ depending on the mechanism through which the tax liability is determined. For taxes collected based on assessment by the regional head, audits may be closely related to verification of the basis of assessment or objection handling. For self-assessed taxes, audits are expected to function more strongly as compliance examination because the accuracy of tax obligations depends largely on taxpayer calculation and reporting. Therefore, an audit should not be understood merely as a field check or administrative clarification, but as a process that has a legal basis, standards, stages, outputs, and accountable documentation. Aprina et al. (2024) show that local tax audits require procedural support, human resources, and field implementation readiness in order to operate effectively.

Local tax collection refers to a series of actions undertaken to ensure that taxpayers settle tax debts and collection costs. Collection may begin with administrative measures, such as Reprimand Letters and Summonses, and may escalate into active collection through Distress Warrants, confiscation, gijzeling (taxpayer detention), and auction. Although taxpayer detention is recognized in the regulatory framework, its use is exceptional because it requires judicial authorization and strong legal justification. Accordingly, the practical strengthening of active collection at the local level is more closely related to the availability of bailiffs and the capacity to implement Distress Warrants and confiscation in accordance with regulations. Faris and Fitriandi (2023) show that the absence of local tax bailiffs can hinder active collection. Hua et al. (2025) also show that the gap between normative procedures and collection practice can be influenced by limited human resources, low taxpayer awareness, and ineffective regulatory dissemination and follow-up.

Local tax audits and local tax collection are interrelated within local tax administration. Effective audits can strengthen the validity of tax assessments and prevent the emergence of inaccurate receivables. Conversely, effective collection functions as an instrument to recover local government tax claims over taxes that have become payable. In local government practice, this relationship is often disrupted by limited human resources, weak documentation, the absence of technical officials, insufficient taxpayer data, and the misalignment of local technical regulations with national provisions. Therefore, this study positions audits and local tax collection as a single sequence of policy implementation, rather than as two separate procedures.

METHODS

This study employed a qualitative approach with a case study strategy at the Regional Revenue Agency of Bengkulu City. A qualitative approach was selected because this study seeks to understand the processes, contexts, and factors influencing the implementation of local tax audits and collection, rather than to measure statistical relationships among variables (Creswell, 2014). A case study strategy was used because the implementation of audits and collection needs to be analyzed within the institutional, regulatory, personnel, and administrative practice context of a specific locus (Saunders et al., 2019).

Primary data were obtained through semi-structured interviews with nine informants selected purposively based on their involvement and competence in audits, collection, receivable control, technical guidance, and local tax regulation evaluation. Patton (2015) explains that purposive sampling is used to select informants considered capable of providing rich and relevant information for the research objectives. The informants in this study came from the Regional Revenue Agency of Bengkulu City, the Directorate General of Fiscal Balance of the Ministry of Finance, and the Directorate General of Regional Financial Development of the Ministry of Home Affairs. Details of the research informants are presented in Table 3.

Table 3. Research Informants

No.	Institution	Position/Function of Informant
1	Regional Revenue Agency of Bengkulu City	Head of Sub-Coordinator for Audit Sub-Substance, Revenue Management Division
2		Head of Sub-Division of Receivable Control, Revenue Control and Evaluation Division
3		Head of Sub-Coordinator for Assessment, Evaluation, and Reporting Sub-Substance, Revenue Control and Evaluation Division
4		Head of Registration and Collection Services Sub-Division, Revenue Management Division
5		Operational Service Officer, Objection Sub-Division, Revenue Management Division
6	Directorate General of Regional Financial Development, Ministry of Home Affairs	Junior Policy Analyst and Sub-Coordinator of Region IA Section, Sub-Directorate of Regional Revenue Region I, Directorate of Regional Revenue
7	Directorate of Local Taxes and Charges, Directorate General of Fiscal Balance, Ministry of Finance	Junior State Finance Analyst in the field of Central-Local Fiscal Relations
8		First Expert State Finance Analyst in the field of Central-Local Fiscal Relations (Audit Substance)
9		First Expert State Finance Analyst in the field of Central-Local Fiscal Relations (Collection Substance)

Source: Processed by the author (2025)

Table 3 presents three groups of informants that provided complementary institutional perspectives on the implementation of local tax audits and collection. The Regional Revenue Agency of Bengkulu City served as the source of local implementation data because it is directly involved in audit practice, collection activities, receivable control, objection handling, and local revenue evaluation. The Directorate General of Fiscal Balance provided the central policy-guidance perspective, particularly on national provisions governing local tax audits and collection. The Ministry of Home Affairs contributed the regulatory evaluation perspective, especially in relation to the harmonization and conformity of local tax regulations with national provisions.

The interview themes were aligned with the role and information capacity of each institution. Discussions with the Regional Revenue Agency of Bengkulu City addressed the operational implementation of local tax audits and collection, including audit procedures, objection handling, receivable control, taxpayer follow-up, documentation, personnel availability, and implementation constraints. Interviews with the Directorate General of Fiscal Balance examined national policy guidance, the substance of audit and collection regulations, technical assistance, personnel requirements, and the translation of national provisions into local implementing instruments. Meanwhile, interviews with the Ministry of Home Affairs explored the evaluation and harmonization of local tax regulations, regulatory conformity with national provisions, and supervision of local regulatory adjustment. This composition supported source triangulation by combining the perspectives of local implementers, policy-guidance authorities, and regulation evaluators.

Secondary data were obtained from regulations, standard operating procedures, receivable data, objection data for Land and Building Tax – Urban and Rural, performance reports, external audit documents, and academic literature. The analyzed regulations included Law Number 1 of 2022, Government Regulation Number 35 of 2023, Minister of Finance Regulation Number 7 of 2025, Bengkulu City Regional Regulation Number 1 of 2024, related mayoral regulations, and internal standard operating procedures of the Regional Revenue Agency. Secondary data were used to verify informant statements and assess the consistency among regulations, implementation documents, and field practice.

Data were analyzed using the interactive model of Miles et al. (2014), which consists of data collection, data condensation, data display, and conclusion drawing and verification. Interview data were transcribed, read repeatedly, and coded based on the research focus. Coding was used as an internal analytical tool to identify patterns in the findings, not as the sole basis for drawing conclusions. The final findings were organized thematically based on information patterns from informants and then triangulated with regulations and supporting documents. Data validity in qualitative research can be strengthened through triangulation, namely checking the consistency of information from various data sources (Creswell & Creswell, 2018). In this study, triangulation was conducted by comparing statements from informants of the Regional Revenue Agency of Bengkulu City, the Directorate General of Fiscal Balance, the Ministry of Home Affairs, and relevant official documents. Therefore, the conclusions were not based on a single perspective, but were developed through comparison among local practice, the central government's guidance perspective, and normative provisions.

RESULTS AND DISCUSSION

The results show that the implementation of local tax audits and local tax collection at the Regional Revenue Agency of Bengkulu City has been carried out through available administrative mechanisms, but has not yet functioned optimally as an instrument of compliance supervision. Audits remain predominantly administrative verification, while collection still relies on administrative-persuasive approaches. This condition is related to the process of regulatory adaptation, resource limitations, authority structure, and policy communication between the central and local governments.

Implementation of Local Tax Audits

At the Regional Revenue Agency of Bengkulu City, documented local tax audits are mainly related to the handling of objections to Land and Building Tax – Urban and Rural. Administrative data and informant statements indicate that audits are carried out through field verification of tax objects submitted for objection. This pattern shows that audits have become part of the local tax administration process, but their implementation remains predominantly administrative verification.

This pattern was confirmed by an informant responsible for audit functions, who stated, "*Many of the audits are field audits because they relate to Land and Building Tax; therefore, officers check directly at the taxpayer's location*" (Informant 1, Regional Revenue Agency of Bengkulu City). This statement supports the finding that documented audit practice is still closely associated with field verification, particularly in the context of Land and Building Tax – Urban and Rural.

Regulatorily, local tax audits encompass not only verification but also the examination of taxpayer compliance. Bengkulu Mayor Regulation Number 53 of 2016 and Minister of Finance Regulation Number 7 of 2025 define an audit as an activity of collecting and processing data, information, and/or evidence objectively and professionally to examine compliance with tax obligations and/or for other purposes in implementing local tax provisions. Within this framework, audits may be directed at following up indications of data discrepancies, taxpayer reports, or supervision results.

Accordingly, the research findings do not indicate that compliance audits for self-assessed local taxes have been carried out comprehensively. Although the regulatory scope allows audits to be conducted based on indications of discrepancies, the documented implementation pattern remains centered on audits or verification of objections to Land and Building Tax – Urban and Rural. In other words, the main issue is not the absence of audits, but the limited scope of audits that are routinely conducted and documented.

The dominance of audits in the handling of objections to Land and Building Tax – Urban and Rural is also supported by data on objections followed up through field audits or verification.

Table 4. Number of Objections to Land and Building Tax – Urban and Rural Followed Up through Audit/Verification by the Regional Revenue Agency of Bengkulu City

Year	Number of Objections Audited/Verified
2023	144
2024	189
2025	103

Source: Regional Revenue Agency of Bengkulu City (2023-2025), processed by the author

Table 4 shows that documented audits remain centered on objections to Land and Building Tax – Urban and Rural. Referring to the distinction between official assessment and self-assessment mechanisms discussed in the literature review, this pattern indicates that the audits most clearly documented at the Agency are still concentrated on verifying the basis of local government assessment. In the context of objections to Land and Building Tax – Urban and Rural, audit or verification activities are closely related to the examination of tax objects, area, condition, taxable sales value, and administrative data. This differs from audits of self-assessed local taxes, which require examination of taxpayer-reported turnover, tax base, transaction records, and the consistency between reporting and actual business conditions.

This finding indicates that the local tax audit function at the research locus tends to operate as administrative verification rather than as a compliance audit of self-assessed taxes. Audits have been conducted, but their scope remains limited to forms of examination that can be carried out with the available organizational capacity. Conceptually, audits in local tax administration serve to ensure taxpayer compliance, verify reporting accuracy, and identify non-compliance (Aditia et al., 2025). This finding is consistent with Aprina et al. (2024), who show that local tax audits can be conducted procedurally while still facing technical and institutional constraints.

From the procedural perspective, the Regional Revenue Agency of Bengkulu City has an audit workflow in accordance with its standard operating procedures, including file receipt, disposition, recording, field audit, preparation of minutes, recapitulation, and follow-up. In the handling of objections to Land and Building Tax – Urban and Rural, the results of audit or verification are set out in minutes that contain an assessment of the conformity of tax object data and the basis for follow-up on taxpayer objections.

The minutes indicate that audit or verification results have been documented. However, for compliance audits with stronger administrative accountability, documentation should not stop at minutes. Mayor Regulation Number 53 of 2016 already recognizes audit instruments such as local tax auditors, Audit Orders, field audits, and Audit Findings Reports. Minister of Finance Regulation Number 7 of 2025 further specifies more systematic audit instruments, including Audit Orders, Audit Working Papers, Notification of Tax Audit Findings, Closing Conference, and Audit Findings Reports. Accordingly, minutes should be positioned as part of the documentation sequence, not as a substitute for the entire set of audit products.

The limited audit function is also reflected in the overlap among audit, monitoring, and reminders. In the Agency's practice, some activities referred to as audits remain at the stage of monitoring and persuasive approaches; thus, they have not fully developed into formal audits with standards, stages, documents, and audit follow-up.

Monitoring and reminders remain important in local tax administration because they can encourage taxpayer compliance persuasively. However, these activities cannot replace formal audits. From the perspective of Edwards III (1980), this condition is related to resources and bureaucratic structure because audit implementation requires adequate personnel, authority, procedures, and working instruments.

This condition is also related to the absence of certified local tax audit personnel. The findings show that the Regional Revenue Agency of Bengkulu City does not yet have civil servant investigators, bailiffs, or functional local tax auditors. Employees who perform audit functions basically carry out these tasks based on work assignments, not because they hold technical positions or have received specific training as local tax auditors. Minister of Finance Regulation Number 7 of 2025 does allow the assignment of audit officers when audit officials are not yet available or are insufficient. However, such assignments still require competence, an assignment basis, implementation standards, and certification in accordance with the provisions. Therefore, personnel limitations are not only related to the number of employees, but also to authority, competence, and administrative legitimacy to produce audit products that can serve as a basis for follow-up.

Based on the above discussion, the implementation of local tax audits at the Regional Revenue Agency of Bengkulu City has been carried out through available administrative mechanisms, particularly in handling objections to Land and Building Tax – Urban and Rural. Nevertheless, the audit function needs to be strengthened so that it does not merely operate as administrative verification, but can also develop into an instrument for examining taxpayer compliance. Strengthening is particularly needed in risk-based audit planning, completeness of audit documentation, audit personnel, and the updating of technical procedures in line with the latest regulations.

Implementation of Local Tax Collection

At the Regional Revenue Agency of Bengkulu City, local tax collection is carried out in two main domains: current-year collection and receivable collection. Current-year collection is directed at maintaining revenue realization in the current fiscal year, while receivable collection is directed at settling arrears that have been recorded as local receivables. The findings show that these two domains have different orientations, implementing units, and follow-up measures. Thus, local tax collection practice at the Regional Revenue Agency of Bengkulu City is not only concerned with the settlement of arrears, but also includes payment control to support the achievement of local revenue targets.

For current-year collection, the Agency uses a control book as an internal monitoring instrument. The control book contains periodic taxpayer payment records, the assignment of taxpayer responsibilities to officers, and the progress of collection implementation. This mechanism indicates the existence of administrative control in current-year collection because it enables supervisors to monitor payment progress, assess officer performance, and identify obstacles arising in the collection process. However, follow-up for taxpayers who have not paid is still predominantly conducted through reminders, direct communication, field visits, and proactive collection approaches.

Receivable collection involves more formal stages. Tax arrears that remain unresolved at year-end are recorded as local receivables and become the basis for collection in the following period. In practice, the Regional Revenue Agency of Bengkulu City collects receivables through notification letters, phased Reprimand Letters, and referral to State Attorney Prosecutors through cooperation with the District Prosecutor’s Office when taxpayers do not respond or do not make payments. Such cooperation may strengthen receivable settlement, particularly for arrears requiring more intensive follow-up. However, it should be positioned as a supporting instrument rather than a substitute for active collection mechanisms in local tax administration.

This limitation is important because Government Regulation Number 35 of 2023 and Minister of Finance Regulation Number 7 of 2025 define collection as a series of actions that may include warnings, immediate and simultaneous collection, Distress Warrants, prevention, confiscation, taxpayer detention, and the sale of seized goods. However, taxpayer detention is an exceptional measure that requires judicial authorization and is not the most immediate instrument for strengthening local tax collection. In the context of Bengkulu City, the more realistic priority is to strengthen the implementation of Distress Warrants and confiscation, supported by clear authority and the availability of local tax bailiffs. Active collection therefore cannot rely solely on Reprimand Letters or the involvement of external parties.

In the practice of the Regional Revenue Agency of Bengkulu City, the main obstacle at the active collection stage is the absence of local tax bailiffs. This limitation prevents the implementation of core active collection instruments, particularly Distress Warrants and confiscation. An informant emphasized this constraint by stating, “*It has not reached the level of the central rules, such as confiscation or sealing. Those actions have requirements; there must be a specific officer appointed, such as a bailiff*” (Informant 3, Regional Revenue Agency of Bengkulu City). This statement confirms that active collection is constrained not only by procedural readiness, but also by the absence of authorized personnel. As a result, local tax collection continues to rely more heavily on administrative and persuasive approaches.

Normatively, Mayor Regulation Number 46 of 2014 has placed collection procedures, auction procedures, and the write-off of receivables as part of the standard operating procedures for local tax implementation. Mayor Regulation Number 47 of 2017 also includes a definition of collection covering actions such as reprimanding or warning, issuing Distress Warrants, confiscation, gijzeling (taxpayer detention), and selling seized goods. However, the existence of this normative basis has not been fully realized in practice because it has not been supported by adequate institutional readiness, particularly the availability of local tax bailiffs as the main implementing element in active collection.

These findings are consistent with Faris and Fitriandi (2023) and Hua et al. (2025), who show that the collection of local tax arrears can be influenced by institutional challenges, resource limitations, low taxpayer awareness, and suboptimal collection follow-up. In the context of Bengkulu City, these challenges are reflected in dependence on persuasive and coordinative approaches, while active collection measures cannot yet be fully implemented.

Collection effectiveness is also influenced by the fluctuation and characteristics of receivables. As shown in Table 2, receivable balances are influenced not only by taxpayer payments, but also by the accuracy of assessment, the updating of receivable data, taxpayer acknowledgment of arrears, and the effectiveness of collection follow-up. New receivables or arrears acknowledged by taxpayers are relatively easier to follow up through negotiation or installment arrangements. Conversely, old receivables are more difficult to collect, especially when taxpayers do not acknowledge the receivables or when businesses have closed. Under certain conditions, receivable write-off may become a settlement option, but it must be positioned as a final administrative step supported by adequate data, verification, and legal basis.

Based on the above discussion, local tax collection at the Regional Revenue Agency of Bengkulu City has been implemented through administrative and persuasive mechanisms. Current-year collection is supported by control books and payment monitoring, while receivable collection is carried out through notification letters, Reprimand Letters, taxpayer summonses, cooperation with the Prosecutor’s Office, negotiation, and installment arrangements. However, active collection still requires strengthening, particularly through the establishment of local tax bailiffs, the updating of technical instruments, and the strengthening of the tax receivable database.

Regulatory Conformity of Local Tax Audits and Collection

Bengkulu City already has a formal regulatory basis for local tax management, including Regional Regulation Number 1 of 2024 concerning Local Taxes and Charges, Mayor Regulation Number 46 of 2014 concerning Standard Operating Procedures for Local Tax Implementation, Mayor Regulation Number 53 of 2016 concerning Procedures for Local Tax Audits, and Mayor Regulation Number 47 of 2017 concerning General Provisions and Procedures for Local Tax Collection. The existence of these regulations indicates that audits and collection are not conducted without a formal basis. The issue that arises is not primarily the absence of rules, but the alignment between older local instruments and the latest national framework, namely Law Number 1 of 2022, Government Regulation Number 35 of 2023, and Minister of Finance Regulation Number 7 of 2025.

In the audit context, the latest national regulations provide more detailed direction. Minister of Finance Regulation Number 7 of 2025 stipulates that audits to examine compliance may be conducted because of a request for refund or compensation of tax overpayment, Concrete Data indicating that tax has not been paid or has been underpaid, or taxpayer selection based on Risk Analysis. The regulation also governs audit standards, audit plan and program preparation, Audit Working Papers, Notification of Tax Audit Findings, Closing Conference, Audit Findings Reports, and auditor qualifications. Compared with the Agency’s practice, these elements have not appeared in full in documented audits, which remain centered on verification of objections to Land and Building Tax – Urban and Rural and minutes of verification.

In the collection context, Minister of Finance Regulation Number 7 of 2025 regulates the authority structure of officials and bailiffs, including the issuance of Reprimand Letters, Distress Warrants, confiscation warrants, prevention, gijzeling (taxpayer detention), and auction. This shows that local tax collection is designed as a series of staged actions that may escalate from administrative warnings to active collection measures. The practice at the Regional Revenue Agency of Bengkulu City has included notification letters, Reprimand Letters, taxpayer summonses, and cooperation with the Prosecutor’s Office, but has not yet reached actions requiring bailiffs.

The findings also show that the latest national provisions have not fully become operational references at the implementing level. The Regional Revenue Agency of Bengkulu City remains in the process of adjusting to national regulatory updates, particularly because the regional regulation aligned with the Law on Financial Relations between the Central Government and Regional Governments was only enacted in 2024, while Minister of Finance Regulation Number 7 of 2025 is a relatively recent provision. This adjustment process was reflected in the statement of one informant: "*Minister of Finance Regulation Number 7 is still new in 2025. Even for the Law on Financial Relations between the Central Government and Regional Governments, Bengkulu City's regional regulation was only issued in 2024, so it is still in the adjustment process. Socialization related to new regulations has also not yet been conducted*" (Informant 3, Regional Revenue Agency of Bengkulu City). This statement indicates that the availability of national regulations is not automatically followed by technical understanding and operational use at the local level.

Information from the Directorate General of Fiscal Balance provides a comparative perspective. One informant explained, "*Whenever we issue a regulation, for example Government Regulation Number 35 or Minister of Finance Regulation Number 7, we always try to ensure that socialization activities cover all local governments. The socialization may be divided among local governments, but we ensure that all local governments are covered, possibly online through Microsoft Teams or Zoom, and this is always carried out whenever a regulation is issued. So we make sure local governments are aware that there is already a regulation from the central government, and then they need to prepare the instruments at the local level*" (Informant 9, Directorate General of Fiscal Balance). This statement shows that regulatory dissemination has been provided at the central level to encourage local governments to prepare their implementing instruments.

The contrast between the Agency's statement and the Directorate General of Fiscal Balance's explanation indicates a gap between central-level policy communication and local-level internalization. In this context, implementation obstacles are not merely related to the availability of national guidance, but also to follow-up coordination, internal communication, technical understanding, and the capacity of local implementers to translate regulatory updates into local head regulations, technical standard operating procedures, official appointments, personnel strengthening, document formats, and operational work mechanisms.

This condition is also related to the utilization of local regulatory instruments. Regional Regulation Number 1 of 2024 has adjusted the basic provisions for local tax collection to the Law on Financial Relations between the Central Government and Regional Governments. However, technical instruments for audits and collection at the Regional Revenue Agency of Bengkulu City still refer largely to older regulations, such as Mayor Regulation Number 46 of 2014, Mayor Regulation Number 53 of 2016, and Mayor Regulation Number 47 of 2017. These instruments remain important as administrative bases, but they do not yet fully reflect the latest technical design in Government Regulation Number 35 of 2023 and Minister of Finance Regulation Number 7 of 2025, particularly regarding audits based on Concrete Data and Risk Analysis, auditor qualifications, preparation of Audit Working Papers, Notification of Tax Audit Findings, Closing Conference, Audit Findings Reports, and active collection through bailiffs.

From the Ministry of Home Affairs perspective, the information obtained shows that the evaluation of local regulations is part of a harmonization process that does not stop at the draft regional regulation stage, but continues after the regulation is enacted. The Ministry of Home Affairs informant explained that the Ministry of Finance provides recommendations from the fiscal perspective, while the Ministry of Home Affairs follows up on evaluation from the perspective of local regulatory conformity with the Law on Financial Relations between the

Central Government and Regional Governments and Government Regulation Number 35 of 2023. The informant also stated that, nationally, there are still regional regulations that do not fully follow the latest provisions, so evaluation of provincial, district, and city regulations remains necessary.

In the context of Bengkulu City, the Ministry of Home Affairs informant stated that the Bengkulu City regional regulation had been submitted and that the Ministry of Finance's recommendation had been received, but that the Ministry of Home Affairs evaluation of the regulation had not been conducted at the time of the interview. This information shows that the alignment of local tax regulations is a cross-actor process. Local governments need to prepare and update their legal instruments, the Ministry of Finance provides guidelines and technical guidance, and the Ministry of Home Affairs plays a role in evaluating and harmonizing local regulations. However, because audits and collection are highly technical functions, formal harmonization must still be followed by the updating of work procedures at the Agency level.

Based on this discussion, the conformity of local tax audit and collection regulations in Bengkulu City can be assessed as available at the formal basic level, but not yet strong at the operational level. In the audit aspect, provisions on audits based on Concrete Data and Risk Analysis have not yet appeared as routine practice because documented audits remain dominated by verification of objections to Land and Building Tax – Urban and Rural and field checks. In the documentation aspect, the Agency's practice still emphasizes minutes or objection verification documents, while Minister of Finance Regulation Number 7 of 2025 requires technical documents such as Audit Orders, Audit Working Papers, Notification of Tax Audit Findings, Closing Conference, and Audit Findings Reports. In the collection aspect, the Agency has carried out notification letters, Reprimand Letters, summonses, cooperation with the Prosecutor's Office, negotiation, and installment arrangements, but has not yet reached active collection such as Distress Warrants and confiscation because local tax bailiffs are not yet available.

Thus, the main problem is not the absence of a regulatory basis, but the insufficient translation of national regulations into local technical instruments. Regional regulations, mayoral regulations, and standard operating procedures already exist, but some still refer to older arrangements and have not fully adjusted to Minister of Finance Regulation Number 7 of 2025. Therefore, strengthening regulatory conformity should be directed toward updating standard operating procedures, appointing or assigning technical officials, preparing audit document formats, training implementers, establishing active collection mechanisms, and improving internal coordination so that the latest national provisions truly become working guidelines in local tax audits and collection.

Factors Influencing the Implementation of Local Tax Audits and Collection

Based on Edwards III's theory (1980), the implementation of local tax audits and collection in Bengkulu City is influenced by four main factors: communication, resources, disposition, and bureaucratic structure. Communication is related to the transmission, clarity, and consistency of policy information; resources include staff, information, authority, and facilities; disposition concerns implementers' willingness; and bureaucratic structure concerns work procedures, the division of authority, and inter-unit coordination. These four factors are interrelated in shaping the quality of implementation.

First, the communication aspect is reflected in the uneven understanding of local officials regarding national regulatory updates. Although the Directorate General of Fiscal Balance has conducted socialization and provided technical support, local implementers remain in the process of adjustment, particularly to Minister of Finance Regulation Number 7 of 2025. This indicates that policy transmission must be accompanied by message clarity, consistency of direction, and internal coordination so that regulations can be translated into standard operating procedures, task allocation, and work practice. Communication obstacles also arise in relations with taxpayers, particularly when taxpayers are difficult to contact, do not understand the basis of assessment, or do not acknowledge receivables. Habsana et al. (2026) show that a gap between national policy design and actual implementation may occur when inter-agency coordination, implementer competence, and bureaucratic structure do not fully support implementation.

Second, resources are a prominent factor in implementation. The Regional Revenue Agency of Bengkulu City does not yet have adequate local tax auditors and local tax bailiffs. Technical training has not been implemented optimally, supporting audit facilities are limited, and some recording is still manual. Within Edwards III's framework, resource limitations are not only related to the number of employees, but also to the information, authority, and facilities that enable a policy to be implemented. These limitations prevent audits from developing toward risk-based compliance examination, while collection has not progressed into active collection. This condition is relevant to the study by Pamungkas and Satispi (2022), which shows that resource limitations in the implementation of Land and Building Tax – Urban and Rural can hinder tax database validation. In the broader context of local tax management, Monoarfa et al. (2017) and Tambunan (2024) also emphasize the importance of human resource quality, facilities, and administrative systems in supporting local tax policy implementation. Thus, without adequate technical personnel, authority, data, and supporting facilities, risk-based audits and active collection are difficult to carry out consistently.

Third, disposition is reflected from two sides: implementers and taxpayers. From the implementer side, there are efforts to carry out audits and collection through available mechanisms, such as monitoring, field verification, control books, Reprimand Letters, and cooperation with the Prosecutor's Office. However, implementers' willingness is not sufficient to overcome limitations in authority, personnel, and technical procedures. From the taxpayer side, low responses to warnings, difficulty in meeting taxpayers, limited understanding of the assessment basis, and rejection of old receivables become obstacles in collection. Therefore, disposition in this study is not understood only as the attitude of the Agency's personnel, but also as taxpayers' responses to their tax obligations. Positive disposition still requires support from resources and implementation structure so that it does not stop at administrative commitment.

Fourth, the bureaucratic structure shows that the division of tasks among audit, current-year collection, receivable control, and revenue evaluation functions has not been fully supported by strong technical positions and standard operating procedures. Regional regulations, mayoral regulations, and standard operating procedures are available, but some technical instruments still refer to older arrangements and have not fully adjusted to the latest provisions. Employees also still perform multiple functions, while technical officials such as local tax auditors and bailiffs are not yet available. In Edwards III's theory (1980), a weak bureaucratic structure may be reflected in work procedures that are not yet operational and authority fragmentation that causes implementation to depend on practical adjustments in the field. Sumarno et al. (2026) affirm that improving policy implementation requires an integrated approach, including better policy communication, strengthened implementer capacity, and bureaucratic procedure reform.

These four factors are interconnected. Ineffective regulatory communication slows the updating of standard operating procedures and the alignment of technical understanding. Resource limitations restrict implementers' ability to conduct risk-based audits and active collection. A bureaucratic structure that is not yet specific causes implementation to rely on practical task allocation and overlapping functions. Meanwhile, low taxpayer disposition aggravates collection, particularly for old receivables or taxpayers who do not acknowledge their obligations. Thus, the implementation of local tax audits and collection in Bengkulu City is not yet optimal not because of a single factor, but because of the interaction among policy communication, resources, authority structure, and taxpayer response.

This finding indicates that strengthening local tax audits and collection cannot rely on a single technical policy. Establishing local tax auditors and local tax bailiffs is important, but it must be accompanied by updated standard operating procedures, strengthened databases, improved regulatory understanding, implementer training, and inter-unit coordination. Conversely, sound technical regulations also require adequate personnel and authority structures to be implemented effectively. Therefore, implementation strengthening should be directed toward more effective dissemination of regulatory information, the appointment or assignment of technical personnel, the preparation of operational audit and collection procedures, and the establishment of active collection mechanisms that can be implemented by the Regional Revenue Agency of Bengkulu City.

CONCLUSION

The implementation of local tax audits and local tax collection at the Regional Revenue Agency of Bengkulu City has been carried out, but it has not yet fully functioned as an instrument for strengthening local tax compliance. Audits still largely operate as administrative verification, particularly in handling objections to Land and Building Tax – Urban and Rural, while collection still relies on administrative and persuasive approaches. This condition indicates that compliance audits and active collection have not yet been implemented optimally in Bengkulu City's local tax administration practice.

Bengkulu City already has a formal regulatory basis through regional regulations, mayoral regulations, and standard operating procedures. However, the findings show a gap between the availability of regulations and operational readiness at the implementing level. National regulatory updates, particularly Government Regulation Number 35 of 2023 and Minister of Finance Regulation Number 7 of 2025, have not been fully translated into technical procedures, implementing personnel, audit documents, and active collection mechanisms. Thus, the main issue does not lie in the absence of a legal basis, but in the insufficient operationalization of regulations in the institutional practice of the Agency.

Communication, resources, disposition, and bureaucratic structure mutually influence the quality of implementation. Barriers in regulatory communication, limited technical personnel, varied taxpayer responses, and a division of authority that is not yet fully operational prevent audits and collection from functioning as an integrated work system. Therefore, strengthening local tax audits and collection needs to be carried out in an integrated manner through regulatory adjustment, personnel capacity building, database strengthening, work procedure updating, and internal coordination.

Limitations

This study is limited to a single case at the Regional Revenue Agency of Bengkulu City. Therefore, the findings should be interpreted within the institutional, regulatory, personnel, and administrative conditions of this particular research setting and are not intended to produce statistical generalization across all districts or cities in Indonesia. Nevertheless, the findings may provide analytical insights for local governments with similar implementation challenges, particularly in aligning local tax audit and collection practices with national regulatory provisions, strengthening technical personnel, improving documentation, developing active collection mechanisms, and internalizing regulatory updates.

Recommendations

The Regional Revenue Agency of Bengkulu City needs to strengthen the local tax audit function by shifting audits from administrative verification toward more planned and risk-based compliance audits. This strengthening can be carried out through the preparation of audit plans, mapping of priority objects, standardization of audit documents, and preparation of Audit Findings Reports. Audits also need to be directed toward self-assessed local taxes based on concrete data or non-compliance risk so that they can function as instruments for examining compliance, not merely as verification of objections to Land and Building Tax – Urban and Rural.

In the collection aspect, the Agency needs to update receivable data, determine collection priorities based on value and risk, and clarify follow-up measures after Reprimand Letters. The strengthening of active collection should prioritize the implementation of Distress Warrants and confiscation, supported by qualified local tax bailiffs, clear authority, and standardized procedures.

The Government of Bengkulu City and the Agency also need to align mayoral regulations and standard operating procedures with the Law on Financial Relations between the Central Government and Regional Governments, Government Regulation Number 35 of 2023, and Minister of Finance Regulation Number 7 of 2025, particularly regarding authority, the assignment of qualified personnel, technical training, document formats, and inter-unit coordination. This alignment should be accompanied by internal readiness within the Agency in terms of personnel, data, documents, and work mechanisms so that local tax audits and collection can be implemented more comprehensively in accordance with the latest provisions. In addition, the Agency needs to actively utilize central government guidance and improve taxpayer education regarding the basis of tax obligations, mechanisms for receivable settlement, and the consequences of local tax non-compliance.

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