

# Commitment to Prevent Corruption in The Implementation of Budget Functions in Bone District Legislature

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**Abstract.** The study aims to obtain an overview of (1) the commitment to prevent corruption through the implementation of the budget function of the Bone Regency DPRD, and (2) the factors that influence the commitment to prevent corruption in the implementation of the budget function of the Bone Regency DPRD. The research focused on the implementation of the budget function of the Bone Regency DPRD to explore data and information starting from the planning process and budget determination by the Bone Regency DPRD Budget Agency. Referring to the types of qualitative research and available data sources, the data collection techniques used in this study are: Observation of the situation at the research site, in-depth interviewing, and documentation data. The results showed that, Prevention of corruption in the implementation of the budget function of the Bone Regency DPRD has shown a commitment to avoid the occurrence of potential corruption, and there is some factor affecting the commitment to prevent corruption in the implementation of the Bone Regency DPRD budget.

**Keywords:** Commitment to Prevent Corruption, Budget Function, DPRD

## 1 Introduction

The reform agenda launched after the new Order government was to enter a new system and order of national and state life, leaving the old life system with paternalistic cultural characteristics and the superiority of feudalism. The new system and the expected new order are a democratic system in all fields, both political, economic, legal and in the socio-cultural sphere. Realizing the new system and order was carried out through a movement to reorganize the life of the nation and state which was later referred to as the reform movement.

The essence of the reform is a fundamental change in mental attitudes of all walks of life especially the mental attitude of the political elite to immediately minimize the paternalistic culture and the superiority of feudalism which is often shown to harass and negate the rule of law by putting forward power solely, degrading the commitment of accountability as the organizer of the apparatus, degrade the code of professional ethics and professional responsibility, and do not respect the protection of human rights.

The reform era aimed at by the Indonesian nation is a new order in the life of society, nation, and state based on various aspects of life (political economy, law and

socio-culture). To create these conditions is not something easy and will face severe challenges, especially the era of the industrial revolution 4.0 which demands equality and alignment of reliable abilities and can maintain life balance in associations between nations. In reforms in the political and legal fields, the Indonesian people hope that the condition of the state that is still vulnerable to corruption can be significantly reduced.

But in reality, people's expectations of shrinking corrupt practices in the reform era, turned out to be met with conditions that did not meet expectations. At least in recent years corruption cases are still rife. The continued occurrence of corruption crimes is a question mark in the midst of the development of a relatively much better democratic climate, such as the strengthening of the role of the House of Representatives (DPR) and the Regional People's Representative Council (DPRD), a free press, and open political competition. The old theory that corruption thrives in dimly lit spaces and authoritarian systems, does not adequately explain this reality. (Hiqmah, 2002).

This development shows a shift in corruption from the palace to all levels of political and economic power that is divided according to the hierarchy of realities of

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the existing political structure, both within the body of the party bureaucracy, the DPR and the DPRD. (Hiqmah, 2002:178) states that: "Corruption is undergoing a transformation from an authoritarian form of corruption to democratic corruption or oligarchy corruption to multiparty".

Corruption in the country is more of a political problem, that is, a matter of political structure and accountability of democratic institutions that are being built. Prodjohamidjojo (2001:10) signals that "Overall corruption in Indonesia arises more often as a political problem than an economic one". Corruption at the lower levels though fueled by real factors in the form of low salaries and wide-open opportunities within a long bureaucratic chain but all of that is tied up or a trickle part of greater corruption, because indeed corruption is like a rotting fish, always starting from head to tail. (Hiqmah, 2002).

In an effort to realize the enforcement of the rule of law and end controversy and meet the demands of the public to immediately resolve corruption cases, the government together with the legislature have established legal tools related to the eradication of corruption. The maximum application of the Act is very productive to subdue the corruptors so that greater state losses can be prevented immediately. To implement the provisions (rules) in the eradication of corruption, of course, integrity and professionalism and courage of the law officers are needed to carry out their duties and authorities. Law officers must have a commitment to the duties they carry out without thinking about the risks of their position (nothing to lose) as long as they are carried out seriously based on the applicable legal rules (not arbitrarily). One of the implications of Law No. 30 of 2002 and Law No. 19 of 2019 concerning the Corruption Eradication Commission is the establishment of the Corruption Eradication Commission (KPK). The commission is independent and features a special corruption court independent of the general court. One of the considerations for the establishment of this institution is that government agencies that handle corruption cases have not functioned effectively and efficiently in eradicating corruption.

The eradication of corruption is not only the duty and responsibility of the Corruption Eradication Commission, but must also receive support from all state institutions and elements of society. The district-level legislature, in this case the Regional People's Representative Council (DPRD) through its functions has a strategic position in supporting the KPK to carry out the task of eradicating corruption. One of the functions of the DPRD as well as the functions of other legislative institutions is to carry out budgeting functions in addition to legislative and supervisory functions. The budgeting function of the DPRD is one of the functions of the DPRD which is manifested in the preparation and determination of the Regional Budget and Expenditure Revenue (APBD) together with local governments.

One of the functions of the DPRD as described is the budgeting function, which has an important role in maintaining state money so that its use is planned in such a way, so that the function of the DPRD in terms

of budgeting can contribute to efforts to prevent corruption crimes. The DPRD in carrying out the budget function is not reactive or as an institution of legitimacy for the proposed draft budget submitted by local governments only but is carried out actively and pro-actively so that it can take a role in preventing potential corruption crimes. The draft budget is discussed and determined by implementing the principles of budgeting to realize good and clean governance.

Based on the presentation above, the researcher examined the extent of the implementation of the budgeting function of the Bone Regency DPRD which reflects the commitment to prevent corruption crimes within the Bone Regency government.

The study aims to get an idea of the extent of the commitment to prevent corruption in the implementation of the budgeting function of members of the Bone Regency DPRD. The objectives are described as follows: (1) To obtain an overview of the commitment to prevent corruption in the implementation of the budget function of the Bone Regency DPRD. (2) To find out the factors that influence the commitment to prevent corruption in the implementation of the budget function of the Bone Regency DPRD.

## 2 Research Method

The research was conducted at the Office of the Regional People's Representative Council (DPRD) of Bone Regency to obtain information through interviews and documentation focused on the implementation of the budget function to prevent corruption and factors affecting the implementation of the budget function of the Bone Regency DPRD. The research variable is the implementation of the budget function to prevent corruption. The commitment to prevent corruption is an active and pro-active attitude shown by the budget body of the Bone Regency DPRD in carrying out budget functions in the discussion of the draft regional budget submitted by the regional government, which is the principle of transparency, accountability, and participation.

A research design is a framework or sketch that is designed as a research plan for the entire research process from planning to reporting which includes the process of collecting and analyzing data. The determination of the location of the study considers the aspect of affordability in terms of distance, availability of the necessary data, and its relevance to the object of study.

The data collection techniques used in this study were: 1) In-depth interviewing, 2) Observation of the situation at the research site, 3) Document Analysis. The analysis is performed using interactive model data analysis. Qualitative data analysis consists of a flow of activities that occur simultaneously, namely (1) data reduction, (2) data presentation, (3) drawing conclusions. Data presentation is carried out by presenting data that has been separated and categorized in the form of charts, tables, and brief descriptions. The conclusion drawing of the study is carried out by

combining and concluding data that have been reduced and presented to be tested for correctness.

### **3 Results and Discussion**

#### **3.1 Commitment to Prevent Corruption in the Implementation of the Budget Function of the Bone Regency DPRD**

Prevention of corruption in the implementation of the budget function of the Bone Regency DPRD has shown a commitment to avoid the occurrence of potential corruption; where members are proud in conducting discussions ranging from the preparation, approval, determination to supervise the realization of the draft regional revenue and expenditure budget submitted by local governments have been pursued as much as possible to implement the principles of transparency, accountability, and participation.

The principle of transparency, where the DPRD encourages easy public access to APBD data (documents) through information facilities to make it easier for the public to access the APBD, such as publications in the mass media, both print and electronic, and socialization through hearings about the priorities planned by the regions in the APBD have become a concern for both the Regional Government and the DPRD. The principle of accountability of the DPRD as a representation of the community has tried to absorb the aspirations of the community even though it has not been optimally.

The absorption of community aspirations is still dominated by local governments through village development deliberations (Musbangdes) regarding development budget planning. The performance of bureaucratic services is getting better and for closer activities between the DPRD and its constituents, as well as reporting to the public regarding the use of the APBD. The principle of participation; Community participation in the preparation of the development budget, namely through musbangdes and public hearings conducted during the discussion of the RAPBD.

##### ***3.1.1 Discussion and Approval of the Bone Regency Rapbd Implementing the Principle of Transparency***

Members are proud to conduct discussions ranging from the preparation, approval, determination to supervise the realization of the draft regional revenue and expenditure budget submitted by local governments, efforts have been made as much as possible to implement the principles of transparency, accountability, and participation. The principle of transparency, where the DPRD encourages easy public access to APBD data (documents) through information facilities to make it easier for the public to access the APBD, such as publications in mass media both print and electronic and socialization through hearings about the priorities planned by the regions in the APBD has become a

concern for both local governments and Regional House of Representatives.

##### ***3.1.2 Discussion and Approval of the Bone Regency Rapbd implements the principle of accountability***

The principle of accountability of the DPRD as a representation of the community has tried to absorb the aspirations of the community even though it has not been optimally. The absorption of community aspirations is still dominated by local governments through village development deliberations (Musbangdes) regarding development budget planning. The performance of bureaucratic services is improving and for closer activities between the DPRD and its constituents, as well as reporting to the public regarding the use of Regional Revenue and Expenditure Budget.

##### ***3.1.3 Discussion and Approval of the Bone Regency Regional Revenue and Expenditure Budget Implementing participatory principles***

The principle of participation; Community participation in the preparation of the development budget, namely through musbangdes and public hearings conducted during the discussion of the Draft Regional Revenue and Expenditure Budget.

#### **3.2 Factors Affecting corruption prevention commitment in the implementation of the budget function of the Regional People's Representative Council of Bone Regency**

Factors that influence the commitment to prevent corruption in the implementation of the budget function of the Bone Regency DPRD are (1) Factors of communication and coordination between the Regional Government and the DPRD in the process of preparing, approving, and determining a well-established APBD, (2) Factors of commitment between local governments and legislatures in complying with the schedule of the process of preparation, approval and determination of apbd which is still not optimally developed, (3) The DPRD and local governments in carrying out the function of regional financial budgeting implement the principles of transparency, accountability, and participation, (4) human resource factors owned by local governments and dprds, as well as certain political attitudes in determining the regional budget, and (5) factors of technical problems with the rule of law which are used as guidelines for the preparation of regional budgets that change every year.

##### ***3.2.1 Communication and Coordination Factors of DPRD and District Government***

Factors of communication and coordination between the Regional Government and the DPRD in the process of

preparing, approving, and determining a well-established APBD.

### **3.2.2 The commitment factor between local governments and legislatures in complying with the schedule of the process of drafting, approving and determining the APBD**

The commitment factor between the local government and the legislature in complying with the schedule for the process of preparing, approving and determining the regional budget which is still not optimally developed.

### **3.2.3 Implementation of the Principles of Transparency, Accountability, and Participation**

The DPRD and local governments in carrying out the function of regional financial budgeting implement the principles of transparency, accountability, and participation

### **3.2.4 Human Resource Factors**

Human resources factors owned by local governments and dprds, as well as certain political attitudes in determining the regional budget.

### **3.2.5 Factors of technical problems of the rule of law**

Factors of technical problems of the rule of law which are used as Guidelines for the Preparation of APBD which undergo changes every year.

The commitment to prevent corruption in the implementation of the budget function of the Bone Regency DPRD has shown a commitment by always referring to the principles in discussing the budget, namely the principles of transparency, accountability, and participation. In an effort to maximize the commitment to prevent corruption in the implementation of the budget, the DPRD and local governments and other related parties.

DPRD party; in order to improve communication and coordination with local governments in the process of preparing, approving, and determining the regional budget and optimizing the implementation of the principles of transparency, accountability, and participation, as well as continuing to develop human resources of DPRD members, especially members of the budget body related to budget preparation which refers to the spirit of good governance.

Local Government; in order to improve communication and coordination with the DPRD to discuss the draft budget by encouraging the realization of clean and good governance.

Political parties and other social organizations; to take a synergistic role with the DPRD and local governments in encouraging the strengthening of corruption prevention commitments in the implementation of the DPRD budget function.

## **4 Conclusion**

The conclusions of the study are as follows: (1) Prevention of corruption in the implementation of the budget function of the Bone Regency DPRD has shown a commitment to avoid the potential for corruption; where members are proud in conducting discussions ranging from the preparation, approval, determination to supervise the realization of the draft regional revenue and expenditure budget submitted by local governments have been pursued as much as possible to implement the principles of transparency, accountability, and participation. The principle of transparency, where the DPRD encourages easy public access to APBD data (documents) through information facilities to make it easier for the public to access the APBD, such as publications in mass media both print and electronic and socialization through hearings about the priorities planned by the regions in the APBD has become a concern for both local governments and DPRD.

The principle of accountability of the DPRD as a representation of the community has tried to absorb the aspirations of the community even though it has not been optimally. The absorption of community aspirations is still dominated by local governments through village development deliberations (Musbangdes) regarding development budget planning.

The performance of bureaucratic services is getting better and for closer activities between the DPRD and its constituents, as well as reporting to the public regarding the use of the APBD. The principle of participation; Community participation in the preparation of the development budget, namely through musbangdes and public hearings conducted during the discussion of the RAPBD. (2) Factors affecting the commitment to prevent corruption in the implementation of the Budget of the Bone Regency DPRD are: (a) Establishing communication and coordination between the Regional Government and the DPRD in the process of preparing, approving, and determining the REGIONAL BUDGET, (b) there is a commitment between the local government and the legislature in complying with the schedule of the process of preparation, approval and determination of the REGIONAL BUDGET, (c) the DPRD and local governments in carrying out the function of regional financial budgeting implement principles of transparency, accountability, and participation, (d) human resource factors owned by local governments and dprd, as well as certain political attitudes in apbd determination, and (e) factors of technical problems of legal rules that are used as guidelines for the preparation of regional budgets, (f) the low participation of the wider community in providing constructive solutions in budget preparation, (g) there is still limited access to information on budget preparation submitted by local governments to the DPRD, so that discussions tend to only follow those submitted by the government.

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