INSTITUTIONAL WORK FOR CORRUPTION IN INDONESIAN PUBLIC BUDGETING AND PROCUREMENT

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Abstrak

Artikel ini membahas bagaimana korupsi yang terlembagakan di institusi publik direncanakan dan dilaksanakan dalam proses penganggaran formal di Indonesia. Penelitian ini mengeksplorasi bagaimana aktor-aktor kunci yang terlibat dalam korupsi berhasil memperoleh proyek-proyek pengadaan jauh sebelum proses penganggaran sebenarnya berlangsung. Selain itu, makalah ini juga bertujuan untuk menyoroti bagaimana jaringan korupsi, yang melibatkan aktor-aktor signifikan dari parlemen, pemerintah, dan korporasi, diorganisasikan. Berdasarkan data dari rekaman pemeriksaan pengadilan, putusan pengadilan, dan pemberitaan media, kami mensintesis pengalaman para aktor korup dan saksi-saksi yang berada dalam jaringan korup tersebut. Secara konseptual, artikel ini terinspirasi oleh perspektif *institutional work* dan menganalisis satu skandal besar dalam penganggaran dan pengadaan di Indonesia, yaitu skandal pengadaan e-KTP, serta didukung oleh beberapa kasus kecil lainnya. Kami menggambarkan bagaimana praktik korupsi tertanam dalam prosedur penganggaran dan menemukan bahwa suap dan pemberian hadiah merupakan mekanisme penting dalam penciptaan dan perencanaan tindakan korupsi. Dampak temuan kami terhadap inisiatif anti-korupsi juga dibahas dalam makalah ini.

Kata Kunci: penganggaran, korupsi, penipuan pengadaan, kerja kelembagaan, skandal akuntansi
JEL Code: M41, M42, M48

Abstract

This paper examines how institutionalized corruption in public institutions is planned and executed within Indonesia's formal budgeting process. It explores how key corrupt actors secure procurement projects well before the actual budgeting process takes place. Additionally, this paper seeks to highlight how a network of corruption, involving significant actors from parliament, government, and corporations, is organized. Drawing on data from court examination records, court judgments, and newspapers, we synthesize the experiences of corrupt actors and witnesses within the corrupt network. Conceptually informed by the institutional work perspective, this article analyzes a major scandal in Indonesia's budgeting and procurement, the e-ID procurement scandal, and supported by several smaller cases. We illustrate how corrupt practices are embedded in budgeting procedures and find that bribery and gift-giving play a crucial role in the creation and planning of corrupt activities. The implications of our findings for anti-corruption initiatives are also discussed.

Keywords: budgeting, corruption, procurement fraud, institutional work, accounting scandal.
JEL Code: M41, M42, M48

INTRODUCTION

Accounting scholars have argued that corruption in the government procurement process is an unending problem (Grossi & Pianezzi, 2016). Governments disburse a high amount of money for the public through procurement. The factors such as the volume and magnitude of procurement, political discretion and also the involvement of political, bureaucratic, and business actors' interests all make government procurement a key site for corruption (Benavides, 2006).

Procurement is rarely considered in isolation from the budgeting process. Institutionalised corruption is one of enduring practice in Indonesia. In this paper, we are interested in studying one institutionalised corruption within procurement and budgeting area called "*ngijon proyek*". *Ngijon proyek'* refers to a corrupt practice in Indonesia where vendors must pay a sum of money—known as 'commitment fees'—to key government actors before a project is even proposed and approved. This payment acts as an informal contract, ensuring that the project will be awarded to the vendor once the budgeting process is complete.

The *ijon proyek* means to obtain a government project, and a vendor should agree to pay some money upfront to budget actors even before the budget was proposed by the government and approved by parliament. The money paid called 'commitment fees' because the money is distributed to all parties which commit to securing the project. The ijon proyek is one of highly entrenched corrupt practice which involves politician, government official, and vendor.

We will explore the *ngijon proyek* practice through the e-ID case and other various cases in Indonesia from 2010 to 2014. These cases are important cases for anti-corruption movement because it reveals the curtain of systemic corruption within the budgeting and procurement system in Indonesia. Both cases occurred after Indonesia tried to reform the procurement system from the manual system to electronic systems. Also, various reforms in state financial management have also been undertaken including changes from incremental budgeting to performance-based budgeting, cash-based accounting to an accrual basis, government audit reform, as well as implementation of government internal control systems. It is clear that the *ngijon proyek* practice survives to exist through this disruption.

Similar to other practice like *upeti* system (Suhardiman & Mollinga, 2017), this practice can be seen as extraction machinery initiated to secure the political survival of the corrupt actors. In general, the state loss from *upeti* practices can vary from US$35 million to US$175 million, which is big money in the history of corruption in Indonesia. The actors involved in this type of practice are parliament member who actively involved in the budget committee, a high-rank official in a ministry, and a businessman. They are creating a complex nexus of relationships to plan a mechanism to generate money out of the state budget.

The corruption model behind the *ngijon proyek* practice is a structured and coordinated model of corruption; it has a grand design, well communicated, co-exist parallel with a formal institution like budgeting and procurement. We argue that it is crucial to expand corruption research by examining the systemic models and designs that sustain corrupt practices. What we can understand by certain corrupt practice is sustained. The point of view we take is the institutional point of view. Specifically, we investigate institutional work done to maintain corruption and disrupt non-corruption. Actors in the network of corruption work to create and maintain corrupt practices as well as disrupt existing non-corruption institutions.

From this perspective, we offer a different way of looking at the corruption that has been dominated by the agent and principal perspectives. Also, most studies in corruption see corruption as a bad apple in society. Corruption as an institution means corruption is a stable practice and has its own rules followed by actors. The *ngijon proyek* practice contains a rule of the game for them who wants to obtain government procurement project — this only one example of many other practices in Indonesia. We want to focus on this one because although there are many papers exploring procurement fraud in accounting literature, no one tried to explore the connection with the budgeting process.

Indeed, procurement is one of the wet areas in Indonesia since most of the state budget is for public disbursement. But what about budgeting? Budgeting is one of the risky areas for corruption in Indonesia. One of the reasons is the power of the budget committee and lack of accountability. Linking these two areas will be interesting to see how corrupt practice is planned and executed by the corrupt actors.

There are different views on how fraud can be the best analysed and interpreted. Our paper will see it from an institutional work perspective. We analyse how the rules of the game shaped the behaviour of the actors and how corrupt actors create and maintain the corrupt practice. We also discuss how such an analytical perspective can contribute to reframing strategy to combat corruption in policy and practice.

This paper contributes by demonstrating how corruption becomes institutionalized, with networks of actors sustaining corrupt practices through coordinated institutional work. It reveals why anti-corruption initiatives fail, showing that without real checks, key actors conspire to protect corrupt systems. Additionally, it highlights the role of bribery in recruiting and bonding members, normalizing corruption as part of everyday.

This paper contributes in three ways. First, it makes a theoretical contribution by the application of institutional theory, especially institutional work perspective to explain how corrupt practices in public procurement sustained (Castro & Ansari, 2017). We analyze how corrupt action as an institution creates its own rule of the game. This rule of the game becomes an avenue for a business of the network of corruption to generate money. This paper also attempts to understand the connection between institutional actors and the work they follow, with a specific focus on what kind of work the elite practice to maintain themselves as powerful actors while maintaining corruption.

Second, this paper contributes to a discussion on why accounting-based anti-corruption initiatives failed (Sikka & Lehman, 2015) in preventing corruption. We want to argue that as long as corruption becomes an institution, and there is no real effort to disrupt it, anti-corruption initiative will not be effective to prevent it. There is no check and balance within the process and all actors from especially legislative and judicative actors involved and conspired to create a corrupt practice. Our story proves that the corruption was well-planned and systematic to secure to project without any significant disruption from the anti-corruption regime.

Third, the findings shed light on how the practice of bribery has an important role in maintaining the corrupt practice. We want to highlight the function of money-giving practice within the network of corruption. It serves a lot of functions not only as a payment method but also tools to recruit corrupt members, a bond to its member, and a commitment to join the network. We show the behavior of corrupt actors around this practice and how they see it as a normal business practice just like a gift-giving practice.

The remainder of this article is organized as follows. The next two sections position the article in the literature on the discussion of corruption and highlight some important concepts. The methodology applied for obtaining and analyzing the data is then explained — the next section analysis of institutionalized corruption in Indonesia. Following our analysis, we then reflect on the limitation of accounting-based anti-corruption initiatives as a mechanism to prevent institutionalized corruption.

BUDGETING, PROCUREMENT, AND CORRUPTION

Covaleski & Dirsmith (1988) give a different view of budgeting. Budgeting is not limited as technical function at one organisation which serve internal organisation process. They argue that budgeting is a socially constructed phenomenon which its function can be more complicated. For example, the budget can be seen as a result of political bargaining processes (Cyert & March, 2013) among social actors involved in the discussion. The two powerful actors in government budgeting

are a parliament and the government (the budgeter). Therefore, the political perspective is important to understand the budgetary practice.

Budgeting systems is an arena where the executive and legislative are negotiating their vested interest in the political process and maintaining existing power relation. Executive and legislators are two important actors in budgeting. They possess the power to influence the budget process, make priority policy preference and also resource allocation (Goodman, 2007). Who took more control in budgeting is a question which can help to understand the political aspect of budgeting. Theoretically, more parliamentary involvement is a positive sign because they can enhance accountability.

In Indonesia, central government drafts and proposes state budget, discussed and negotiated with the parliament, lastly adopted as law by the parliament. Besides, the process of discussion and negotiation is political. In Indonesia, the parliament has a budget right; this is the right of the parliament to approve the State Budget Plan (RAPBN) proposed by the government. If the proposed Draft State Budget is rejected by the parliament, the government will use the last year budget. The budget process in Indonesia is unique if it is compared to another country member of OECD.

Initially, budgetary power was concentrated in the Indonesian government. Its budget proposal was never questioned nor amended by parliament. Through the transition to democracy in 1998, there is a power shift from government to Indonesia parliament. The Indonesian parliament started gaining a strong role in the budget process. Their involvement is very deep and rigid from the earliest budget formulation stages to budget implementation. The parliament can discuss the detailed draft budget at the level of unit of the organization, functions, programs, activities and types of expenditure. Their focus tends to scrutiny detailed line items than government strategic priorities and budget policy. In short, parliament exercise unlimited powers to amend the budget proposal submitted by the government.

In early 2000, the Indonesian parliament regains budgetary power. The legislature will have more power on budget decision making, especially in a presidential system. The legislature can reinforce its budgetary control over the government. They are powerful agenda-setters and decision-makers. It is possible for them to amend the president's draft annual budget. Especially the budget committee and sectoral commission. Their role in the budget process is significant and very dominant to determine the size and spending allocation of the annual budget. As a lesson learnt from a series of corruption scandals involving parliament, currently the constitution limits the scope of legislative amendments to the budget.

Because of the sheer complexity and technical details involved in the budget process, a budget committee was formed to review the budget. They are the heart of legislative influence. Prior discussion with the budget committee, the state budget will be discussed in sectoral committees that discuss the budget intensively with the government. Sectoral committees have a responsibility in authorizing programs and allocations the budget. The relationship between the all-encompassing budget committee and sectoral committees is vital in shaping legislative, budgetary results.

Historically Indonesia budget type is incremental budgeting. We moved to performance-based budgeting after the reformation. The budget right of parliament with a very detail involvement initially to prevent the government from incrementalism and routine budget mindset. They should able to correct the program and allocation which are not suitable for society. Unfortunately, what happened in Indonesia is the parliament unable to give a correct measure, and moreover, they involve in the incrementalism and routine budget mind-set. There is a hope that the detailed discussion will lead to greater transparency, so Indonesia people will easily know about government budget. On the contrary, the budget discussion is mostly conducted in a close and informal meeting. The right to discuss in a very detail manner will cause the parliament to dwell on the calculation of political transactions or budget figures with motivation outside the public interest that should be protected and beyond the rationality of the development planning documents set previously. Based on Wehner (2004), Indonesia is an example of a country with a parliament that

can influence budgets by amending or rejecting executive budget proposals but they do not have sufficient capacity to formulate their state budget concept independently.

In the recent procurement fraud cases in Indonesia, parliament member is one of the key actors. Their influence in approving the state budget at a very detailed level make them possible to trade their power for a corrupt interest. They can ask the government to make their selected vendor as the winner of the tender. In return, they will approve the budget. They also can ask for money as one requirement for budget approval. This condition added by lack of accountability within the budgeting process. Various institutionalized corruption, as shown in Table 1, can be found in Indonesia.

Table 1. Institutionalised Corruption in Indonesian Budgeting and Procurement System

No	Indonesian	English	Explanation
1	Ngijon proyek	Pre-project bribe	Distribution of money usually from a vendor to the parliament and government official far before the project even planned in the government budget
2	Uang ketok palu	Budget approval fee	Parliament asked for money as a fee to approve the government budget.
3	Uang terima kasih	Post-project success fee	Money-giving practice as a form of gratitude because of the receiver willing to help the vendor to win the project
4	Jualan proyek	Selling government project	Member of parliament informally own a portion of the state budget for a government project and sell it to the vendor. Usually, they asked for 10% of total project cost in return.
5	Calo anggaran	Budget broker	A third party who can help the executive to obtain budget approval from legislative in the relatively faster way. They have the lobbying power to act as intermediaries. They could be politician's expert staff, their secretaries, their children, the wives, or even influential people close to the politician.
6	Uang pelicin	Grease payment	Usually, relatively small payment provided to a low-level government official to expedite a business decision.
7	Uang komitmen	Commitment fees	Unofficial or illicit payments made by firms or individuals to decision-makers in exchange for securing favorable outcomes, such as being awarded a portion of a government or organizational contract
8	Upeti	Tribute fees	Unofficial, often illicit, payments made regularly by individuals or firms to influential figures, officials, or authorities to maintain favorable relations, protection, or continued access to resources and opportunities

Source: Author's compilation

This research is interesting to study the insider logic of the *ngijon proyek* practice. This practice is profoundly embedded in public budgeting and procurement. We also want to know how a network of corruption is formed and coordinate their action to accommodate this practice. We also want to know how this embedded practice affects the accounting of vendor. Lastly, we want to analysis how anti-corruption regime proposal to deal with this corrupt action.

INSTITUTIONAL WORK AS A THEORETICAL FRAMEWORK

The institution can be defined as "... enduring elements in social life that have a profound effect on the thoughts, feelings and behaviors of individual and collective actors" (Lawrence et al., 2009). Hoffman (1999) defines institutions as "rules, norms, and beliefs that describe reality for the organization, explaining what is and is not, what can be acted upon and what cannot." An institution can affect the actions and way of thinking of persons and collective actors by providing templates for action, cognition, and emotion (Meyer & Rowan, 1977; Powell & DiMaggio, 1991; W. R. Scott, 2013)

Institutions are the outcome of the efforts of certain individuals who through their efforts, can affect institutional change (Lawrence & Suddaby, 2006). Institutions depend on social actors to or create and maintain them (Berger & Luckmann, 1991). This perspective, then known as institutional work (Lawrence et al., 2009).

Institutional work is 'the purposive action of persons and organizations intended at creating, maintaining or disrupting institutions' (Lawrence et al., 2009). Lawrence & Suddaby (2006) explicitly identify six types of maintenance work. Lawrence & Suddaby explain that institutional work for maintaining the institution consists of six types as shown in table 2 below.

Table 2. Institutional work associated with maintaining institutions

No	Elements	Definition
1	Enabling work	Refers to the creation of rules to facilitate, supplement and support institutions
2	Policing	Refers to oversight activities performed to enforce, audit and monitor compliance
3	Detering	Refers to coercive barriers to institutional change
4	Valorising and demonising	Circulates positive and negative examples to the public to demonstrate the institutions' normative foundations
5	Mythologising	Maintains the normative underpinnings of an institution by creating and sustaining myths about its history
6	Embedding and routinising	Instils the normative foundations of an institution into participants' day to day routines and organisational practices

Source: Lawrence & Suddaby (2006)

Institutions need maintenance so that those institutions remain relevant and convincing. Lawrence & Suddaby (2006) claim there is an inclination for well-established institutions to reach what they called entropy. Therefore, social actors need to 'continuously act and re-act the routines and rituals that ensure that the institution remains alive' (Lawrence et al., 2001). This research focuses on the concept of maintaining an institution. Maintaining the institution has received a limited number of empirical or theoretical attention.

Institutional work offers valuable insights into the study of corruption, as it conceptualizes corruption as an intentional act by social actors aimed at gaining illegitimate benefits through the abuse of power. While mainstream theories such as agency theory focus primarily on explaining the motivations of actors, they often overlook the actions themselves. Agency theory is limited in its capacity to capture the specific dynamics of corrupt behavior, as it tends to view corruption primarily as a problem of misalignment between the interests of principals and agents. This perspective fails to account for instances where corruption occurs through collaboration between principals and agents, rather than through conflicting interests.

Moreover, viewing corruption through the lens of institutional work allows for a broader consideration of the social and historical contexts in which corruption occurs, thereby providing a more comprehensive understanding of its persistence. By treating corruption as an institutional phenomenon, this approach highlights how norms, power structures, and social expectations can perpetuate corrupt practices over time, expanding the analysis beyond individual motivations to include systemic and contextual factors.

RESEARCH METHODOLOGY

This research tries to understand the corruption actor's view of the rules of the game that exist in institutionalized corruption. Therefore, the study used an anthropological approach to corruption as described in Torsello & Venard (2016). We do not adopt a moralistic perspective and adopt the localized meaning of corruption. An anthropological approach offers a different way of understanding corruption. First, it calls for a deeper understanding of how social context influence persons about practices commonly categorized as corruption. Second, it offers an opportunity to explore the role of norms in corrupt behavior. Lastly, it treats corruption as a socially constructed fact. The anthropological approach rejects single definitions of corruption because a definition fails to capture the complexities of corruption.

For our study, we explore the experience of actors from government ministries, member of the budget committee, political party representatives, civil society groups that are directly involved or understand about the corruption cases. Our main sources are mainly from court hearing recording, court judgement, and newspapers. Court hearing covered the following main topics such as the conspiracy surrounding the planning of corruption, the role of the budget committee in maintenance the corruption, the flow of money, and the evidence. While court judgment and the newspaper used to confirm the court testimonies, table 3 provides the list of data that we used.

Table 3. List of Documents

No	Source	Total
1	Court hearing recording	20 trials
2	Court judgement	1 case
3	Newspapers (keywords: e-ktp, badan anggaran, korupsi, ngijon)	100 titles
4	Additional data such as investigation report and TV and newspaper interviews	One report and five media interviews

By watching the court hearings and reading the court judgment and newspapers, we structured the materials chronologically and built a story on how corrupt action was planned and executed. We analyzed the data by searching for central stories about the fraud. We tried to make sense the data by mapping them onto conceptual categories of abstraction. We utilized NVivo software to construct a classification of codes deriving from the data and also from our literature review. The process is iterative and also complemented by the conclusion drawn our idea and judgment. We focus on the four interrelated dimensions: (1) The actor's perception toward the practice (2) their involvement in the corrupt network (3) the corrupt practice including the flow of money (4) the role of gift-giving within the network.

The data analysis process started with intuitive inference during the data collection process. When we collected enough data, we iteratively charted our initial codes onto an organized three of codes. These coding process ended when we reach saturation point. In the process, initial themes and argument were identified. We are then selecting representative passages and quotes and then translating them. There are three steps in our analysis.

First, we identified key events. We began by organizing the data (court hearing and court judgement) based on the important points public budgeting process. We sought to tract how actors interact, and the decision made during the interaction. Second, we analyzed news coverage about the cases to see the discussion to complement the witness testimonies. Finally, we read an investigation report to read the detailed flow of money and create a relationship between corrupt actors. Through data triangulation of data from different sources, we developed a narrative account and constructed an event history of the corrupt practice. The approach of thematic coding was enriched with the axial and open coding of data. Most of the quotation that appears in this paper are translated from Bahasa Indonesia to English.

We employed a two-cycle coding process, following the recommendations of Saldana (2015). In the first cycle, we engaged with the data by reading and reflecting, applying an initial set of codes while identifying any new codes that emerged. These new codes were essential in revising and confirming our preliminary coding framework. This first cycle concluded once we observed stability in the application of our codes across the dataset. The second cycle aimed to validate the established codes and culminated in the development of themes and assertions, consistent with the approach outlined by Ryan & H. Russell Bernard (2003). This process aligns with the principles of thematic analysis (Boyatzis, 1998). NVivo software was used to organize the thematic data derived from our empirical material.

Our analysis was iterative in nature. We continuously reflected on the data by reading, re-reading, and asking critical questions about the occurrences in the field, which deepened our familiarity with the data—a critical step in driving data analysis, as emphasized by Miles et al., (2014). This iterative engagement also facilitated the incorporation of localism in our discussion, as suggested by Alvesson (2011). Throughout this process, we maintained a set of analytic notes to track the progression of our analysis. Additionally, we iterated between the data and relevant theoretical frameworks to refine the explanatory frame selected for our study.

Through the triangulation of data from multiple sources, we developed a comprehensive narrative account and constructed an event history of the corrupt practices under investigation. For instance, details pertaining to the pre-budgeting process, as reported in newspaper articles, were corroborated through an in-depth examination of court judgments. This method of cross-referencing various data sources enhanced the validity of our findings and provided a more nuanced understanding of the corruption dynamics.

FINDINGS

1. **The *Ngijon Proyek* Practice and Commitment Fee**

Surely there is still a lot of budget mafia and brokers in the parliament….

Member of parliament is difficult to release themselves in a bad system, the root of corruption in the system itself; the actors are only a small part….

Corruption in Indonesia and government budgeting specifically is a form of public secret (Taussig, 1999) defined public secret as a fact that which is generally known but cannot be explained or spoken. Even the appearance of knowledge about the fact must be avoided so people 'know they must not know'. The activity of money-giving in Indonesian bureaucracy is widely known, and it has a deep historical root in Indonesia. To obtain a driving licence, government project, promotion, even to win the general election, money can give way. These are an example of a public secret in Indonesia. However, extensive bureaucratic reformation significantly reduces the visibility of that practice.

The close relationship between money and politics in Indonesia brings politician, government official, and businessman in one strong network. They can build and create a network of corruption in many corrupt schemes. One example is the practice of *ngijon proyek*. The practice of *ngijon proyek* is centred on the relationship between a member of parliament who will approve the budget, the government executive who own the budget, and businessperson who have the money. The initiator is a politician in the sectoral commission who know the possible project that will exist in the next year stated budget. The sectoral commission works closely with a government official, and every government plan should be informed to them. Before the discussion of next year budget, the politician agrees to set informal work relationship with a high official at their partner ministry. They will search potential vendor who willing to join in planning the project. Vendor willingness means they agree to pay in advance a certain percentage of money to the politician and also high officials within the agency.

The fee itself called 'a commitment fee'. Giving and receiving this fee means a commitment to work together to make a certain project realised. This fee is act as a contract but bond all the party within the network. The teamwork under 'unstated contract' but they work professionally by using their skilful act. Someone said that this fee granting mechanism is a tradition within sectoral commission in the house of parliament.

> *Fee-granting from vendors is a system in the sectoral commission for the project proposed by the commission members … the fee is the right of the [as project initiator]*

This fee is the right for sectoral commission member because they can propose a project to the government executive. This is part of their duty as a politician to make sure that their constituency prosper. The vendor who obtains the project should agree to give something in return. That's why there is a specific rate for every government project.

> *…. We give the project to the vendors, so we are entitled to receive fees from them. There is no project if there is no fee for us.*

> *The budget draft is not based on needs nor based on data, but it is based on the negotiation ... Someone can allot a project on the budget and then they will tell: I have placed [the project] into the budget, where is my fee?*

The rate itself is agreed before the discussion of the state budget. The agreement between vendor, government official, and parliament always become an important agenda in the series of an informal meeting. The fee is not a kickback because the vendor should prepare the money in advance. The money itself will be distributed to every important actor in the house and the ministry. The money will act as a social contract for them who receive it.

> *The fee for each project varies. The range is 7-30 per cent of the project value. Overall, the fees are depending on negotiations*

The practice also affects the daily operation of the vendor. In one example, one witness says that giving bribery is part of the marketing manager responsibility.

> *Q: What are your responsibilities as the vice president of the group.*

> *A: Hmm .. financial control, both financial for office operation and project finance*

> *Q: Is it including disbursing money for bribery?*

> *A: Yes, but I never gave money to third parties, this is marketing manager responsibility…...*

> *Q: Who are the third parties?*

> *A: So many of them, the project committee in government, to the national audit board, to the public works service, to the police, the needs are depending on the project.*

> *Q: In general, what are the percentages issued for a project allocated to members of the parliament?*

> *A: The allocation for the house of representatives is between 5-6%, but below that number, my boss will be happier.*

There are complex formal and informal systems of control exist in the parliament and government official. To make the project realisable, the team should obtain 'permission' from a various layer of leadership. The commitment fee is prepared as part of *upeti* system (Suhardiman & Mollinga, 2017) to several powerful actors. *Upeti* system means delivery of money to a higher rank as part of seeking permission mechanism.

Sectoral commission and budget commission is part of the social cocoon (Ashforth & Anand, 2003). Indonesian parliament consists of multi-political parties. Each party will have a faction inside the parliament. They will carry a political party agenda in each discussion with the government executive. There are multiple layers of leadership from the head of the sectoral commission, faction leader, and chairman of the party. These are the inner circle of power that cannot be ignored in securing a government project. Depending on the size of the project, the bigger project will need higher level of 'permission' and also bigger amount of *upeti*. This multi-level of the inner circle of power established corruption rules of commitment fee.

> *…..It was a system [that exist] when I joined the commission five [as a new politician]…*

The system is well-maintained within the circle; any disruption will be prevented through the exercise of power. The game of negotiation is played between parliament and government executive.

> *The head of the commission threatened not to sign the draft budget submitted by the ministry. This will happen if the ministry does not accommodate the request of the commission five regarding the proposed project. The leadership will not continue the hearing with the ministry.*

Vendor acknowledges the *ngijon* practice. Their mindset is telling that they have to follow the rule. The corrupt actor successfully embedded this practice. This is one outcome of mythologising or maintaining the normative underpinnings of an institution by creating and sustaining myths about its history. In this case, the vendor will think that without joining the corrupt network, they cannot obtain the government project.

> *There are rules of the game to obtain a project in the ministry…….if we do not join the system there, the rules of the game there, we will not get the project. Not even being noticed [by them]*

> *[If I am] not participated, I will not be considered [as a vendor] even to meet and discussed with them [members of the commission]. I had to join the conspiracy*

Once they agree to join the network, they will act as an 'automated teller machine'. The vendor should be ready to prepare money anytime the government official or politician request for it. The vendor is not a passive actor; in a certain case, they actively join the meeting to discuss the project. They will report any obstacle to the project management as well as the distribution of money. The level of involvement is considered intensive because they can help government official to create the tender specification. The technical part mostly will be handled by the vendor.

Controllability is one of the important reasons how the politician selects a vendor. Also, the shared interest in preserving this kind of practice makes almost no competition in the government procurement process. The practice like bid-rigging, bid rotation, and illegal project sub-contraction happens when a group of a vendor very close to the politician. The vendor itself sometimes owned by the politician or relative of the politician. One famous politician can have an affiliation with more

30 companies. These companies actively join the procurement process by using the political connection of the politician.

> *If you were me, how do you choose? Obtain a project in an honest way or by giving a bribe? Certainly, the answer would be by not bribing … But the problem is whether we can get the project in such an honest way*

The relationship between vendor and politician is unique. Although the spirit of the reformation in Indonesia is to erase the colonial style of bureaucracy, the practice of seeking a blessing is still occurring; even there is no direct relationship in a project. They need to acknowledge the existence of a politician. Their blessing is important as a sign that the vendor is under politician support. In an extreme case, one state-owned enterprise had to deliver money when they heard a politician propose to blacklist the company.

> *I needed to ask the blessing of important people who influenced the e-ID project. I was worried, without asking for the blessing, I will be hard to get a project.*

Government officials are an important part of the corrupt network. They usually consist of a high official at the level of a minister or secretary-general. The other rank will be joined, especially at directorate level who will execute the procurement process. Three main procurement actors will be joining, such as the commitment maker and the head of the procurement committee. These actors will act as the gatekeeper to make sure that a certain vendor will be the tender winner.

The regret of government official shows how difficult to disobey the higher official order. There is an echelon system within the Indonesian bureaucracy system. The system characterizes an authority distribution which is organised hierarchically and systematically. Started with a minister and advisory team as echelon one, directors-general, directors, inspector general, and secretary-general as echelon two, a head section within the directorate as echelon three, and remaining staff as echelon four.

> *That I am deeply sorry for my inability to reject the intervention of some of the parties [commission 2 and secretary-general of the ministry] who interfere me with the e-ID card program, which broke my good intention.*

The outcome is money from a government project which was distributed to all member of the network. The project funds itself usually already being marked up to cover the agreed percentage of money. Therefore, there is two important money distribution schemes, before project named commitment fees and after budget approved as a 'thank you money'. The portion of the network varies from one project to other projects. It could be 20-30% of the total budget with the exception of the e-ID scandal that 49% were allocated for politicians, vendors, and bureaucrats[1] (see figure 1 below).

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[1] In practice, the portion for each actors varies depending on the negotiation among actors. The method of discussion is also different between groups of actors. As general rule, actors that are more powerful will receive more money as he can demand for additional money.
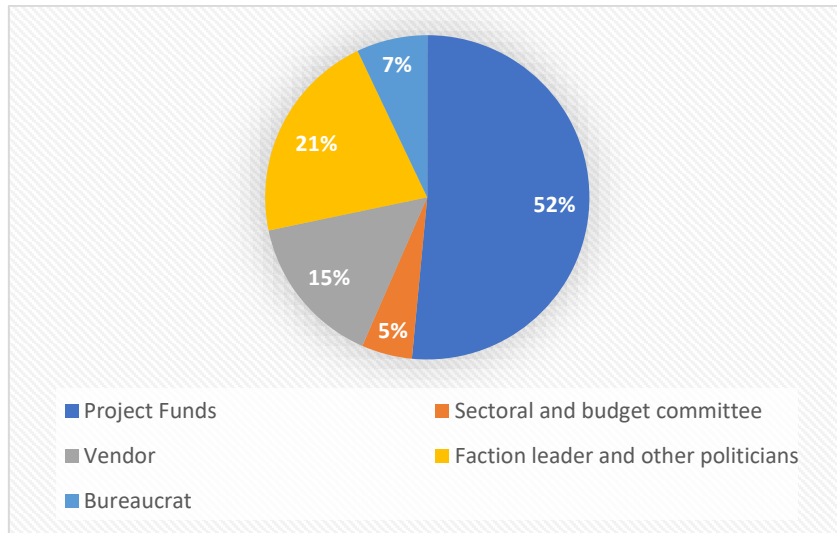
Figure 1. Distribution of government project money (E-ID Project - US$416.5 million)

2. Organising the Corruption

The *ngijon proyek* practice in the e-ID project occurred in three stages. First, informal meetings. Meetings before official meetings that discuss the size of the budget. For example, there are clear indications of a series of meetings by some parties to discuss this e-ID project. After the informal meeting phase has agreed, the second phase then begins the talks to the official forum by involving some members of the House of Representatives (DPR) 2009-2014 period, budget committee, and government officials from Ministry of Home Affair (see Table 4 for the list of meetings).

Table 4. Corruption Process and Formal Budgeting Process in Indonesia

Budgeting Phases	Formal Process	Informal Process The e-ID Case
Pre-budgeting process	-	2010 – Meeting to plan the project [Ministry of Home Affair]
Main budgeting process	February – Establishing the level of resources available for next budget [MoF]	Feb 2011 – Meeting to discuss how to get approval for the budget, discussion of the commitment fee
	March – Establishing a priority for the new program	Feb 2011 – Meeting with the leader of Golkar's House faction to obtain his support for the budget
	May – Pre-budget discussion with parliament	July – Dec 2011 – Series of meeting to decide the tender winner, planning for tender, and mark-up
	July – Finalisation of the budget proposals [Sectoral commission, government, and budget committee]	July- August 2011 – Meeting with the leader of two most prominent political parties to secure the budget
	31 October – Budget approval at the very detailed level	

	November – December – Preparing detailed budget implementation guide	Sep-Oct 2011 – Distribution of money for House Commission 2 and the leader of the budget committee
		November 2011- Budget approval
		December – Distribution of money to the secretary general of the ministry of home affair
Post budgeting process	Preparing disbursement warrant Procurement	Jan- May 2012 – Securing the pre-determined winner of the bidding
		June 2012 – the tender winner was announced

Source: Author's compilation

In the next stage or the third stage, the fraud then continues until the procurement process. For example, the Ministry of Home Affair in June 2011 then appointed the winner of the tender, a consortium of PT. PNRI with a total budget of Rp5.9 trillion (US$416.5 million). They won over PT. Astra Graphia which offers at Rp6 trillion. The total budget that should be used was Rp5,9 trillion, in the process of Rp2, 55 trillion (49% of the total budget) was not used properly and allegedly distributed to some parties[2].

The first phase is enabling work to make corrupt practice possible. This phase refers to the creation of rules to facilitate, supplement and support institutions; for example, by creating new agents or roles to support institutions and divert resources towards them. The very beginning of the scandal is a series of informal meeting to arrange the plan. Several points should be agreed among the initiator such as the total budget of the project; the percentage of commitment fee; the selected vendor who is willing to provide the money in advance; and who should be recruited from government officials and the parliament.

> *In addition to the agreement on profit sharing, the meeting also agreed that the project implementer should be a State-Owned Enterprise because they were easily controlled [by us].*

When the initiator found a vendor who agrees to the fee, they will distribute the task to each 'coordinator'. Two main areas should be controlled; one is the parliament and the minister. The team will start to make a list of important actors that have to receive money. The money will be used as an unwritten contract that they will support the arrangement. The amount will depend on the position in the budget discussion. The key important actors should be met, and their blessing should be obtained. This is where the corrupt actors are constructing the corrupt network.

> *So the key to obtaining the e-ID card project is at Mr Irman at the Ministry of Home Affairs ... While Mr Novanto (the chairman of the Golkar party) will help to obtain the budget [for the project]*

> *The key of this project is not in Sectoral Commission II of the house but at Mr Setya Novanto [Leader of Golkar's Faction]....*

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[2] The US$416.5 million e-ID card procurement project. This big scandal revealed in 2014 as one of the biggest corruption case in Indonesia. Nearly 50% of project funds were distributed to politicians, vendors, and ministry officials.

After the network is established, the next step is to make sure that the distribution of money is going as planned. In the e-ID case, there is a routine reporting mechanism from the vendor to the chair of the Golkar party as the project coordinator. Every problem should be informed quickly and the way to solve it will be discussed. The work here is policing, which refers to oversight activities performed to enforce, audit and monitor compliance. Since the higher official as top people in every social cocoon agrees with the project, there will be no objection from the lower officials in both the parliament and minister.

At the ministerial level, the important actor's task is to oversee the winning contractor. They will seek any possible ways to make sure the vendor will win the tender but in a legal way as possible. For example, the vendor will help the procurement committee to design the technical specification, which leads to a specific vendor. The additional requirement also announced but in a very short deadline. This is to make competitors unable to fulfil it. One high official at the minister can override the decision of the procurement team.

> *We are told to support the winning contractor, so it is said that PT PNRI [one state-owned enterprise] will participate in the tender, and there is a commitment fee that will be given by PT PNRI ….*

The relationship between parliament, government, and vendor during the budget discussion process is mostly about money distribution. All member of sectoral commission two as the partner of Minister of Home Affairs allegedly received the money[3]. The money also distributed to the top management of the budget committee to oversee the budget. They will make sure that the proposed budget for e-ID will get approval. In return, they will receive 5% commitment fee. Money is important to make sure that the budget committee was working with the same team and no unnecessary scrutiny from another member. The work of deterring is mainly performed by the sectoral and budget committee. Detering refers to coercive barriers to institutional change.

> *Then at the end of 2011, Mr Irman was met with by Mr Choiruman Harahap (Vice-chairman of the budget committee) to discuss a 5% of commitment fee…. From the beginning, it was established that the Ministry of Home Affairs would provide a 5% fee to the parliament.*
>
> *…. the portion is 5% for my friends in the House of Representatives, the House of Representatives including budget committee leaders, commission two chairman, budget committee members in commission 2, faction chairman and all members in commission 2.*
>
> *Before being allocated, the budget was planned for the program in the Ministry of Home Affairs; then there must be some funds provided for friends in the House. The money should be prepared before the discussion of the budget, in return for their support so that the budget will be approved.*

Corrupt action needs a good cover story to avoid any suspicion. Instead of breaking the formal institution, the corrupt actors tried to convince the public that the project was following the correct procedures. They promoted the importance of the e-ID project for society. Even the former Indonesian president claimed the e-ID project as the most accountable project. Valorising means circulating positive examples to the public to demonstrate the institutions' normative foundations. This is because the corrupt actors were very careful to orchestrate their corrupt actions.

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[3] There are 51 member of sectoral commission 2 the House of Parliament 2009-2014. Since the two biggest political parties' leader joined the network, automatically the majority member of sectoral commission and budget committee will support the e-ID project.

The plan was executed by following the correct procedures. But behind that process, there were [series of informal] meetings

After the budget was approved, the procurement team worked immediately. They announced the tender to the public. The team did gate-keeping work by building barriers around the procurement tender. First, the price list used for the e-ID project was set in the meeting with the vendor. Second, the project can be divided into nine sub-projects. However, the procurement team combine into one big project. This is to minimise tender participants so the predetermined vendor would win. Third, eight vendors submitted the proposal, but no one passed the technical evaluation. The higher officials override the decision. Fourth, although the winner, in this case, cannot meet the contract, they received full payment. The contract was modified nine times to keep the winner working and receive money. This is one mechanism of embedding the corrupt act into normal organisational practice. The actors instil the normative foundations of an institution into participants' day to day routines and organisational practices.

3. Mapping of Social Network on Corruption

The network constitutes efforts to preserve public secrecy about the corrupt practice. The members are prepared to sacrifice the truth to ensure influence and benefit. That's why the governance mechanism either in parliament, ministry, and company do not work as should be. Public secrecy then guides them in doing their function (Funnell, 2011). It becomes a social agreement on how to conduct monitoring work such as what to report and what not to report to the public. The public secrecy within the network is like an organising principle of social relations.

To maintain the corrupt actions, the actors need a network to obtain benefit from it. The member organised their action by using the principle of trust share and protect entire information over facts the keep on unrevealed toward an outsider (Numerato, 2016). They invest in the network to gain social or political position and outcome. The relationship that exists could be described as a patron-client connection as follows:

An exchange relationship…involving a largely instrumental friendship in which an individual of higher socioeconomic status (patron) uses his influence and resources to provide protection or benefits, or both, for a person of lower status (client) who, for his part, reciprocates by offering general support and assistance, including personal services, to the patron. (J. C. Scott, 1972).

The resulting network of corruption works through friendship, collegiality, and the maintenance of trust through money giving as social rituals. Unlike (To et al., 2014), this relationship is more like a business-like relationship than a kin-like relationship. Selling influence as a common transaction in the corruption scandal. Even there is a price-list for this type of transaction. This network also differs from the solidarity network as explained by (Ledeneva, 1998) and (Porta, 2017).
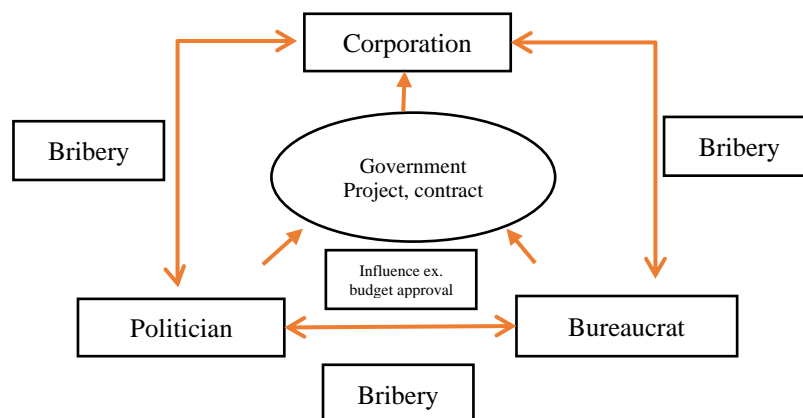

Figure 2. Typical Social Network of Corruption in Indonesia

We can see here that money-giving is very intensive within the network. The money-giving has a function to make the network work properly. Without it, no one willing to work to make the corrupt plan realised. At least there is three functions of money-giving, firstly, as unspoken contract to join the plan. Even without detail instruction, the receiver will understand the meaning behind the money is to support the project. Secondly, the money is to make less powerful actors follow the order and avoid betrayal. Thirdly, money is an expression to respect other people help.

We draw the analysis of money giving based on the concept of reciprocity from Mauss. Mauss, in his classic masterpiece conveyed that the gift was never "free" given without any obligation to repay it (Mauss & Guyer, 2016). In the history of human civilisation, the prize always creates an obligation for mutual exchange. A person who gets a gift from someone else must reward people for rewarding them, even though the nature of the exchange between them is unequal. The question that arises later is what is the power behind the reward given by a person that raises the obligation for the recipient of the gift to repay? The answer to that question according to Mauss Theory is a "total achievement", which is imbued with a "spiritual mechanism", involving the honour of both the giver and the recipient (the term "total achievement" or faith social fact). The transaction goes beyond the spiritual and material divisions in a way that Mauss finds almost "miraculous". In the gifts, there is the honour and dignity of the parties involved. The more expensive or luxurious the prizes are given, the stronger the dignity is asserted.

It contains three obligations in exchange theory from Mauss. First, giving gifts as the first step of establishing social relationships. Secondly, receiving a meaningful gift as acceptance of social ties. Third, reciprocate by rewarding with a higher value indicates social integrity. The obligations that occur in the prize exchange are reciprocal, so the value of the prize is soaring. The more expensive the value of the reward, the better, because the parties involved (give - receive - reply) are being exchanged.

The gift-exchange or gift-giving theory of the French anthropologist Marcel Mauss suggests that in primitive societies, interactions between citizens are warm and close to each other. They build social relationships that are face to face community interactions; this is reflected in the habit of gift exchange and gift-giving. The prize exchange illustrates a harmonious relationship among community members, represents the respect/respect of fellow citizens, reflects solid social cohesiveness, and paints personal closeness among the parties involved in the gift exchange. Gift-giving is also a symbol of civic culture, social virtue, and public morality among traditional societies. When a person is rewarded, he has a moral duty to reciprocate the gift with equivalent value or more as an expression of appreciation and actualization of the values of social virtue. This is a form of social ethics that marks respect for fellow citizens.

4. **Corruption Effect on Anti-Corruption Initiatives**

The issue in budgeting is fiscal restraint and balance of power (Dearden & Husted, 1990). The budget right makes the house stronger than the government. The budget right of the legislature has a strategic position. As the holder of budgetary rights, the legislative branch can determine the state budget. Even they have the authority to determine the amount of money for the project. The legislature determines the annual budget allocation and may even reject the government's proposed budget plan. This should be followed by proper governance and control.

Corruption by the House of Representatives is not merely about their official role, but also the integrity of members who are corrupt from the outset. The role of the budget committee or the authority of the House of Representatives in the budget field is only an instrument that members use to practice their corrupt character. In other words, system reformation or governance of budgeting should be followed up with improving the integrity of members.

Parliament should not be given the authority to manage the budget directly. Also, the discussion of project details that are usually an opportunity to ask for "quota" should be limited. Information on the details of the project will always be easy to sell by politicians to the local government and businesspeople, so the politician should be kept away from that opportunity. The opportunities to create a grand design in securing a project are very open.

Current accounting control cannot prevent this kind of scandals. The fact the misconduct in the budgeting and procurement is so deeply rooted has led to a norm of corruption (Nelson, 2017). The ineffectiveness of internal audit due to limited view on corruption as an agent and principal issue. The existence of an informal meeting in the budgeting process should be the red flag to overall budgeting processes. Without control, the result is an enormous misappropriation of public resources into needless projects and ineffective service delivery (De Renzio & Krafchik, 2007).

They are promoting greater public disclosure of budget information to enable more informed and broader public participation in budget debates. To prevent these corrupt practices, the parliament should discuss openly or use a system for all discussion on the state budget. The point of attention is not only at the time of the tender but also when the budget is set up. Lauth (1987) stated that the requirement for control in public organisations derives from the principle of accountability. Consequently, accountability mechanisms are mandatory to verify that governments meet their duties (Ríos et al., 2016). This can be in the form of budget transparency (Premchand, 1993).

CONCLUSION

This research examines the practice of *ngijon proyek* within a major corruption scandal in Indonesian public budgeting and procurement. The analysis explains how influential actors from parliament, government, and vendor are working together to maintain the corrupt practice. While the formal budgeting process exists, the informal process co-exists behind it. The informal process through the series of meeting and money giving mechanism is performed to secure a project. This process is rarely analysis within budgeting literature. The analysis shows how this informal mechanism can coexist with a formal process. Our research shows that an institutional approach can also contribute to temporal understandings of fraud since it examines how fraud and immoral cultures become institutionalised in organisations, fields and societies more generally.

The study complements and extends prior work on corruption from an accounting perspective (Cooper et al., 2013; Courtois & Gendron, 2017; Morales et al., 2014; Neu et al., 2013; Sargiacomo et al., 2015). Picking up on the approach proposed by (Torsello & Venard, 2016), the analysis explores the work of corrupt actors to maintain institutionalised corruption. Like previous research, we find that corruption is not explained by the fraud triangle approach (Schuchter & Levi, 2015). The actors see their action differently as 'a normal practice'. Moreover, the corrupt actors are aware of 'unstated contract' among them as a result of money-giving practice.

The research also offers a partial answer as to how corrupt practice persists even with the presence of intensive audit practice and growing demand for public accountability (Lehman & Morton, 2017). This is because of the mindset of corruption as an enduring feature of corruption still there inside the public sector actors in Indonesia. The excessive power of the budget committee and sectoral committee and lack of control might affect the corrupt behavior to reproduce. Thus, we argue that accounting control and governance should be supported by a social control mechanism (Courtois & Gendron, 2017).

To effectively combat the institutionalized nature of budgeting fraud, anti-fraud efforts must target the underlying norms, practices, and structures that enable and perpetuate fraudulent behavior within budgeting processes. This requires implementing strong internal accountability mechanisms, such as independent audits, transparent financial reporting, and robust oversight bodies, while fostering a culture of ethical behavior through leadership commitment and continuous training. Collaboration among government agencies, civil society, and businesses is critical to address both formal and informal systems that sustain budgeting fraud. Anti-fraud strategies should be context-specific and long-term, focusing on gradual reforms to disrupt entrenched fraudulent practices rather than relying on short-term punitive measures. By recognizing budgeting fraud as an institutional issue, these efforts can lead to more sustainable and effective change.

The current study studies a single case and illustrates how corrupt actors mobilize their skillful act to maintain institutionalized corruption. At the same time, the limitations of the study highlight the need for additional research that studies another institutional setting through different cases. The study of the backstage of corrupt practice is challenging, but it is essential to do because insight is very useful to design the correct anti-corruption initiatives. While the current study does not provide all of the answers, it does provide a starting point for thinking about the persistence of corrupt practice within the accounting domain. Future research on institutionalized corruption should actively engage with primary data to explore deeply corrupt actors' perception of their action. The role of a political party as in the network of corruption also need to be addressed. One of a public secret in Indonesia is there is a flow of money from the corruption to a political party. A politician is known as ATM for a political party. However, this public secret is difficult to proof and make it remain a secret.

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