

Understanding Corruption from Behavioral Perspective: A Case Study of Yogyakarta Special Province

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Understanding Corruption from Behavioral Perspective: A Case Study of Yogyakarta Special Province

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Abstract

Corruption has been a major problem in many countries and Indonesia is not an exception. Like a smothering weed, corruption has spread through every sphere of government whose perpetrators include, ministers, politicians, and members of the parliament, businessmen, and many others. Various efforts have been devoted by the authorities in combating corruption but the end of the war against corruption is nowhere near. As one of the major cities in Indonesia, Yogyakarta Special Province is also facing the corruption problems which need serious attention evidenced by a number of high profile corruption cases perpetrated by public figures such as mayor and head of regional parliament. This article aims at discussing corruption in Indonesia with special reference to Yogyakarta Special Province from behavioral perspective to shed some light on what causes corruption to occur and how to prevent it.

A View of Corruption in the Indonesian Regions

At the national level, corruption remains a major problem in Indonesia despite the campaign promises of the political parties currently in power. New corruption cases emerge everyday perpetrated by high profile public figures such as members of the parliament, political figures, ministers, etc. A noticeable trend in the corruption cases in Indonesia is that the perpetrators are seemingly getting younger and smarter by the day. For example, Gayus Tambunan, a low-level government tax official had engaged in money laundering and embezzlement for major companies in Indonesia is evidence that young professionals may have been exposed to the corruption culture of the country (Kimura, 2012, p. 187). In the case of Gayus Tambunan, among the things that made him famous was his act of bribing police and immigration officials so as to be able to take frequent trips abroad during his detention time (Kimura, 2012, p. 187). Another high profile case involving young politician is that of Muhammad Nazaruddin, a former treasurer of the Democratic Party who allegedly arranged kickback deals for the 2011 SEA Games in Palembang, Sumatra (Kimura, 2012, p. 188). Similar to Gayus, Nazaruddin's case caught media attention for his adventurous escape to Singapore, Vietnam, Cambodia, Spain, and the Dominican Republic before his arrest in Colombia (Kimura, 2012, p. 188).

At the regional level, there have been many cases of corruption in Indonesia perpetrated by the head of the regions. Corruption commonly occurred in the areas such as goods and services procurement, budgetary misappropriation and bribery. Such areas are prone to corruption due to, among other things, the need for political funding in particular during the regional elections. According

to the Ministry of Internal Affairs, there are approximately 36 percent of the Heads of regions who are having legal problems related to the goods and services procurement, 44 percent are involved in budget misappropriation and the rest are involved in bribery, unauthorized collection and inappropriate license granting (Kompas, 2012). According to the data of cases investigated by the Corruption Eradication Commission (KPK), procurement fraud and bribery appear to be the most common types of major corruption (more than Rp. 1 billion or \$US 104 thousand).

Table 1: Corruption Cases Investigated by the Corruption Eradication Commission

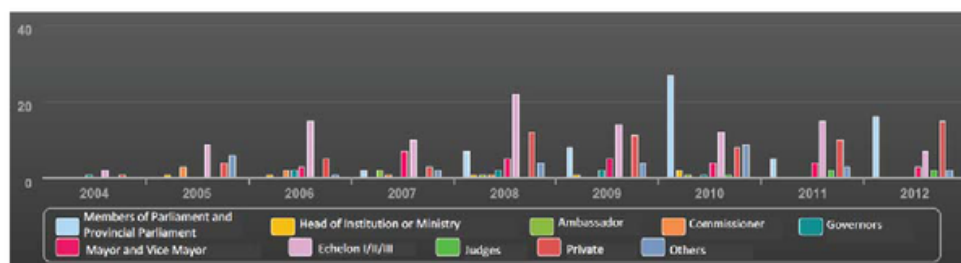
	Procurement of Goods and Services	Bribery	Budget Misappropriation	Unauthorized Collection	Licensing
2004	2	-	-	-	-
2005	12	7	-	-	-
2006	8	2	5	7	5
2007	14	4	3	2	1
2008	18	13	10	3	3
2009	16	12	8	-	1
2010	16	19	5	-	-
2011	10	25	4	-	-
2012	10	32	1	-	-
Total	106	114	36	12	10

Source: Adapted from the Corruption Eradication Commission (2012)

According to the Vice-Chairman of the Corruption Eradication Commission (KPK), Busyro Muquoddas, in many cases of budget misappropriation, the offence is perpetrated through State Budget (APBN) and Regional Budget (APBD) policies (Kompas, 2012). This fraud is believed to have been caused by the lack of integrity and morality which was believed to be rooted particularly in the recruitment of the heads of regions from political parties based solely on political interests instead of competence (Kompas, 2012). The Executive Director of Lingkar Madani for Indonesia, Ahmad Fauzi Ray Rangkuti, argued that the high number of corruption cases suggests the lack of seriousness in criminalizing corruptors (Kompas, 2012). Furthermore, a Transparency International Indonesia researcher, Reza Syafawi, believed that to combat regional corruption, every head of regions involved in corruption should be put in prison (Kompas, 2012). On the other hand, to prevent corruption, transparent budgeting process should also be implemented (Kompas, 2012).

In relation to the high cost of regional election, the Coordinator of the Indonesia Corruption Watch (ICW), Danang Widoyoko, the Law No. 32 Year 2004 on Regional Government provides an opportunity for high cost regional election to take place (Kompas, 2012). The head of region candidates are commonly required to spend a huge amount of money for competing in the election through political parties as well as to attract voters (Kompas, 2012). This will create pressure for those who win the elections to try to get their election money back using their newly acquired positions (Kompas, 2012).

Figure 1: Perpetrators of Corruption Cases Investigated by the Corruption Eradication Commission



Source: Corruption Eradication Commission (2012)

High profile corruption cases involving procurement of goods and services which involve heads of regions include cases of:

1. Corruption of Firefighter vehicles (Rp. 5.4 billion or \$US 562 thousand) perpetrated by IA who was sentenced to 2 years in prison on 23 August 2010.
2. Corruption of Flood Control Project (Rp. 5.1 billion or \$US 531 thousand) in 2008 perpetrated by IM, who received a sentence of 3.5 years in prison on 29 September 2011.
3. Corruption of Slawi ring road development (Rp. 3.95 billion or \$US 411 thousand) perpetrated by AR, who received a sentence of 5.5 years in prison on 24 November 2011.
4. A bribery attempt (Rp. 99.9 million or \$US 10,000) by FL, who was sentenced to 2.5 years in prison on 17 January 2012.
5. A bribery attempt (Rp 1.6 billion) to a member of the Regional Representative Council (DPRD), a bribery to win the Adipura trophy (Rp. 500 million) and a bribery to a member of the Supreme Audit board of Indonesia (BPK) by MM, who was sentenced to 6 years in prison on 7 March 2012.
6. A bribery (Rp. 5.2 billion) to a member of Regional Representative Council (DPRD) related the formulation of the Regional Budget for year 2012 by SHS. The offender was arrested by the Corruption Eradication Commission (KPK) on 30 March 2012.

A View of Corruption Cases in Yogyakarta

Yogyakarta Special Region (DIY) is one of the major provinces in Indonesia. It consists of five regencies: Bantul, Sleman, Yogyakarta City, Gunung Kidul, and Kulon Progo. Yogyakarta Special Region Total population in 2010 was approximately 3.5 million with Sleman as the most populated regency with around 1 million populations (Centre for Construction and Residence Development Information, 2012).

In terms of corruption, Yogyakarta is also facing similar problems with other major cities. Corruption in Yogyakarta is commonly perpetrated by members of executive (mayor, region's secretary, general election committee and heads of villages) legislative institutions (members of regional parliaments), private sector professionals (management of foundation and private university chancellor) and government owned companies' employees.

Common types of corruption Yogyakarta include price/cost inflation, disaster fund misappropriation, project budget misappropriation, profession's allowance inflation, and procurement of goods, budget duplication, collusion between government officials and private sector employees and gratification. The followings are examples of corruption cases in Yogyakarta Special Province in the period of 2005 to 2011.

Table 2: Major Corruption Cases in Yogyakarta Special Province from 2005 to 2011

No	Offenders (Initials)	Type of Institution	Pattern of Corruption	Location
1	I.P	Government	Travel allowance inflation within the period of 2009 - 2010.	Yogyakarta City

Table 2: Major Corruption Cases in Yogyakarta Special Province from 2005 to 2011 - continued

2	A.B.	Private	Misappropriation of the Yogyakarta Earthquake (2006) Rehabilitation fund amounted at Rp1.75 billion	Yogyakarta City
3	D.W.	Private	Misappropriation of student entry fee for academic year 2006 and 2007 with estimated total value of Rp 2.4 billion.	Sleman Regency
4	C.L.	Government	Inappropriate post - employment allowance (Rp 75 million per person) which was in compliance with regional regulation but was not with Minister of internal affair's Letter	Yogyakarta City
5	S.G	Government	Insurance duplication of civil servants in 2004 which had cost the country Rp 1.7 billion	Gunung Kidul Regency
6	K.D	Government	2005 Budget misuse of Rp 3.4 billion	Kulonprogo Regency
7	A.I. and S.D.	Government	Corruption on the 2004 presidential election operational fund which totaled Rp 289 million	Bantul Regency

Sources: Adapted from various mass media

The Post - Employment Benefits Corruption of the Members of the Yogyakarta City Regional Representative Council

The case started with a general meeting of the Yogyakarta City Regional Representative Council (DPRD) on Tuesday 4 November 2003 at which the Mayor presented a financial note on the regional regulation draft of the 2004 regional budget (High Court of Yogyakarta, 2007). On Tuesday, 30 December 2003, Mr. CLY chaired an internal general meeting of the Regional Representative Council (DPRD) whose results include the decision to grant "appreciation allowance" to 40 DPRD members who served during the period of 1999 – 2003 each received Rp 75 million with a total allocated fund of Rp 3 billion (Supreme Court of Indonesia, 2011). Such decision is believed to be not in compliance with the Ministerial Decree No. 29/2002 which rules that the formulation of a regional budget (APBD) must take into account the current economic and financial condition of the region (High Court of Yogyakarta, 2007). Regardless of this fact, the decision to grant the appreciation money remained unchanged as stipulated by the issuance of the Yogyakarta City Regional Regulation No, 6 Year 2003 on the APBD for year 2004.

A chair meeting was held on 28 January 2004 to discuss the minister's decree by which it is clear that appreciation allowance is not recognized in the remuneration system, only the representation, family, package, functional, special, committee, commission, honorary council, and health allowances are recognized in the system. Nevertheless, the minister's decree was only treated as a reference and not a basis for changing the 2004 regional budget. Additional warning later came from the mayor of Yogyakarta City through a letter (February 2004) urging the council to re consider the granting of the appreciation allowance. Again, Mr. CLY only treated this letter as an additional "archive" and was sent directly to the council's secretary without further consideration. Another letter from the mayor came on

23 June 2004, again, to urge the council to consider again the new regional budget (APBD) but the letter was simply ignored.

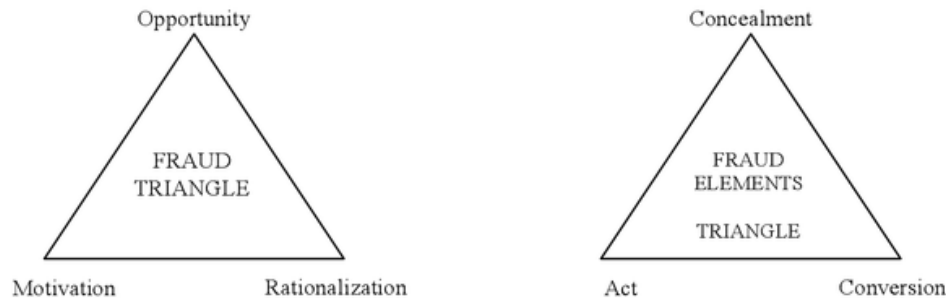
The School Book Procurement Case in the Sleman Regency

The case started from the letters from the Head of Department of Education of the Sleman regency on 19 February and 30 March 2004 to the Mayor of the Sleman regency on the request to directly appoint the vendor (without the usual auction mechanism) for school book procurement. The mayor of Sleman regency granted the request and based on which a publisher, PT Balai Pustaka, was appointed as the vendor for the project. The decision was also informed and was supported by the Head of the Sleman Regional Representative Council (DPRD). According to the Presidential decree No. 80 Year 2003, direct appoint of vendor can only be done under the conditions that: it is for an emergency situation; the project is of secrecy for the sake of safety and security, the project is of small scale; and the goods are of a very specific nature (*Presidential Decree No.80 Year 2003 on Government Procurement of Goods and Services*). The appointment of PT Balai Pustaka does not fulfill the requirements for direct appointment without auction mechanism which resulted in the indictments of the Head of the Department of Education, the Mayor of Sleman regency, and the Chairman of the Sleman Regional Representative Council (DPRD) (Supreme Court of Indonesia, 2010). The loss from this offence was estimated to be Rp 12 billion.

A Behavioral View of the Corruption Cases

As a type of fraud, corruption is commonly caused by three factors, pressure or motivation, opportunity and rationalization (justification of one's act to avoid guilt) also known as the Fraud Triangle¹ (Cressey, 1950). From the pressure or motivation point of view, as suggested by various studies, greed has always been thought as a driving factor behind many fraud cases (Prabowo, 2011). This is often seen in what is known as the "living beyond means" phenomenon in the society. The 2012 study from the Association of Certified Fraud Examiners (ACFE), for example, has always put one's desire to live beyond means as a the most observable behavioral symptoms from fraud offenders all around the world (Association of Certified Fraud Examiners, 2012). In many corruption cases in Indonesia, a common noticeable "red flag" from the offenders is their lavish lifestyle as evidenced by their personal assets such as large houses, fancy apartments, luxurious cars, top of the line jewelries, etc. The possession of such assets is part of what is known as the "conversion" element of the Fraud Element Triangle (Albrecht, Albrecht, Albrecht, & Zimbelman, 2009, p. 85). Whereas the Fraud Triangle explains about the "why" element of fraud, the Fraud Element Triangle focuses more on how it is perpetrated. According to the framework, three essential elements of a fraud are: act; concealment; and conversion (spending or using the proceeds of fraud) (Albrecht, Albrecht, Albrecht, & Zimbelman, 2009, p. 84).

1. The fraud triangle concepts, which were initially proposed by Donald Ray Cressey, are now among the most well-known frameworks for analysing frauds around the world. In his original work, during the course of his PhD study, Cressey often (if not always) used the term 'trust violation' in describing the offence in question —embezzlements. For more discussion, see Cressey (1950). For his PhD study, Cressey, in the late 1940s, interviewed nearly 200 incarcerated embezzlers, including convicted executives. For more details on Cressey's research method for his PhD, see Cressey (1950, pp. 27-55).



Opportunity for committing fraud may come from one's position in his organization that can be misused for obtaining unlawful benefits. According to the ACFE's biannual study, generally, the higher a fraud perpetrator's position in his organization, the more damaging his fraud for his organization will be (Association of Certified Fraud Examiners, 2012). In most if not all cases of corruption in Yogyakarta as well as in Indonesia, the perpetrators are those who are entrusted with certain powers that come with their positions which enable them to make important decisions in their organizations. As seen in a number of corruption cases in Yogyakarta, mayors and members of regional representative council have misused their powers to gain unlawful benefits. This is seen by many as somewhat related to how they have come into powers that is using corrupt practices such as bribery and election fraud which may have cost them a fortune. Such cost needs to be recovered using whatever means possible including fraud.

Rationalization in one's fraud is a more (sometimes much more) subtle causal factor to be observed in the Fraud Triangle framework. It is simply a way for the offender to justify their actions. According to Cressey (1950, p. 201), rationalizations are not merely *ex post facto* justifications for conduct which have already been enacted, but are pertinent and real reasons which the person has for acting. This is to say that offenders may have their justifications before or after their actions. Clark et al. (2006, pp. 135-136) are of the opinion that rationalization can take various forms, such as: 'it's just temporary', 'management doesn't care', 'management participates in, expects and rewards this kind of behavior', 'no one is hurt and the company is helped' and 'I deserve this'.

As suggested by the Transparency International's Corruption Perception Index as well as Bribe Payers Index, for the past several years, Indonesia is among the most corrupt countries in the world (Transparency International, 2011b; Transparency International, 2011a). Additionally, another global study by Ernst & Young revealed that 60% of Indonesian respondents believe that paying cash (bribing) to win a business is an acceptable business practice (Ernst & Young, 2012, p. 5). These suggest that fraud may have been part of the country's culture and serious attention needs to be given to it. Among the various ways fraud offenders rationalize their offence, one of the most common rationalization appears to be "this is how business is done around here" which is closely tied to, among other things, the organizational culture at fraud offenders' workplaces.

It has many things to do with the fact that fraud perpetrators are generally intelligent people. A fraud perpetrator's intelligence is a prerequisite in executing a fraud scheme successfully. As stated by the founder of the Association of Certified Fraud Examiners, Joseph Wells, there are four essential elements of a fraud (Wells, 2008, pp. 8-9):

- A material false statement
- Perpetrator's knowledge about the fact that such a statement is false
- Victim's reliance on the false statement
- Damages incurred by the victim

The above implies that only those with sufficient degree of intelligence can utter convincing false statements by which they can deceive others into doing their bidding. ACFE's global fraud study revealed that around 54% of fraud offenders had a college degree or higher (Association of Certified

Fraud Examiners, 2012, p. 50). Apparently, this also applies in the case of corruption in the Yogyakarta Special Province in which many of the offenders or suspects had bachelor degrees or higher.

As a way of justifying misconduct, fraud rationalization is thought by many behavioral scientists as a complex psychological process inside one's mind. It includes not only offenders deceiving others but also deceiving themselves into thinking that what they do is not a crime. To ease the guilt from committing fraud, they justify the crime by using situation-specific perception. As argued by Murphy and Dacin (2011, p. 610):

An individual who rationalizes a behavior still holds the same overall attitude toward that behavior, but justifies it with situation-specific perceptions. Individuals who rationalize fraudulent behavior are able to sleep at night, believing they are honest and ethical.

There are cases where fraud offenders think that they are helping their organization or fellow employees in solving their financial problems. An example is financial statement fraud where fraud offenders manipulate their companies' financial statement so as to attract more investors from the stock market in order to avoid bankruptcy (Murphy & Dacin, 2011, p. 610). In other cases, fraud offenders argued that their misconducts are not too bad compared to other more damaging frauds (Murphy & Dacin, 2011, p. 610).

Many believe that the severe corruption problem in Indonesia is also caused by the quality of our education system. As seen during the National Exam time, there have been evidences on the academic fraud perpetrated not only by students but also by lecturers and schools particularly to ensure their success in the exam. As education is known to be very influential in shaping one's morality, ensuring that the entire process is conducted in a fraud free environment is of outmost importance. For this matter, it is of no surprise if during the annual National Exam, the Indonesian Government took very serious measures to secure it (Prabowo, 2012). The National Police was even involved in ensuring the integrity and accountability of the entire process of the exam (Prabowo, 2012). The government's seriousness in securing the National Exam is said by many as comparable to that of a preparation for a war (Prabowo, 2012).

To combat corruption, strengthening Indonesia's legal system is only part of the solution. Other measures should also be taken involving various parties in Indonesia. As the existence of Fraud Triangle is believed to be the primary cause of the fraud problems in Indonesia, diminishing the triangle's three elements (pressure/motivation, opportunity, and rationalization) may become a viable solution. Pressure to commit fraud can be managed by, for example, ensuring that employee salaries and wages are adequate for fulfilling at least their basic needs. Building the country's morality is also crucial in particular to curb motivation to commit fraud. This can be achieved through the existing education system in which future generation will be taught about honesty and the importance of truth and the value of trust. Nevertheless, this will require the system itself to be a fraud free environment otherwise it will only provide future generations with an early exposure to fraud.

Fraud opportunity can be managed by putting in place strong internal control to prevent anyone from abusing his powers. Organizations must also be armed with whistle blowing mechanism to report and fraud within. According to ACFE's global study, 43% of fraud cases were initially detected through "tip" (Association of Certified Fraud Examiners, 2012, p. 14). In about 51% of cases, employees became the source of the tip (Association of Certified Fraud Examiners, 2012, p. 16). This signifies the importance of a whistle blowing system in an organization as part of its internal control.

Rationalization, despite its subtle nature, can also be managed to reduce the possibility for fraud to occur. Reshaping the organizational culture to become more transparent and accountable is a good way to reduce fraud rationalization since it will make it difficult for a fraud offender to say "everyone is doing it here" to justify his misconduct. Closing the loopholes in the current anti-fraud related regulations is also important since many offenders commit fraud and justify it by saying that the existing regulation says nothing about it. Many fraud offenders believe that their organizations deserved to be victimized for some reasons such as paying lower than expected salary or mistreating

employees in the past. To minimize this kind of rationalization, an organization needs to maintain its relationship with its employees by, for example, having regular discussion about current issues in the organization and always treating employees with respect.

Conclusion

Just as in many other countries, fraud is a major problem in Indonesia which needs a major solution. The corruption culture appears to have been spreading like a cancer from the central to regional governments. A number of heads of regions as well as members of regional parliaments had been incarcerated for misusing their positions and powers to gain personal benefits. Nevertheless, there seems to be an endless supply of fraud offenders as new corruption cases emerge from time to time. Such problem is believed to have been caused by the availability of opportunity accompanied with strong pressure or motivation as well as rationalization to commit fraud. As the most popular type of fraud, corruption is a multi – dimensional problem which must be dealt with using multi layered approach. In principal, since its occurrence is closely related to the pressure/motivation, opportunity and rationalization which are perceived by the offenders, diminishing the Fraud Triangle is an effective way for fraud prevention. This must be supported not only by the authorities but also by the entire elements of the society including the education system.

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