

Challenges in Anti-Corruption Leadership in Local Government

Khaira Maulidiah¹, Daniel Muyassar², Saddam Rassanjani³

^{1,2} Universitas Syiah Kuala, Indonesia

³ University of Strathclyde, Scotland, United Kingdom

(Corresponding author: khairamaulidiah@gmail.com)

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ABSTRACT

This study analyzes the challenges of anti-corruption leadership in Indonesian local governments, focusing on structural, cultural, instrumental, and managerial constraints. Using qualitative methods with the approach of literature studies and case studies in Aceh and West Java, this study identifies factors that hinder the implementation of anti-corruption policies, such as weak supervision, low community participation, and insufficient resources. The results show that corrupt practices, including abuse of authority and manipulation of budgets, are frequent in local governments, creating economic and social losses. This research highlights the need for multi-stakeholder collaboration, strengthening the legal framework, and the use of digital technology to increase transparency and accountability. These findings provide important insights into the strategic steps needed to effectively tackle corruption and realize clean and integrity governance at the local level.

Keywords: Anti-corruption; Local Leadership; Regional Government; Transparency; Accountability.

INTRODUCTION

After the 1998 reforms, the Indonesian government aspired to build a clean, transparent, and strong government in national development efforts (Mudhoffir, 2023). The spirit of carrying out this reform is evidenced by the formation of a series of policies and laws specifically designed to overcome various problems in this country such as the problem of Corruption, Collusion, Nepotism (KKN) which has been an obstacle to the progress of national development, this is contained in Law No. 28 of 1999 "regarding the administration of a clean and free state from harmful practices". This law is the legal basis in efforts to eradicate corruption and ensure transparency and responsibility in the administration of government. Furthermore, it is contained in Law No. 25 of 2004 "concerning the National Development Planning System (SPPN) regulating the preparation and implementation of development plans with a more structured, efficient, and transparent approach". The purpose of this law is to ensure that every government program and policy is based on careful planning and responsible implementation. Then Law No. 33 of 2004 was introduced which regulates "the financial balance between the central and regional governments, ensuring that each region gets sufficient resources to implement useful development programs". The last is Law Number 20 of 2001 concerning Corruption Crimes which mentions various activities that are included in the crime of corruption, but not limited to, acts that harm state finances, bribery, embezzlement by officials, extortion, fraudulent acts, conflicts of interest in the procurement of goods and services, and the receipt of gratuities.

If we look at the field all policies regarding KKN are often not realized properly, starting from the beginning of the issuance of this policy until now there are still so many people who are corrupt for their interests, according to data from the Corruption Eradication Commission (KPK) shows that bribery is the type of corruption crime that occurs the most today, followed by the crime of procurement of goods and services which ranks second, and budget abuse which ranks third. In addition, the practice of prioritizing the interests of families who have legal standing has been rooted for generations as if it is difficult to change, giving birth to a culture of nepotism that significantly increases the risk of corruption in the contemporary bureaucratic system.

Based on the data listed on the [Saberpungli.id](https://saberpungli.id) website related to reports of corruption crimes related to illegal levies throughout 2021, the Pungli Eradication Task Force managed to uncover thousands of cases, especially in the public service sector, with numbers varying between thousands to hundreds of thousands. As of August 2021, the number of cases resulting

from the Hand Capture Operation (OTT) reached 947 cases, with a total of 1,142 suspects and 67,764,500 evidence. In addition, the Ombudsman of the Republic of Indonesia (ORI) recorded around 16,000 complaints of alleged malpractice in 2021 and based on data listed on the website, there were 161 cases of corruption related to illegal levies throughout 2023. The data on these cases shows that corruption perpetrators are dominated by Civil Servants (PNS), which reach 37.89% of the total cases handled by the Corruption Eradication Commission (KPK), if you look at the comparison, there has been an increase in cases between 2021 and 2023.

The government must work more actively if it sees these conditions, and corruption disputes become systemic disputes, so a methodical strategy is needed, both enforcement and prevention efforts. In order to ensure the implementation of prevention and enforcement efforts, as well as provide tangible results to the community in an effort to restore religion as a rule and state administrator, as well as to foster anti-corruption awareness among citizens, the National Action Plan for the Eradication of Corruption, Collusion, and Nepotism was prepared. Prof. Raden Subekti Tjitrosoedibio, SH, underlined that actions intended to benefit oneself directly or indirectly are very detrimental to the country, especially in the financial and economic realms. Corruption has become a very troubling epidemic in Indonesia, affecting every part of life, from the processing of death certificates to the acquisition of birth certificates, and is prevalent in the legislative, executive, and judicial branches.

In terms of finance and economics, one of them includes fiscal decentralization and autonomy, fiscal decentralization comes from the idea that local governments are closer to the community so that they are more aware of their needs and desires than the central government. This approach aims to encourage economic growth at the local level, providing public services and infrastructure based on the characteristics and potential of each region. However, this combination of fiscal decentralization and abundant natural resources does not guarantee massive development for local governments in Indonesia and also lacks a responsive and effective government to the rapidly evolving situation. Until now, there are still so many challenges faced by the government both at the national, provincial and district levels in facing and eradicating acts of corruption.

Although several previous studies have discussed the challenges facing anti-corruption government, there are still gaps in the literature that analyze in depth how democratic principles

are applied in the context of crises (Hope, 2024). Most studies focus on the corruption aspects or challenges in eradicating leadership without paying enough attention to how multi-stakeholder decision-making processes can affect the outcomes achieved. Therefore, this research will contribute to the anti-corruption leadership literature by offering a more comprehensive analysis of how local governments are addressing this already cultured problem.

Thus, this study aims to make a significant contribution to identifying and analyzing the anti-corruption leadership literature in local government, especially in understanding the dynamics between challenges and obstacles. This study will combine theories with historical analysis of the actions taken by local governments in addressing these issues and whether we can emulate the legal policies of other countries to eliminate corruption and realize a corruption-free Indonesia as well as how solutions are in overcoming these challenges. In the implementation of policies and community services, local governments have a very important role in the implementation of services, even though the government has implemented policies and laws and other things to overcome this corruption problem, there are still many obstacles and major challenges faced by local governments in establishing anti-corruption principles.

METHODS

This study uses a qualitative method with a literature study approach and a case study method to analyze the challenges in anti-corruption leadership in local government, especially in Aceh and West Java. The researcher also applies the purposive sampling technique to select local government areas that have adopted anti-corruption policies, and in writing will involve officials and the public who have a deep understanding of this issue and who are perpetrators of corruption. The selection of the location of the case study will be based on the differences in regional characteristics, such as big cities, small towns, or disadvantaged areas.

The focus of this research is on several key variables that have the potential to affect the success of anti-corruption leadership at the local government level, including: Leadership Quality, Supervision and Law Enforcement, Organizational Culture, Community Participation and limited resources that affect the effectiveness of the implementation of anti-corruption policies. After data collection, researchers will analyze the challenges faced by regional leaders in implementing anti-corruption policies. Researchers will also identify factors that affect the success or failure of the implementation of the policy, such as internal resistance, weaknesses in the surveillance system, and lack of support from the community. The discussion will be

conducted by linking research findings with relevant theories on leadership, governance, and corruption prevention.

Data was collected through a systematic review of the literature from sources available on academic platforms such as Google Scholar and major historical documents, including updated case studies. The data analysis process is carried out by thematic analysis that identifies key themes such as the challenges faced, the implementation of anti-corruption policies, their impact on economic turnaround and development, and community participation in supporting this policy and the law enacted. To ensure validity, the study uses verified and relevant academic sources to the topic. Reliability is maintained with a consistent approach in the selection of literature and transparent analysis. This research has limitations on the use of secondary data, but still provides a deep understanding of the challenges in anti-corruption leadership in local government.

RESULTS AND DISCUSSION

Corruption in Local Government

Since the Dutch colonial era and continuing until now, this Corruption has caused various losses ranging from state financial losses to losses to the morality of the community, Corruption that has developed to the stage of hyper-corruption has a very worrying impact. This phenomenon is often seen in local governments, especially at the sub-district or village level in various regions in Indonesia. Corruption that takes place systematically results in economic losses by destroying incentives that should exist. Furthermore, this also causes political losses due to the neglect of the functions of state institutions, as well as social losses where wealth and power are taken over by parties who do not have the right to do so, Corruption also often occurs in the procurement of goods and services in local governments. Collusion practices between procurement officials and service providers are often the main cause of budget misuse. In many cases, project tenders are managed in a non-transparent manner and the winner of the tender is often predetermined. This results in the waste of the regional budget and the poor quality of the project, which ultimately harms the community who should be the beneficiaries of development. In addition, there is also the practice of giving bribes or bribes to government officials so that the project can run according to the wishes of several parties.

In addition to weak community control and supervision, there are opportunities taken by interested individuals. Even nationally according to ICW (Indonesian Corruption Watch), until the end of 2017 there were 900 village heads who had problems with the law related to the management of village funds that were corrupted. This figure is certainly a common concern, some others are forced to go under bars because it is proven that they blame village financial management that is not in accordance with the rules (Setiawan & Saleh, 2021). This corruption case almost occurs in all districts/cities in Indonesia, village funds have been divided and entangled in corruption cases in almost all districts/cities in Indonesia. Looking at the existing figures, this pattern of corruption seems difficult to avoid due to various factors. One of the main problems is the lack of supervision and capacity in monitoring, especially when you look at the number of villages in Indonesia reaching 83,971 villages.

As part of efforts to bring the government closer to the community, local governments must play a major role in creating a clean and transparent government. However, the reality shows that many local governments are trapped in corrupt practices that harm the community and hinder regional development. At the regional level, corruption can manifest itself in various forms, such as misuse of budget funds, bribery in the purchase of goods and services, and receipt of tips by local government officials. In addition, local governments often face limitations in terms of adequate capacity and resources to implement anti-corruption measures effectively.

Many regions, especially remote areas or with limited budgets, have difficulty building adequate monitoring systems. For example, internal control bodies such as regional supervisory authorities often do not have the authority or independence necessary to monitor the effective use of the budget. The inability of these institutions to recognize and manage the potential for abuse of power opens up space for corrupt practices. In addition, existing regulatory institutions are often influenced by complex political relationships, so regulators may be reluctant to take decisive action against their political counterparts.

There are several causes of corruption in local government, one of which is the "abuse of authority" by regional heads, they often take advantage of their position to commit acts of corruption can occur in bribery transactions, cutting project budgets and even buying and selling positions (Madril, 2018), "Intervention in the APBD" often occurs when regional heads are involved in the management of regional budgets. One way to do this is by manipulating the procurement of goods and services, such as marking up prices or creating fictitious expenses. This kind of practice opens up loopholes for them to gain personal benefits from government

projects, and the "high political cost" in the election of regional heads is one of the factors that trigger corruption in local government, where candidates are often forced to spend large sums of money for the smooth running of election campaigns, which in turn encourages them to commit acts of corruption in order to recover the capital that has been spent after the election campaign. Featured hotels. Based on the amount of data, it shows that between 2004 and early 2022, the Corruption Eradication Commission (KPK) has arrested 22 governors and 148 regents/mayors related to corruption cases.

Challenges in Anti-Corruption Government

The challenges in implementing hyper-corruption government at the regional level are very complex and diverse, although various efforts have been made such as the implementation of policies, regulations, and the establishment of supervisory institutions, in reality major challenges still exist in the field. One of the main obstacles in efforts to eradicate corruption is weak leadership, many regional leaders do not have a strong political commitment to prevent corruption, so it is the main obstacle in carrying out effective efforts to eradicate corruption. Regional leaders are often involved in patronage relationships with certain groups or have strong political dependence, making it difficult for them to take firm action against corrupt practices. This situation creates a climate that does not support the creation of a transparent and accountable government (Wijayanti & Kasim, 2022).

Weak internal supervision is one of the major challenges in efforts to eradicate corruption. Supervisory authorities at the local level, such as regional inspection offices and internal control bodies, are often faced with limited resources that make it difficult for them to carry out their duties effectively (Budirahardjo & Baskara, 2019). Many regulators are also caught up in conflicts of interest and have mutually beneficial relationships with officials they are supposed to oversee. This situation resulted in oversight mechanisms not functioning as expected, leaving room for officials to abuse their authority without fear of repercussions. In addition, the low capacity of employees in supervisory institutions also contributes to the inadequacy of the supervisory function itself.

Another challenge that is no less important is the low level of community participation in supervising government activities where often the government does not effectively monitor the use of public budgets and the implementation of policies implemented by local

governments, this low level of community participation often occurs due to a lack of awareness of their rights to access public information and report if there are violations. This may be caused by the fear of retaliation from the officials in power so that these people are hesitant to report the corrupt practices they witness. This situation contributes to low public participation in efforts to create a transparent and accountable government (Zulfa et al., 2022).

If communities actively participate in corruption prevention, the opportunities to improve governance and create a more transparent environment will increase resulting in greater responsibility in this process, a national strategy that emphasizes community movements and involves broad participation from civil society is essential in combating increasingly corrupt practices often referred to as hyper-corruption. With the existence of communities that act as government partners, opportunities to overcome this problem will be even greater. This collaborative approach allows for more effective oversight and strengthens accountability at all levels of government.

Corruption is still an issue that worries the community, with a significant increase every year. Therefore, a systematic approach is needed in terms of education and advice on corruption. These steps must be carried out on an ongoing basis. Increasing public understanding of the negative impacts of corruption as well as their rights as citizens and individuals can make them proactive agents of change (Andrean, 2024). When corruption is rampant in society and becomes a part of daily life, the impact is so bad that the society will be trapped in chaos, where the social system cannot function properly. Every individual begins to prioritize personal interests and even tends to be selfish so that it results in the loss of a sincere sense of unity and brotherhood, this will also pose a serious threat to the moral and intellectual standards of society. In an environment full of corrupt practices, noble values and nobility seem to be lost. As Theobald stated, corruption creates an atmosphere of greed, selfishness, and cynicism.

One of the most dangerous effects of long-term corruption is the losses suffered by the younger generation (Napisa & Yustio, 2021). In a society that considers corruption as commonplace, children grow up with antisocial traits. They learned that corruption is something commonplace, it can even be considered a culture. As a result, their character development is disrupted, so they become accustomed to questionable and irresponsible honesty. If viewed in the local context, this corruption is a serious obstacle to the economic growth of a country or region. When elements of corruption are mixed in the implementation of an economic project – such as bribery to obtain project approval, nepotism in the

appointment of project implementers and embezzlement in the implementation – the hope of desired economic growth is diminished.

According to the International Transparency report, corruption also causes a decline in investment, both from domestic and foreign capital. Investors are often reluctant to spend their money if they have to pay unnecessary additional costs, such as bribing officials to get approval or paying security fees to certain parties to protect their investment (Napisa & Yustio, 2021). The government has also established other commissions, such as the State Administrator's Wealth Audit Commission (KPKPN), which is directly related to the prevention and eradication of corruption crimes. However, there is a view that the rapid institutional changes actually contribute to the spread of corruption in the regions. Changes in government structures and political dynamics have the potential to affect the behavior of political actors, as well as the mechanisms and political implications that emerge. In addition, the weak formal rule of law, along with the lack of support from law enforcement agencies and uncertainty in the implementation of regional autonomy further exacerbates the condition.

Decentralization and deconcentration have had a significant impact on the expansion of new regions in Indonesia. In the introductory speech of the 2012 State Budget Financial Memorandum in front of the plenary session of the House of Representatives of the Republic of Indonesia and the House of Representatives of the Republic of Indonesia, it was revealed that there were 337 proposals for the expansion of new regions. The proposal consists of 42 provincial expansions, 248 district expansions, 36 urban expansions, 6 special regional expansions, and 5 expansions for special autonomy. Regional autonomy has contributed significantly to improving the life of the nation and state in this republic. With the existence of regional autonomy, there is a political transformation and the distribution of power that is no longer centralized like during the New Order period. Power now extends to the regions, giving the Regents and Mayors greater authority in the management of their territories. Through this autonomy, regional heads have the flexibility to formulate public policies aimed at encouraging economic growth and attracting investment to their respective regions. Indeed, if we look at this Autonomy policy, it intends to create progress in a region, but this is often used as a place for corruption for irresponsible governments.

Regarding the Regulation of the Minister of Foreign Affairs number 13 issued on December 13, 2006, there are examples of various qualities. The direction has shifted to

discipline in the DPRD, which comes from the general policy in the Budget Plan (KUA), which has similarities with the Direzione Politica Generale (AKU). However, this has unfavorable consequences. On the other hand, through Decreto del Ministro dell'Interno number 29 of 2006, the DPRD was also given the mandate to configure AKU. This task serves as a guide for leaders in formulating budget plans. This process resulted in a budget plan involving various aspects of the KUA, which in turn led to conflicts between the DPRD and the executive (Tampubolon, 2014).

Increasing awareness of the negative impact of corruption on the economy and social stability has prompted the Indonesian government to take concrete steps to eradicate this problem. One of the main steps taken is the establishment of anti-corruption regulations and institutions. The existence of these regulations and institutions reflects the government's commitment to overcoming corruption, as well as serving as a strong legal basis to crack down on the perpetrators of these crimes. The government's efforts in formulating regulations and establishing anti-corruption institutions reflect the government's determination to create an environment free from corrupt practices at all levels of society. The implementation of regulations and the functioning of anti-corruption institutions are expected to have a deterrent effect, reduce the continuation of corrupt practices and build order in the eradication of corruption which will ultimately create a just and integrity society (Muchamad Catur Rizky et al., 2023).

Based on the results of previous research that we have read, there are many obstacles in this corruption prevention effort, including:

1. Structural Barriers

This obstacle refers to the weakness of the system and structure of government that can encourage corruption. An example is the overlap of laws and regulations that can lead to acts of corruption among government officials.

2. Cultural Barriers

Cultural barriers arise from negative habits that develop in society. Examples are the quiet and tolerant attitude in the government that hinders the handling of corruption cases, the low commitment to resolving corruption cases firmly and completely, and the public's apathy towards efforts to eradicate corruption.

3. Instrumental Obstacles

This obstacle is related to the inadequacy of laws and regulations that support the eradication of corruption. For example, there is an overlap of regulations that hinders the optimization of the handling of corruption cases.

4. Management Barriers

Management obstacles are caused by the lack of coordination and effective management in efforts to eradicate corruption. Examples are the low coordination between law enforcement agencies and regulators and the lack of qualified human resources in handling corruption cases.

From the obstacles mentioned above, the Government of Indonesia has taken various significant steps to eradicate corruption (Jawa et al., 2024). This includes the passage of laws regulating corruption crimes, as well as the establishment and strengthening of supervisory institutions, such as the Corruption Eradication Commission (KPK). In addition, the use of information technology in public services is also one of the efforts implemented to increase transparency and accountability and encourage the existence of information technology in public services.

Technology can be leveraged as a tool to improve transparency and accountability. Through digital platforms, the public can report acts of corruption in an easier and safer way, thus encouraging more involvement in this matter and in fact, the Indonesian government has taken enough steps to address corrupt practices but still seems silent. Although there have been various efforts that have been made through a series of legal regulations, ranging from the Constitution which was passed since 1945 to the establishment of the Corruption Eradication Commission (KPK), the results are still unsatisfactory.

Increasing government transparency is an important aspect in building a solid foundation for a healthy democracy. Transparency allows governments to operate openly in front of the public, thereby strengthening public trust and encouraging citizen participation in decision-making. To realize a transparent and accountable government, Indonesia has adopted various regulations that support information disclosure and public participation, especially in the current digital era, technology offers various innovative solutions that can increase information transparency and public participation in government supervision. By applying digital technologies such as e-Government, e-procurement, blockchain, big data analytic, open

data, whistleblowing systems and digital payment systems, we can create a more open and accountable government environment. Active participation of the public in reporting and monitoring can increase public awareness of corruption problems and strengthen efforts to eradicate them (Wanda Aprilla et al., 2024).

Challenges in Anti-Corruption Government on Legal Aspects

Efforts to eradicate corruption must be seen comprehensively, both from the perspective of the public and by law enforcement officials such as the Corruption Eradication Commission (KPK), the prosecutor's office, the police, and judicial authorities. Coordination between law enforcement agencies such as the Corruption Eradication Commission has not been optimal. The prosecutor's office and the police can cause overlapping competencies and gaps in the processing of corruption cases. In addition, political intervention and the influence of powerful individuals have become a factor hindering the criminal prosecution process. This situation has the potential to result in the incompleteness of corruption cases, so that corruption perpetrators are not completed and corruption perpetrators escape punishment.

The law plays a central role as the main instrument in fighting corruption. Without a solid legal framework and effective implementation, efforts to eradicate corruption will not yield results. A strong law must include clear regulations, strict enforcement, as well as well-functioning institutions. Justice and legal certainty are the two key elements that ensure that every perpetrator of corruption, regardless of position or social status, will still be faced with the same rules before the law. Strict and effective laws play an important role in protecting people's assets and welfare.

Through the implementation of sanctions and confiscation of assets obtained illegally through corruption crimes, the law has the function of returning these assets for the public interest. The importance of strong law enforcement in overcoming acts of corruption lies not only in prevention efforts, but also as a means of restoring social integrity and supporting the development of a just society (Alfianda et al., 2024). In 2023, Indonesia will score 34 out of 100 in the Corruption Perception Index (CPI). This puts Indonesia in the 115th position out of 180 countries assessed by Transparency International. The figure shows that Indonesia has a relatively high level of corruption perception in the public sector, where a value of 0 indicates a very corrupt country and a value of 100 reflects a country that is completely corruption-free.

This value of 34 shows that the perception of corruption in Indonesia is still high and has not changed significantly compared to the previous year, when the Indonesian CPI value

was also at the same level. In other words, efforts to eradicate corruption in Indonesia between 2022 and 2023 have not shown significant progress. This reflects the challenges that are still faced in law enforcement, bureaucratic reform, and efforts to eradicate corruption in various sectors in Indonesia.

Based on the Indonesia Corruption Watch (ICW) 2023 report, the rural sector suffers the most losses due to corruption. In 2022, the potential loss in this sector will reach its peak, namely IDR 381 trillion. In 2023, the number of corruption cases in the village sector increased significantly to 187 cases, making this sector the sector with the highest number of cases. It is reported that there are 294 suspects related to the case. This reflects serious problems in village resource management and abuse of authority at the village level. The public service sector, which includes projects to build facilities and infrastructure that are very important for the community, is still very vulnerable to corrupt practices by some individuals. In 2023, there were 103 cases of corruption in this sector. The details of the case include street lighting by 5%, housing development by 9%, urban cleaning and planning by 13%, irrigation by 22%, and road and bridge infrastructure construction by 51%. The high level of corruption in these vital projects confirms and shows that the basic needs of the community are still not fully met. Then the level of corruption in the government sector is a serious problem. The most corruption cases occurred in the budget, which accounted for 89% of all cases. Followed by the revenue budget (17%) and the procurement of state facilities and infrastructure (9%). The high level of budget corruption reflects a significant gap in the public budget management and supervision system. This situation requires immediate improvement to prevent budget loss and increase transparency in financial management.

The education sector is also inseparable from the problem of corruption. In 2023, there will be 57 cases registered and 128 people will be named as suspects. Most of the cases (54%) involved the misuse of school education funding programs, while the rest (46%) involved corruption in the procurement of school facilities and infrastructure. The negative impact of corruption in the education sector is very significant considering that corruption has an important role in shaping the future of Indonesia's young generation. Therefore, efforts to prevent and eradicate corruption in this sector are urgently needed to ensure adequate resource allocation and improve the quality of education. The Indonesia Corruption Watch (ICW) report shows that there are still loopholes that are used for corruption in various sectors in Indonesia.

Overall, the report confirms that corruption is still a serious problem in many key areas. Therefore, decisive steps and a stronger supervision system are needed to prevent and crack down on corrupt perpetrators.

Corruption at the executive level often arises through various practices, such as bribery, nepotism, and embezzlement of public funds. At the legislative level, parliamentarians, who are supposed to be tasked with formulating and passing laws, can be entangled in corrupt practices by accepting bribes or abusing power for personal gain. Meanwhile, at the judicial level, judges who have an important role in the application of the law can be involved in corruption by receiving rewards to influence legal decisions. The involvement of various key parties in corruption practices illustrates that the issue of corruption is not only moral, but also a structural and systemic problem in a country's legal system (Aiman, 2024).

The slow judicial process is often the main obstacle to effective law enforcement (Itasari & Erwin, 2024), stating that this delay causes delays in the resolution of cases and adds to the burden of legal costs that must be borne by the community. This prolonged process not only hinders the achievement of justice but also opens up opportunities for corrupt practices in the legal process. In the context of legal substance, there are several weaknesses in regulations that have the potential to facilitate corrupt practices. The lack of clarity and indecisiveness in corruption laws, especially those related to acts of obstruction of justice, creates loopholes for corrupt actors to escape law enforcement.

For example, Article 21 of the Corruption Eradication Law does not elaborate in detail on the forms of prohibited actions, resulting in ambiguity in the application of the law. Although there have been regulations regarding corruption, the lack of success in effective law enforcement makes these regulations not have a significant impact. This is often due to the low integrity of law enforcement officials, who are sometimes caught up in corrupt practices themselves or are unable to carry out their duties fairly and firmly.

This analysis of low integrity can also be seen from the perspective of legal culture. The rampant existence of corruption in various strata of the legal system—including the executive, legislative, and judicial—indicates that there are structural weaknesses in the legal system that allow for the abuse of power. In M. Friedman's view, an ineffective legal culture in preventing and tackling corruption reflects a failure to provide a strong and efficient legal framework. In the short term, you may miss the opportunity to bring about greater positive changes in the future.

From the question or answer session given, it is known that village funds do have a positive impact on Rabo village, but without good management, correct planning and village government officials who understand financial administration, loopholes for abuse can occur at any time. Concerns also lead to administrative performance not being carried out in accordance with relevant financial regulations, so it is categorized as corruption (Kesuma, T. Meldi, 2023).

Studi Kasus

After discussing the challenges that occur in the implementation of this anti-corruption government, we will examine what cases occur in local governments, especially in the Aceh and West Java regions. In 2023, Aceh is in the public spotlight because of a corruption case involving Aceh Provincial Government officials. This case centers on the alleged misuse of infrastructure project budgets involving high-ranking officials, including the Head of the Aceh Provincial Public Works and Public Housing Office. The Corruption Eradication Commission (KPK) conducted an over-the-top (OTT) operation against a number of officials suspected of being involved in the manipulation of the budget for road construction and other public facilities. There are suspicions that illegal budget increases and cash flow practices are closely related to these projects. After conducting an in-depth investigation, the KPK named several suspects and confiscated a number of assets allegedly obtained through corruption crimes. Legal proceedings have begun against the suspects, who could potentially face significant jail time and fines. This case has attracted public attention, given the magnitude of the corruption scandal involving local government officials and its potential impact on Aceh's development.

In 2024, a corruption case in West Java involving a number of DPRD members was revealed. They are suspected of being involved in corrupt practices related to the discussion of the Regional Revenue and Expenditure Budget (APBD). This case arose thanks to public reports and investigations conducted by the Corruption Eradication Commission (KPK). In the process, it was revealed that there were corruption transactions between DPRD members and several contractors who won the goods and services procurement project in Bandung Regency. The DPRD members involved allegedly received bribes to facilitate the approval of the project budget. After conducting an investigation, the KPK named several members of the DPRD as suspects who are now charged with Articles 12 and 11 of Law Number 31 of 1999 concerning

the Eradication of Corruption Crimes which regulates the offer and receipt of bribes. Currently, the trial process is still ongoing and the perpetrators are threatened with a fairly heavy prison sentence.

In both corruption cases, the Corruption Eradication Committee (KPK) took strict action in accordance with applicable legal procedures. In Aceh, several officials have been arrested and put on trial. Meanwhile, the case in West Java is still in the negotiation stage, with the hope of providing maximum punishment to corruption perpetrators so as to have a deterrent effect. The Corruption Eradication Commission is committed to ensuring that the entire law enforcement process takes place in a transparent and responsible manner, in order to eradicate corrupt practices that are detrimental to the state and society. This legal step is expected to strengthen the commitment to eradicate corruption and provide a sense of justice for the community and provide lessons to perpetrators and individuals who want to commit corruption to think twice when they are going to do this.

CONCLUSION

Based on empirical evidence from various studies conducted in many countries and theoretical support from social scientists, it is evident that corruption has a negative impact on the sense of justice and social equality. Corruption creates a significant gap between social groups and individuals, both in terms of income, reputation, power and various other dimensions. Since 1997, investors from developed countries such as the United States and the United Kingdom have preferred to channel their funds to countries with lower levels of corruption in the form of foreign direct investment (FDI). This shows that transparency and good governance are very important in creating a good investment climate. Based on the Indonesia Corruption Watch (ICW) 2023 report in 2023, the number of corruption cases in the rural sector increased significantly to 187 cases, making this sector the sector with the highest number of cases. It is reported that there are 294 suspects related to the case.

Corruption in Indonesia has become a serious problem that harms several things in aspects of people's lives. Even though there is a law that states that it regulates corruption crimes, its implementation is still hampered by challenges such as lack of legal certainty, weak law enforcement, and low integrity of law enforcement. The importance of strengthening one's legal framework, strict law enforcement and the application of appropriate sanctions. Effectiveness is the key in efforts to eradicate corruption and restore the state of social integrity and encourage the development of a fair and equitable society in terms of development.

However, the government continues to strive to minimize the challenges that occur in the process of creating a corruption-free Indonesia, the efforts can be seen from the service and financial system that has used technology and systems so that they have been programmed and it will be difficult if someone wants to cheat there and also the government has been more transparent in showing the amount of budget used in carrying out a project, It is the community that must be a little sensitive in helping the process of realizing a corruption-free Indonesia.

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