

THE POLITICS OF REGIONAL BUDGETING IN NORTH MALUKU, INDONESIA

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Abstract

Strengthening budget competition and politicization by the DPRD and the North Maluku Provincial Government in formulating and using the APBD has hurt the planning cycle and budget use. This study aims to reveal the causes and impacts and offer solutions to overcome the problem of budget politicization. This study uses qualitative descriptive analysis using informants, data, and online media. As a result, the low quality of planning and realization of using the North Maluku APBD due to limited internal supervision and budget accountability has resulted in a deficit and debt cycle reaching almost 1000 billion Rupiah from 2020 to 2023. The governor and his cronies, bureaucratic officials and business people, have an interest in the accumulation of project profits, even though his work had to end after the Corruption Eradication Commission (KPK) named him a suspect in an alleged bribery and licensing case at the end of December 2023. The DPRD is interested in financing its political activities to fulfill the aspirations of its constituents through a POKIR budget worth 500 billion rupiah. The results of this study can provide new insights and solutions by enforcing regulatory standards and strict internal budget monitoring by strengthening a transparent and accountable budget reporting system. The results of this study are also helpful for various other provinces in ending nepotistic corrupt practices in government and strengthening a strict legal supervision system through law enforcement agencies, the public, and the media.

Keywords: Budget Politics, APBD, DPRD, Provincial Government, North Maluku.

INTRODUCTION

The political budget study was conducted because it is highly pertinent to local political conditions at multiple levels. The trend in budget politics is budget allocations that strengthen the position of government officials and legislators in various political policies, affiliations, and interests (Qadam Shah, 2022). Several studies on budget politics can be traced back to earlier research (Thorndike et al., 2015; Tomkin, 2016; Chohan, 2017; Quinn, 2017; Languille, 2019). The level of involvement by politicians in budget preparation is very high (Mulinari, 2015; Blankenberger, 2016; Wagschal, 2018). Politicians are also very involved in the administrative, political dichotomy (Chohan, 2018), the politics of bureaucracy in political budgeting (Espinosa, 2019); the personalization of budget politics (Bolton, 2021); budget cuts (Citroni, 2019); and competition and budget performance (Yu, 2021). The involvement of local political actors, administrators, and other local-level structures at the local level (McCormack; Canedo, 2018; Riharjo, 2020; Peres, 2021) reinforces this phenomenon.

In preparing the APBD (Regional et al.), the regional government usually controls the interests of political parties that differ from those of regional leaders (Moeis et al., 2020). This dynamic leads to political negotiations over the APBD budget (Farhan, 2018; Saragi et al., 2019), which is dominated by entrepreneurs, local politicians, and bureaucratic elites (Mahsun, 2021; Susanto, 2019; Sudja et al., 2022). Public budget allocations and social assistance are always

politicized during elections (Rahmanto et al., 2021). However, regional election budget submissions are often stalled (Mahpudin & Lestari, 2021; Waris, 2022). Business networks cannot be separated from the involvement of DPRD actors and regional government officials (Fitriyah, Widanarto, 2017; Katharina, 2018) and hurt the preparation of the APBD (Purnama et al., 2017). For example, the DPRD and regional governments formulate regional election grant funds (Ramdhani, 2021; Kamaludin et al., 2022). The APBD dominates politicians and the government without involving the community (Hartanto et al., 2021).

Based on the descriptions of several earlier studies, there is a need for additional research on the current political practices of APBD in Indonesia. Previous research has created a comprehensive portrait of the dynamics of regional budget politics. At least several arguments exist to support this research direction. First of all, in a multi-party system, the interests of various political parties govern the budget preparation, which is at odds with the interests of regional leaders when creating the APBD. This dynamic then results in the direct participation of numerous bureaucratic actors and politicians in formulating the APBD. Second, a network of businesspeople close to regional heads, their cronies, and their families strengthens rentier behavior (project fees) and project structuring negotiations. Third, APBD budget politics have hurt the relationship between the DPRD and regional governments, which dominate and compete, and the community is less involved in preparing the APBD. Several study findings, such as Al-Razie and Wahyudi's (2022) revelation that project fees and accumulated profits were the driving forces behind politicians and regional chiefs' dominance in preparing the APBD, provide proof of this practice.

In OPD in North Sumatra (Sanjaya, 2018), DKI Jakarta (Efriza & Supena, 2021), and South Sulawesi Province (Hamka et al., 2022), which involves businesspeople in APBD-funded project negotiations (Usman, 2022) regional heads, their cronies, and their families always dominate projects and buying and selling positions. Several researchers disclosed identical studies conducted in various regions of Indonesia, including Malang City, Malang Regency, and Batu City, East Java Province (Salahuddin et al., 2021).

Recent studies on mutually beneficial budgetary political behavior, processes of democratization, and clientelism in budget formulation have been conducted in India (Mookherjee & Nath, 2023), Tunisia (Weipert-Fenner, 2023), and Europe (Donnelly, 2021). This study addresses several research deficiencies, with the 2020 North Maluku Province APBD serving as the discussion's focal point. This study examines the dynamics between North Maluku Province DPRD members and the North Maluku Provincial Government in the politics of preparing and utilizing the North Maluku Province APBD for 2020.

The process of two parties making deals to share money shows how those policies worked (Dwipayana, 2002). The balance of power depends on how well the parties can work together to make sound development budgets for both sides (Deni, 2016, p. 155). However, budget politics can undermine executive-legislative relations due to rationing, budget debates, rent-seeking, inadequate resource allocation, and corruption based on patronage rather than party loyalty (Farhan, 2018, p. 138). Politicians involved in the budget preparation process run the risk of abusing their authority, necessitating government accountability as a political check

(Zarista & Ichsan, 2020). The focus of this topic shows that legislators are also responsible for overseeing the performance of the North Maluku Provincial Government. The findings of Djae et al. (2019) regarding sustainable debt cycles the preparation and use of the 2020 North Maluku Province APBD are based on the 2020 RKPD, formulated in discussions by the Governor and DPRD. The APBD becomes KUA (General Budget Policy).

The budget cycle consists of planning, decision-making, implementation, and administration of the APBD, which is preceded by reporting and accountability for budget management through the stages of vision, decision-making, officials, location, time, and resources (Abe, 2005, p. 31) First, budget politics in North Maluku Province are highly intriguing due to the numerous conflicting interests of politicians in their relationships with the Executive, the Legislature, and the community. Within the party, factions often differ due to welfare motivations (Deni et al., 2020). These findings can assist in comprehending the political dynamics of the North Maluku APBD budget for 2020, as they demonstrate the structural solid attraction of stakeholder interests. In addition to political and administrative talents, creating public sector budgets requires coalitions, lobbying, negotiations, and public financial management.

Second, Aufa (2018) reveals how local governments prepare budgets to achieve budget political consensus, legislative and executive negotiations, or conflicts in pursuing their interests. Opportunistic behavior increases in planning and budgeting. Nurhayati et al. (2019) believe this research reveals the supervision of management, allocation, and established budgets. Based on the findings of Nurak and Wardani (2021), the provincial government has not used financial reports to prepare the APBD for the following year. Poor human resources and ineffective evaluation cause this.

METHOD

This research uses qualitative and descriptive research methods by utilizing data from interviews with key informants, members of the DPRD of North Maluku Province, especially the Budget Agency team, and members of the TAPD (Regional Government Budget Team) of the Provincial Government. Various secondary sources of information such as online media news, Commission recommendation data reports, DPRD Recess Aspirations, Fraction Views, and PANSUS findings also strengthen it. Data processing from interviews and various online media reporting content was carried out by exploring the strength of budget political reporting in the media. All results of data processing, graphs, and images are used in findings, discussions, and conclusions.

RESULTS AND DISCUSSION

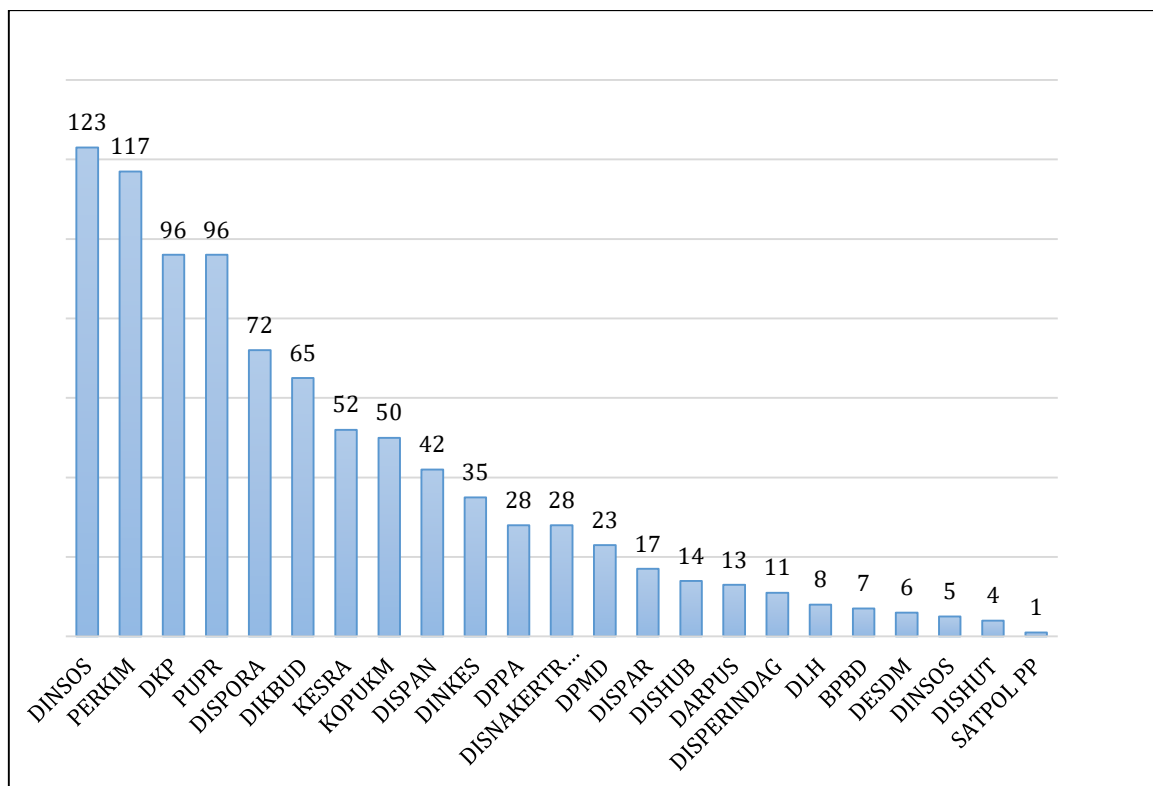
The North Maluku Province APBD preparation conflict of interest puts the Governor and DPRD in opposing positions. A similar justification is made at the start of the planning cycle for the 20-year Regional Long-Term Development Plan (RPJPD), which directs the 5-year Regional Medium-Term Development Plan (RPJMD) and pours it into the 2020 Regional Development Work Plan document. The budget political process begins when the KUA and

Ceiling Temporary Budget Priorities (PPAS) are considered and presented. The DPRD leadership of the North Maluku Provincial Government issued a declaration of agreement in July 2019. It is now evident that the DPRD is attempting to maximize economic gain from its activities by submitting 908 development funding program applications linked to 23 OPDs. Naturally, our plan is founded on the outcomes of the break in the year before 2019. This paper was included in the work plan and budget (RKA). Between August and the end of September 2019, the TAPD budget preparation team for the provincial government completed the 2020 APBD. The 2020 APBD Raperda (Draft et al.) discussion was the last phase scheduled for the end of November 2019. The Governor accepted the 2020 RAPBD (Regional et al. Draft) on November 9, 2019, after receiving remarks on it on September 30, 2019.

The Provincial Secretary, the Heads of BAPPEDA and BPKAD, the Administrative and Development Assistant, the Legal and Organizational Assistant, the Administrative Assistant, and the Inspectorate make up the TAPD OPD. While this is going on, the DPRD Budget Body (Banggar) is in charge of, among other things, presenting the Governor with opinion suggestions in the form of the DPRD's main ideas, conducting consultations with the pertinent Commission through member representatives to obtain input when discussing draft general policies and APBD priorities as well as interim budget criteria, and advocating for Governor regulations that govern regional government work plans.

Each member of the North Maluku Province DPRD Budget Body is in charge of making the budget because they all want the same thing: for their party to get political and economic gains from allocating and spending the 2020 APBD. It goes against the governor's goals to prepare the APBD for the DPRD to be a meeting place for political party leaders. For instance, DPRD can benefit economically by presenting Main Thoughts to political party groups based on development program ideas. This is because, in most cases, what is offered already has connections with business owners.

Legislators created the 2020, 2021, 2022, and 2023 APBD for regional apparatus organizations. From largest to smallest, the Social Service (Dinsos) has 123 financing proposals, the Housing and Settlement Area Service (PERKIM) 117, the Maritime Affairs and Fisheries Service (DKP) 96, the Public Works and Spatial Planning Service (PUPR) 96, Youth and Sports (DISPORA) 72, the Department of Education and Culture (DIKBUD) 65, the Bureau of People's Welfare (KESRA) 52, the Department of Cooperatives, Small and Medium Enterprises (DIKOPUKM) 50, and the Department of Food (DK) 42, Department of Health (DINKES) 35, Department of Women's Empowerment and Child Protection (DPPA) 28, Department of Manpower and Transmigration (DISNAKERTRANS) 28, Department of Community and Village Empowerment (DPMD) 23, Department of Tourism (DISPAR) 17, Department of Transportation (DISHUB) 14, Department of Archives and Libraries (KARPUS) 13 Department of Industrial Trade (DISPERINDAG) 11 Environmental Service (DLH) 8. BPBD 7. Energy and Mineral Resources Service (ESDM) 6, Social Service (DINSOS), 5, Forestry Service (DISHUT), 4, Civil Service Police Unit (SATPOL PP), and 1, for a total of 908 proposals.



Data source: Provincial BAPPEDA

Figure 1: The 2020-2023 APBD DPRD's Budget Proposal

The legislators' proposals were informed by findings from the recess in the five electoral districts (DAPIL), investigations by the Special Committee (PANSUS), and Commission meetings throughout the 2019 fiscal year, as well as by the perspectives and conclusions of the various legislative factions, and were subsequently endorsed by BANGGAR. The legislator monitors and corrects the use of government development funds by the Budget Agency. The provincial bureaucracy negotiates financial and political objectives through supervisory regulations, laws, and the DPRD budget. The DPRD's internal priorities include expanding the recess budget by IDR 13,576,600,000 for work visits by leaders and members in the regions, Rp 15,610,889,000 for coordination meetings and consultations with DPRD leaders and members outside the region, and IDR 120.166 million for the routine budget.

Table 1: Interests of the Legislature of the Province of North Maluku Province for the 2020 Fiscal Year

No	Types of Political Financing	Amount in Billions of Rupiah
1	Indirect Funding of Legislators' Needs	8.770.871.000
2	Direct Funding of Legislators' Needs	111.397.363.000
	Total	120.168.234.000

Source: DPRD Data, 2019 yearly.

The DPRD Office Administration Services Program (Rp. 9,537,895,000), the DPRD Apparatus Facilities and Infrastructure Improvement Program (Rp. 6,472,370,000), the DPRD Employee Discipline Improvement Program (Rp. 604,615,000), and the DPRD Apparatus Resource Capacity Building Program (Rp. 854,453,000) are all examples of direct expenditures. The budget for DPRD Regional Legislation is IDR 33,629,084,000, and the budget for the DPRD program to build up their skills is IDR 298,946,000. Data from the field shows that funding routes for projects to strengthen the abilities of regional representation institutions have had excellent outcomes. Because the DPRD is very busy, this political body insisted on sending a budget of IDR 47,592,190,000. This is for talks and planning meetings with groups other than area DPRD leaders and members.

In addition to coming up with significant ideas, the DPRD also keeps an eye on how the provincial government does its job. There will be a fight between the DPRD of North Maluku Province and the provincial government because the DPRD thinks that the provincial government has changed the 2020 Regional Revenue and Expenditure Budget (APBD) document that the DPRD of North Maluku Province approved. Some of these changes were not discussed in the central policy of the Temporary Budget Program Ceiling (KUA-PPAS) or APBD 2020. The DPRD usually gives the go-ahead for changes like this, so this is not the first one made by Governor KH Abdul Gani Kasuba's government. This practice of going it alone then affected the work of different government players, such as those on the provincial TAPD team, who could directly change the budget without first agreeing with the DPRD Budget Body. As 2020 began, the DPRD began to question several results.

Most of the BANGGAR members are business owners and businesspeople. When making decisions about draft APBD general policies, goals, and temporary budget caps, they usually ask members who are represented on relevant committees for their opinions. Members of BANGGAR stress the importance of paying for highway infrastructure, public transportation on the water, monitoring mining activities, especially waste and mines, structuring the city of Sofifi, which is still a mess even though it is the provincial capital, making a budget for community welfare, taking care of Covid-19 (Corona Virus Disease 2019) in 2020 years, and giving poor people who have been hurt by Covid-19 access to a cheap market. All of these things are in the budget for refocusing in 2020.

Politicians and the governor's family members are involved in the APBD 2020 negotiations. Multiple 2020 APBD project agreements, including politicians and the governor's family, have been exposed. Members of DPRD tend to be successful professionals in many fields. Business actors connected to regional leaders, their buddies, and their families are more likely to engage in rentier conduct (increasing project costs and swaying discussions over project structure). Diana Sumendap is an infrastructure engineering consultant, and Kuntu Daud, the DPRD chairman, got his start in business. Risno Sadonda of PDI-P is an entrepreneur in the micro, small, and medium enterprise sectors. Owner of a firm providing services in the hospitality and infrastructure sectors, Muhammad Hasan Bay; Makmuridin Mus as an Entrepreneur; Ikbil Ruray as an Individual who has worked at Gapensi, HIPMI, and KADIN; Muhaimin Syarif as a Businessman/Contractor; Ester Tantry as a Chinese Businesswoman; Helmi Umar Mukhsin

as an Individual who has worked as an Entrepreneur/Contractor; Syafii Pauwah as an Individual who has worked as a Bureaucrat and Deputy Regent of the Sula.

At a time when the region's finances were still restricted owing to loans to third parties, TAPD questioned the extent of the DPRD's budget demands. Political parties' strong desire to have DPRD members prepare and oversee the APBD budget is reflected in the fact that most Budget Agency members come from business, self-employment, bureaucracy, and consulting backgrounds. Since the majority of BANGGAR members are business owners, their increasing participation in the RAPBD can be seen as a pattern of budgetary politics that allows them to "protect the interests of their group," as well as an attempt to intervene in the technical aspects of APBD planning in pursuit of economic goals, such as presenting a package of activities that benefits political parties and their constituents. Locked up until we get the 2020 APBD.

Politics involving the budget also has a solid connection to politics involving blood relatives. Several officials were appointed to critical posts that enhanced the Governor's negotiating position, such as PUPR, PERKIM, DINSOS, KESRA, DIKBUD, BAPPEDA, and DPKAD Finance. These appointments were all to the advantage of the Governor. It comes out that the majority of community ambitions are aimed towards DINSOS, PERKIM, PUPR, KESRA, DIKBUD, and DISNAKERTRANS if we link it to the data on the Basic Thoughts (POKIR) presented by the DPRD. This is the conclusion we get when we relate it to the information. Abdul Gani Kasuba (AGK), who served as Governor of North Maluku for his second 5-year term (2018-2023), dared to take action against various members of his family, close relatives, and his wife's family.

Because of their resemblance to nepotism, this closeness and connection are seen as unjust. For instance, the Governor elevated his younger sister Rahma Hasan Kasuba to the position of Karo Kesra, which translates to "Head of the People's Welfare Bureau," without first putting her through an evaluation process. The Head of the Provincial Social Service position was filled by another relative of Rahma Hasan Kasuba's husband, Muhammad Ismail. The Head of the DISNAKERTRANS job was granted to Nurlaila Muhammad, who is connected to the Governor and is the wife of Bahrain Kasuba, Kasuba Dynastic link. Nurlaila Muhammad is also part of the familial circle that surrounds the governor. The previous position held by Nurlaila was that of Secretary of BAPPEDA for the North Maluku Province.

In addition to his connection with his wife, the governor nominated other individuals with ties to his wife's family. During his bureaucratic career, Santrani Abusama, the niece of the governor's wife, has held many vital roles in succession, including head of the PERKIM and the PUPR services. Ahmad Purbaya, also related to the governor's wife's nephew, now serves as the head of the DPKAD. Imam Mahdi Hasan, who is the Head of DIKBUD, and Ridwan Hasan, who is the Head of DLH, are the younger brothers of Doctor Neny, who is a person who is connected to the circle of power around the Governor. In addition to that, the name Sofyan Kamarullah appears in the Echelon III position. Sofyan Kamarullah is the head of the PUPR Human Settlement Division and the nephew of the governor's wife.

From this point on, patron-client behavior becomes more entwined. The governor's and his family's familial business network experienced the same phenomenon, making winning contracts and conducting informal negotiations more straightforward. It has been reported that the wife of the Governor of North Maluku and her son Muhammad Toriq Kasuba, of the Maluku Province procurement auction unit North, were involved in allegations of corruption, collusion, and nepotism (KKN) in the bidding process for the construction of roads and bridges in the Wayatim section of South Halmahera Regency, with a budget of IDR 35,490,000. As reported by the Neighborhood, the governor's wife is also accused of transferring ownership of 10-15% of the overall project budget limit by transferring shares in many OPDs to other firms. The North Maluku Anti-Corruption Youth Front (Malus) reported to the Indonesian Corruption Eradication Commission that in 2021, the STQ (Selection et al.) budget at the national level in North Maluku was misused by the Governor of North Maluku and his wife, the Head of the North Maluku Province BAPPEDA, and the Head of DPKAD, Ahmad Purbaya. There are also considerable monetary requirements at the outpatient clinic (OPD) level.

Comparative analysis may be conducted to assess the budget allocation of BAPPEDA, INSPECTORATE, and the Regional Research and Development Agency (BALITBANGDA). BAPPEDA, or the Regional Development Planning Agency, assumes responsibility for regional development planning and endeavors to optimize its budget of IDR 23,636,705,000. A portion of this budget, amounting to IDR 20,731,698,000, is allocated to the inspectorate. This allocation aims to cater to audit, review, evaluation, monitoring, and other supervisory activities about organizational performance and financial matters. A budget discrepancy indicates a lack of political determination to provide sufficient funds to BALITBANGDA to facilitate the production of high-quality regional research despite the relatively modest budget of IDR 10,019,618,000.

The DPRD and the government faced differences in formulating the APBD budget to determine the appropriate allocation of funds for each operational work unit in the OPD, the UPTD Agency (Service et al. Unit). Several faction council instruments, commission results, exceptional committee results, and DPRD member resignation results are included in the following statistics to provide an overview of the political climate of 2020 Revised APBD and DPRD. The media analysis results show that people want to refocus the APBD during the DPRD recess to improve community conditions and restore the fisheries and marine economy. Recovery of educational facilities, refocusing of the budget for COVID-19, repair of inter-island sea routes, inter-island sea transportation connections during the pandemic, economic recovery of the fisheries sector, and sea transportation infrastructure.

Dominance of the DPRD-Provincial Government

The lack of community involvement in APBD planning is another impact of the control and competition between the two DPRD institutions and the regional government. However, the community and various pressure organizations have been much more successful in limiting the use of the 2020 APBD. The Corruption Eradication Committee (KPK) has received several reports that project expenditure and accumulated profits motivate politicians and regional leaders to control the APBD preparation process. It turns out that the Special Committee's

findings were only used to increase the value of negotiating APBD allocations in strengthening the DPRD's interests.

For instance, the spread of the COVID-19 pandemic compelled local governments to alter their 2020 APBD budget to cope with its effects. Sahril Tahir, the deputy chairman of the DPRD, raised concerns about the COVID-19 pandemic budget's utilization, particularly the allocations made to the Health Service, BAPPEDA, the administrator of Chasan Boesoirie Ternate Hospital, and BPKAD. Temporarily, the 2020 LKPJ Special Committee discovered discrepancies in budget realization between the local government and LKPJ. Chasan Boesoirie Hospital only published a budget report of IDR 30 billion for managing COVID-19, in contrast to LKPJ records. The Health Service reported that IDR 90 billion had been utilized to manage COVID-19. The Regional Apparatus LKPJ report included data that the Special Committee judged inconsistent and erratic. The findings of the Provincial Inspectorate Service's audit revealed that several places of worship and infrastructural facilities, including 8 PUPR projects and 5 Perkim projects, and industrial facilities, including church and mosque facilities, need to be physically examined.

Differences in interest arise between the government, which owes Rp. Five hundred billion to a third party, PT SMI, and members of the DPRD who made contradictory statements when they said that the government no longer needs to increase debt to reduce the position of the 2021 APBD budget. The North Maluku KNPI Youth Organization asked the Provincial DPRD to immediately form a Special Committee for the 2020 APBD LKPJ because there were many findings, such as a budget of IDR 156 billion, which was not included in the Governor's LKPJ for the 2020 APBD.

Uncertainty surrounds other Special Committee findings regarding the Regional Health Services and Disaster Management Agency (BPBD) of North Maluku Province. The Special Committee requested an audit of the Health Service, BPBD, and other regional financial accountability after the 2020 Governor's Accountability Report revealed that the quality of APBD accounting reporting was still poor because there were differences between the physical and financial realization statistics of LKPJ. This achievement includes a refocusing fund of 23 billion rupiah, of which 16 billion has been achieved. However, the distribution is unclear, and the objectives do not align with regional officials.

The peak of the APBD 2020 disaster is a snowball and unhealthy. APBD received Natural without Exceptions results in 2020, 2021, and 2022. However, governor nepotism and DPRD-provincial conflict have exacerbated the situation. The discussion of APBD 2024 did not go smoothly as APBD had debts of up to 1 trillion rupees, exacerbated by KPK charges against Tree-Pocks of Mind (POKIR) DPRD's budget of 500 billion. At the end of December 2023, Governor Maluku North, Abdul Gani Kasuba, and other staff became suspects after KPK's Operation Hand Tapping (OTT) in Jakarta along with the head of PERKIM, Adnan Hasanudin, Chief of PUPR Services, Daud Ismail, Head of Goods and Services Purchasing Agency (BPBJ), Ridwan Arsan, and the network of entrepreneurs Steven Thomas and Kristian Wuisan also conducted the budget calculations.

DISCUSSION

This study confirms several findings of other studies (Efriza & Supena, 2021; Harsasto, 2020; Fitriah & Pramutanto, 2021, Hamka et al., 2022; Ramdhani, 2021) that budgetary policies in the preparation and use of APBD result in attracting interests between government and DPRD, as well as attraction of interests among factions (Naki, 2021); differences in interests in allocation and distribution of budgets (Dewi & Bharata, 2021; harvesting of scarce or very limited resources (Jumadin & Wibisono, 2021); failure of the DPRD in the formulation and supervision of the APBD-P in connection with refocusing APBD for the funding of COVID-19 (Abidin, 2022); lack of transparency between the regional government with DPRD; the presence of indications of corruption of Azilla & Herawati, 2016; transactional practice of the project contracts in the elite of the Regional Government with the Convention through the policy (A, the lack of use in the sector, APBD, the use of public funds in the area, 2023); (Prianto, et al., 2021).

Other findings show that the excessive district chief's discretion is judged to be misused because no accountability affects the APBD's corruption action. (Febrian & Rossieta, 2019; Kurniawan, 2022). Compared directly with the model of political defense in Maluku North, the findings of Purwaningsih and Widodo (2020) showed three state-of-the-art phenomena, namely the rise of petitionary power and the phenomenon of the petitionary political dynasty that can curb the corruption of APBD at the regional level.

The regional political dynamics gave rise to nepotistic corruption practices characterized by special treatment for children, wives, nephews, or close relatives of local officials when accessing APBD. (Syauket, 2021).

In general, the corruption of the head of the district is carried out through direct bribes, punishment, forced bribing (pungli), or bribing over the APBD. (Hadi et al., 2020). In addition, the practice of rent-seeking through informal budget policy formulation, such as transactional relations, negotiations, collusions, bribery, and political lobbying between heads of the district, bureaucracy, parliamentary politicians, calo, and entrepreneurs, became the trigger of corruption in the formulation of regional budget policy (Salahuddin et al., 2022).

Murdayanti et al. (2016), Yaya & Suprobo (2019), Kiswanto et al. (2020), and Muhtar et al. (2023) explained the factors that caused the emergence of various problems in the preparation and use of APBD. The reasons for the weakness of internal control of the APBD included weak budget administration, income and spending, weak accounting and financial reporting, and weak structures.

Nepotistic corruption prevention as a political dynasty in local government can be carried out through strict and intensive supervision, especially in establishing mutations of office, either through rotation or promotion at local government agencies (Budyono et al., 2022).

Regarding the Northern Maluku Policy, the budget participation process should be more effective by integrating performance measurements (Kahar et al., 2019). Ideally, politicians use provincial government performance information in the APBD preparation process to build

institutional support structures that are very helpful in analyzing local financial performance data (Raudla, 2022). Ideally, politicians and government officials have high integrity and professionalism in budgeting. (Rustriani, 2023). Internal auditors and legislative roles significantly impact the accuracy of time in formulating and validating APBD in Indonesia.

The Internal Audit Function (IAF) is considered to have the ability, competence, and expertise to ensure timely budget validation and a coalition between the DPRD Group and the RAPBD procedure. (Sutaryo, 2022). The findings of Indriani et al. (2020) are also helpful in providing input to local governments to design an effective regional budget planning control process through participation in procedural justice and public confidence in management.

Control of APBD can be carried out through the implementation of e-procurement to reduce the number of corruption cases in the field of procurement of bearing and services in the provincial government to support the application of good governance in government procurements (Nani & Ali, 2020; Zahra et al., 2021; Puspita & Gultom, 2022). In various cases of APBD corruption, fiscal decentralization must be balanced with good governance, among other things, by improving the quality of financial reports and independent audits. (Ratmono & Darsono, 2022).

CONCLUSION

APBD budget policy is an essential regional issue in Indonesia as it strengthens the position of government officials and politicians in policy and political affiliation through rent-seeking practices and political negotiations against the budget. This practice hurts the drafting of the APBD and the relationship of the DPRD with the local government. This is the cost of projects and the accumulation of profits that drive the dominance of politicians and regional leaders in drafting the APBD.

Determining the project and sale of posts as nepotistic corruption practices has always been followed by the dominance of the head of the district, Kroni, and his family in the OPD. The imbalanced budget policy has weakened the internal relations of parliament and executive-legislative. Political oligopolies that produce patronage over party loyalty can exploit authority for personal or group gain, accompanied by their constituent demands.

The COVID-19 pandemic and the next three years have significantly impacted the region of Indonesia and Northern Maluku, making it difficult to absorb the APBD budget at the beginning of 2020 and scan the budget in 2021, 2022, and 2023. The parliamentary budget's political capacity to balance regional governance is not going well. The discovery of inconsistency in budget realization between the regional unit and the LKPJ governor is a powerful weapon of the DPRD to pressure and dictate the governor to accommodate the DPRD's interests in changing the APBD budget.

The accumulation of government mismanagement occurred when the governor, some government bureaucracy officials, and crowned entrepreneurs became suspects through the KPC's hand-arrest operation (OTT) with alleged bribery practices. However, it is not over yet. Maluku North suffered a budget deficit and a debt cycle of Rs. 1000 billion, which affected the

financing activities of several projects, including the DPRD's POKIR constituent aspiration project worth Rs. 500 billion.

This study contributes to a new understanding of budgetary policies that are always compromised and negotiated through surveillance, control, and allocation of budget resources. Still, it does not solve the problem of increasing impact. These findings are beneficial and can provide an understanding of the political reasons and consequences of the budget to re-evaluate and rearrange the APBD of Maluku North Province. The limitations of this research require a broader, in-depth study of budgetary political models that are measured, rational, controlled, and realistic based on budget availability to prevent large budget deficits and endless debt cycles.

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