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Legal Accountability for State Financial Misappropriation in Government Procurement Based on Corruption Court Decision Number 11/Pid.Sus-TPK/2025/PN Plg

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Abstract

Corruption in public procurement remains one of the most significant challenges to public financial governance in Indonesia, particularly when it results in financial losses to the state through the abuse of authority and non-compliance with contractual obligations. This study aims to analyze the forms of state financial misappropriation and the legal accountability of the defendant based on Corruption Court Decision Number 11/Pid.Sus-TPK/2025/PN Plg. The research employs a normative legal approach using statutory and case approaches. Primary legal materials consist of legislation and court decisions, while secondary legal materials include books, journal articles, and relevant legal doctrines. The collected legal materials were analyzed qualitatively using a descriptive-analytical method. The findings reveal that the misappropriation of state finances occurred through the implementation of construction work that failed to comply with contractual requirements regarding work volume and technical specifications, resulting in substantial financial losses to the state. The court found that the defendant had fulfilled the constituent elements of a corruption offense by unlawfully enriching another party through conduct that caused state financial losses. The decision demonstrates that criminal liability in corruption cases is established not only by proving the existence of state financial losses but also by demonstrating the abuse of authority, breaches of contractual obligations, and the causal relationship between the defendant's conduct and the resulting losses. The study concludes that strengthening internal oversight, ensuring compliance with procurement procedures, and reinforcing the principles of accountability and good governance are essential measures for preventing corruption in government procurement.

Keywords Corruption; Criminal Liability; Government Procument; State Financial Loss

INTRODUCTION

Corruption remains one of Indonesia's most significant national legal issues and continues to pose a serious challenge to state governance due to its detrimental impact on state finances, its obstruction of national development, and its erosion of public trust in government institutions. Within the Indonesian legal system, corruption is classified as an *extraordinary crime*, requiring extraordinary legal policies and enforcement mechanisms, including the implementation of special criminal law provisions and the strengthening of law enforcement institutions. This classification reflects the understanding that corruption is no longer regarded merely as an administrative violation but rather as a crime that threatens the rule of law, the principles of good governance, and the sustainability of democratic governance.

This perspective is consistent with the *United Nations Convention Against Corruption* (UNCAC) 2003, which recognizes corruption as a serious threat to societal stability, public security, democratic values, justice, and sustainable development. Consequently, combating corruption requires synergy between national legal instruments and international cooperation. Therefore, the effectiveness of anti-corruption efforts is determined not only by the existence of legislative and regulatory frameworks but also by the harmonization of legal regulations, the consistency of law enforcement, the strengthening of institutional capacity, and the development of a legal culture that promotes accountability and integrity in public governance. (Endrassanto, 2021)

One of the sectors that requires a high level of accountability in the management of public finances is the administration of general elections and regional head elections, which are financed through grant funding mechanisms. Grants allocated to election management bodies constitute part of state finances; therefore, their management must adhere to the principles of transparency, accountability, efficiency, and compliance with applicable laws and regulations. All stages of grant fund management, including planning, disbursement, utilization, administration, and the preparation of accountability reports, must follow the established public financial management framework and be supported by administrative documentation that is legally and financially accountable (Hasuri & Mukaromah, 2021).

Nevertheless, numerous studies indicate that the implementation of these principles has not yet been fully effective. For example, a study on the management of grant funds for the 2020 North Sulawesi Gubernatorial and Vice-Gubernatorial Election found evidence of budget leakages, claims for compensation (*Tuntutan Ganti Rugi* or TGR), and low compliance with *Standard Operating Procedures* (SOPs) in grant fund management. These findings suggest that weak internal oversight, limited commitment among implementing officials, and the ineffective enforcement of administrative sanctions remain key factors contributing to the risk of irregularities in the management of public finances. Therefore, strengthening accountability mechanisms and enhancing oversight of grant fund management are essential prerequisites to ensure that public funds are utilized in accordance with the objectives of conducting elections that are free, fair, and conducted with integrity (Damayanti, 2019).

Under Indonesia's electoral governance system, the General Election Supervisory Agency (*Badan Pengawas Pemilihan Umum* or Bawaslu) occupies a highly strategic position as one of the three election management bodies, alongside the General Elections Commission (*Komisi Pemilihan Umum* or KPU) and the Honorary Council of Election Organizers (*Dewan Kehormatan Penyelenggara Pemilu* or DKPP), which collectively constitute an integrated electoral management framework under Law Number 7 of 2017 concerning General Elections. Bawaslu is not only responsible for supervising all stages of the electoral process to ensure that elections are conducted in a direct, general, free, confidential, honest, and fair manner, but it also possesses the authority to prevent and address electoral violations, resolve electoral process disputes, and oversee the implementation of election administration.(Hasuri & Mukaromah, 2021)

These authorities position Bawaslu as a *quasi-judicial* institution, as it is empowered to examine, assess, and adjudicate administrative electoral violations as well as disputes arising from the electoral process. Accordingly, the exercise of Bawaslu’s duties and powers must be guided by the principles of independence, professionalism, integrity, accountability, and transparency in order to safeguard the quality of democracy and maintain public confidence in electoral outcomes. Nevertheless, the broad scope of its authority also increases the risk of *abuse of power* if it is not supported by an effective internal oversight system and adequate mechanisms of legal accountability. This condition underscores that strengthening the integrity of Bawaslu officials is essential not only to ensure the effectiveness of electoral oversight but also to advance good governance and uphold the integrity of the electoral process (Wahid, 2023).

The extensive authority vested in Bawaslu in the administration of elections must be accompanied by accountable and integrity-based financial management. Nevertheless, numerous studies indicate that the management of public funds within state institutions, including election management bodies, remains vulnerable to irregularities that may result in financial losses to the state. This vulnerability is further exacerbated by ineffective internal oversight, limited human and financial resources that undermine the effectiveness of internal controls, and weak compliance with financial administrative procedures. From a legal perspective, the misuse of grant funds by election officials constitutes not only an administrative violation but may also satisfy the elements of a corruption offense when it involves the abuse of authority, the falsification of accountability documents, or the use of public funds for purposes inconsistent with their designated allocation (Yusro & Rozaan, 2020).

The significance of this study is further reinforced by the Corruption Court Decision of the Palembang District Court Number 04/Pid.Sus-TPK/2024/PN Plg, which revealed the misappropriation of grant funds through the falsification of receipts and the preparation of fictitious Statements of Accountability (*Surat Pertanggungjawaban* or SPJ) by officials of the General Election Supervisory Agency (*Badan Pengawas Pemilihan Umum* or Bawaslu). The case demonstrates that irregularities in grant fund management extend beyond mere administrative violations and may give rise to criminal liability when they involve the abuse of authority resulting in financial losses to the state (Jundari, 2024). The use of accountability documents that do not reflect actual transactions represents a common form of misconduct in public financial management, undermining the principles of accountability and transparency in the administration of public funds. Given Bawaslu's status as an independent institution with *quasi-judicial* functions in the administration of elections, this case warrants careful legal examination because it involves not only the fulfillment of the elements of corruption offenses but also issues concerning official accountability, the integrity of election administrators, and the consistency of judicial reasoning in imposing criminal sanctions on public officials who misuse public funds. Therefore, an analysis of Decision Number 04/Pid.Sus-TPK/2024/PN Plg is expected to provide a more comprehensive understanding of the application of legal accountability to election officials involved in the misappropriation of grant funds, while also serving as a basis for strengthening oversight mechanisms and enhancing accountability in the financial management of Bawaslu (Pamungkas et al., 2024).

The significance of this study is further reinforced by a corruption case adjudicated through the Corruption Court Decision of the Palembang District Court Number 04/Pid.Sus-TPK/2024/PN Plg. The case concerns the alleged misappropriation of grant funds through the falsification of receipts and the preparation of fictitious Statements of Accountability (*Surat Pertanggungjawaban* or SPJ) by an official of the General Election Supervisory Agency (*Badan Pengawas Pemilihan Umum* or Bawaslu). This case demonstrates that even institutions entrusted with safeguarding the integrity of electoral administration are not immune to the risk of abuse of authority in the management of public finances. It raises important legal questions regarding the nature of legal accountability for Bawaslu officials involved in the misappropriation of grant funds and the extent to which the court's decision reflects the principles of accountability, legal certainty, and justice. Therefore, this case provides a relevant basis for examining legal accountability while contributing to the strengthening of financial governance and institutional integrity within Indonesia's election management system.

Based on the foregoing discussion, this study aims to analyze the forms of grant fund misappropriation through the falsification of receipts and fictitious Statements of Accountability (*Surat Pertanggungjawaban* or SPJ) committed by officials of the General Election Supervisory Agency (*Badan Pengawas Pemilihan Umum* or Bawaslu). It also seeks to examine the forms of legal accountability imposed in the Corruption Court Decision Number 04/Pid.Sus-TPK/2024/PN Plg. Furthermore, this study is expected to contribute to the development of legal scholarship, particularly in the field of the legal accountability of public officials in the management of public finances, while also providing an evaluative framework for strengthening oversight mechanisms, accountability, and transparency in the management of grant funds within the General Election Supervisory Agency (Bawaslu).

METHODS

This study employs a normative legal research approach using both the *statutory approach* and the *case approach*. The statutory approach is applied to examine legal provisions governing corruption offenses, public financial management, and the administration of elections, while the case approach focuses on the analysis of the Corruption Court Decision of the Palembang District Court Number 04/Pid.Sus-TPK/2024/PN Plg. The legal materials used in this study consist of primary legal materials, including legislation and court decisions, as well as secondary legal materials in the form of books, scholarly journal articles, and relevant legal doctrines. Legal materials were collected through library research and subsequently analyzed using a qualitative descriptive-analytical method to develop legal arguments concerning the legal accountability of Bawaslu officials for the misappropriation of grant funds through the falsification of receipts and fictitious Statements of Accountability (*Surat Pertanggungjawaban* or SPJ)

FINDINGS AND DISCUSSION

Forms of State Financial Misappropriation in the Implementation of the Kuang Dalam and Beringin Dalam Road Improvement Project: An Analysis of Corruption Court Decision Number 11/Pid.Sus-TPK/2025/PN Plg

Grant fund misappropriation constitutes one of the most common forms of corruption in the management of both national and regional public finances. Conceptually, corruption is understood as the abuse of public authority for personal or group benefit; therefore, any use of grant funds that deviates from their intended purpose may be classified as a form of state financial misappropriation. In practice, grant funding represents one of the sectors most vulnerable to irregularities because its management relies heavily on administrative documentation, including grant agreements, transaction records, and financial accountability reports (Yusro & Rozaan, 2020). Studies on grant fund management further indicate that corruption involving grants and social assistance programs remains prevalent through various schemes, such as the falsification of beneficiary data, manipulation of Budget Plans (*Rencana Anggaran Biaya* or RAB), and falsification of accountability documents, all of which may result in financial losses to the state (Jupenris, 2023).

From the perspective of public financial governance, the grant fund management mechanism places accountability documents as the primary instrument for demonstrating that grant funds have been utilized in accordance with their intended purposes. Grant recipients are required to prepare accountability reports supported by valid expenditure evidence, such as invoices, purchase receipts, goods delivery records, and official travel documents when the allocated funds are used for activities requiring travel (Hasanah & Soponyono, 2018). In addition, authorized officials are responsible for verifying the completeness of administrative requirements, the authenticity of supporting documents, and the substantive accuracy of each expenditure before an accountability report is deemed compliant with the applicable regulations. Therefore, the validity and reliability of accountability documents constitute essential elements in ensuring the accountability of grant fund management (Said, 2011).

One of the most common forms of irregularity is the falsification of receipts or invoices as evidence of actual expenditures. This scheme is carried out by creating or using receipts that do not reflect genuine transactions, thereby making the expenditures reported in the Statement of Accountability (*Surat Pertanggungjawaban* or SPJ) appear consistent with the disbursed budget (Hasuri & Mukaromah, 2021). In public financial management, particularly for official travel expenditures and the procurement of goods, documents such as travel tickets, hotel receipts, and purchase invoices constitute essential components of the SPJ. When these supporting documents are falsified, the accountability report may appear administratively complete while failing to accurately represent the actual transactions. Consequently, the falsification of receipts constitutes not only an administrative violation but also a means of concealing the misappropriation of state finances and obstructing the evidentiary process in corruption (Widyastuty et al., 2022).

In addition to the falsification of receipts, irregularities are also committed through the preparation of fictitious Statements of Accountability (*Surat Pertanggungjawaban* or SPJ). A fictitious SPJ is an accountability report prepared as though all activities had been fully implemented and the allocated budget had been utilized in accordance with its designated purpose, whereas, in reality, the activities were either never carried out or only partially completed. Under such circumstances, the accountability report merely fulfills administrative formalities without reflecting the substantive truth (Endrassanto, 2021). The literature indicates that the preparation of fictitious SPJs is frequently supported by the use of fabricated receipts, forged signatures, and financial reports manipulated to conform to the approved Budget Plan (*Rencana Anggaran Biaya* or RAB), thereby creating the appearance of compliance with administrative requirements. Consequently, both the disbursement and accountability of public funds may proceed despite the fact that the actual use of the funds does not correspond to the reported activities (Sigalingging, 2021).

The occurrence of receipt falsification and fictitious Statements of Accountability (*Surat Pertanggungjawaban* or SPJ) is fundamentally inseparable from the abuse of authority (*abuse of power*) in the management of public finances. Such misconduct may be committed by public officials who possess authority over budget administration or by other individuals who gain access to financial administrative processes. In certain cases, document manipulation is carried out under the direction of superior officials, thereby involving multiple actors in a coordinated scheme of misconduct. Therefore, the determination of legal liability should not be based solely on the existence of falsified documents but must also consider who exercised the relevant authority, how the budget management procedures were implemented, and the extent to which the internal control system was capable of preventing such irregularities (Amien & Widayat, 2021).

From the perspective of criminal law, the falsification of receipts and the preparation of fictitious Statements of Accountability (*Surat Pertanggungjawaban* or SPJ) constitute unlawful acts that have the potential to cause financial losses to the state. Such losses are generally established through audit findings issued by the Government Internal Supervisory Apparatus (*Aparat Pengawasan Intern Pemerintah* or APIP) or the Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan* or BPK), which identify discrepancies between the actual use of public funds and the accountability documents submitted (Hasuri & Mukaromah, 2021). Accordingly, the falsification of accountability documents not only undermines the accountability of grant fund management but also serves as a basis for establishing the element of state financial loss in corruption offenses. Therefore, strengthening internal control systems, enhancing the verification of supporting expenditure documents, and implementing continuous oversight are essential measures to prevent the misappropriation of grant funds through the falsification of receipts and fictitious Statements of Accountability (SPJ) (Amien & Widayat, 2021).

Unlike the forms of misconduct commonly involving the falsification of receipts or the preparation of fictitious Statements of Accountability (*Surat Pertanggungjawaban* or SPJ), as found in numerous cases of public financial management, Decision Number 11/Pid.Sus-TPK/2025/PN Plg demonstrates a pattern of state financial misappropriation arising from the implementation of a public construction contract. According to the indictment, the defendant was alleged not only to have manipulated the procurement process to ensure that CV. Musi Persada Lestari was awarded the contract but also to have executed the construction work in a manner that failed to comply with the contractual requirements regarding work volume and technical specifications. Furthermore, payment was made despite the incomplete supporting documents for the payment claim, while the field inspection reports stating that the project had reached 100 percent completion were not supported by adequate physical verification. These facts indicate that the misconduct extended beyond deficiencies in the execution of the construction work to include irregularities in the financial administration process, which should have functioned as a key control mechanism for the use of regional government funds (*Anggaran Pendapatan dan Belanja Daerah* or APBD). Such conduct is inconsistent with the principles of accountability, transparency, effectiveness, and sound administrative governance as stipulated in Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods and Services (Widyastuty et al., 2022).

The panel of judges also based its finding of state financial loss on the testimony of a construction expert and the Investigative Audit Report issued by the Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan* or BPK). The audit revealed deficiencies in the volume of work, non-compliance with the required material specifications, and a discrepancy between the amount paid to the contractor and the actual value of the work performed. Based on these audit findings, the state was determined to have suffered financial losses amounting to IDR 894,078,082.05 as a result of payments made for construction work that failed to comply with the contractual requirements. In the author's view, these judicial considerations demonstrate that the establishment of criminal liability in this corruption case was not based solely on the existence of state financial losses, but also on the interrelationship between the misuse of procurement procedures, inadequate supervision of contract implementation, and the contractor's failure to fulfill its contractual obligations regarding the quality, quantity, and technical specifications of the work. Accordingly, Decision Number 11/Pid.Sus-TPK/2025/PN Plg illustrates that the misappropriation of state finances in public procurement may arise from a combination of administrative and technical irregularities, which ultimately result in financial losses to the state and satisfy the constituent elements of corruption offenses as stipulated under Law Number 31 of 1999 on the Eradication of Corruption Crimes, as amended by Law Number 20 of 2001 (Wahid, 2023).

Legal Accountability of the Defendant in Corruption Case Number 11/Pid.Sus-TPK/2025/PN Plg

Criminal liability constitutes the legal consequence imposed upon an individual who has been proven to have committed a criminal offense and possesses the legal capacity to be held accountable for his or her actions. Under criminal law, a person may only be convicted if both the objective element of the offense (*actus reus*) and the subjective element of culpability (*mens rea*) are established, and if no justifying or excusing grounds exist to eliminate criminal responsibility. In corruption cases, criminal liability is determined not only by the existence of financial losses to the state but also by proof of an unlawful act or an intentional abuse of authority that results in such losses. Accordingly, before rendering a judgment, the court must comprehensively assess the relationship between the defendant’s conduct, the evidence presented during the trial, and the legal consequences arising from that conduct (Endrassanto, 2021).

Based on Decision Number 11/Pid.Sus-TPK/2025/PN Plg, the panel of judges found that the defendant had played an active role in the implementation of the Kuang Dalam and Beringin Dalam Road Improvement Project, which was not carried out in accordance with the technical specifications stipulated in the contract. The facts established during the trial revealed deficiencies in the volume of work, the use of construction materials that failed to meet the required technical standards, and the disbursement of full payment despite the work not complying with the contractual provisions. These irregularities resulted in financial losses to the state, as evidenced by the Investigative Audit Report issued by the Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan* or BPK), which was admitted as one of the evidentiary instruments during the trial. Based on these findings, the panel of judges concluded that the legal element of unlawfully enriching oneself or another person to the detriment of state finances had been satisfied. Consequently, the defendant was held criminally liable in accordance with Law Number 31 of 1999 on the Eradication of Corruption Crimes, as amended by Law Number 20 of 2001 (Widyastuty et al., 2022).

From the perspective of criminal law, the defendant's criminal liability was also established based on the causal relationship between the defendant's conduct and the resulting financial losses suffered by the state. The execution of construction work that failed to comply with the contractual specifications, while simultaneously accepting full payment, demonstrates the defendant's intentional conduct to obtain financial benefit by disregarding the legal obligations incumbent upon a contractor. Furthermore, the court found no justifying or excusing circumstances that could eliminate the defendant's criminal responsibility (Nabila & Yusdiansyah, 2025). Accordingly, all elements of criminal liability were deemed to have been satisfied, including the defendant's capacity to bear criminal responsibility, the existence of culpability, and the legal consequences arising from the conduct that caused financial losses to the state. This conclusion is consistent with the doctrine of criminal liability, which maintains that any person who knowingly commits an unlawful act resulting in state financial losses must be held accountable through the criminal justice system (Jupenris, 2023).

The panel of judges' legal reasoning (*ratio decidendi*) in this case was based not only on the audit findings establishing state financial losses but also on the consistency and corroborative value of the evidence presented during the trial, including witness testimony, expert testimony, contractual documents, the results of physical inspections of the construction work, and administrative records relating to project implementation. Taken together, these evidentiary materials reinforced the court's conviction that the construction work had not been carried out in accordance with the agreed contractual specifications, despite full payment having been made to the contractor. This evidentiary approach reflects the application of the negative statutory system of proof (*negatief wettelijk bewijsstelsel*), under which a conviction may only be rendered when it is supported by legally admissible evidence and the judge's personal conviction, as prescribed by Indonesian criminal procedural law (Siregar, 2023).

In the author's view, the panel of judges' decision reflects the application of the principle of accountability in combating corruption, as it considered not only the formal aspect of state financial losses but also the quality of contract performance, compliance with contractual obligations, and the defendant's active involvement in the series of acts that resulted in such losses. This approach demonstrates that criminal liability in public procurement corruption cases cannot be established solely on the basis of discrepancies between the contract value and the actual value of the completed work. Rather, it must be supported by evidence of the abuse of authority, breaches of contractual obligations, and a causal relationship between the defendant's conduct and the resulting financial losses to the state. Therefore, Decision Number 11/Pid.Sus-TPK/2025/PN Plg serves as an important judicial precedent for strengthening the enforcement of anti-corruption laws in the field of public procurement, while also promoting stronger internal oversight and greater adherence to the principles of transparency, accountability, and good governance.

CONCLUSION

The forms of state financial misappropriation identified in Decision Number 11/Pid.Sus-TPK/2025/PN Plg were manifested through the execution of construction work that failed to comply with the contractual requirements, particularly with respect to work volume and technical specifications, thereby resulting in financial losses to the state. These irregularities not only constituted violations of the principles of accountability, transparency, and effectiveness in public financial management but also reflected weaknesses in the supervision of government procurement projects. Based on the panel of judges' legal reasoning, the defendant was found to have fulfilled the constituent elements of a corruption offense by committing an unlawful act that caused state financial losses and was therefore held criminally liable in accordance with Law Number 31 of 1999 on the Eradication of Corruption Crimes, as amended by Law Number 20 of 2001. The decision affirms that criminal liability in corruption cases is established not merely by the existence of state financial losses but also through proof of the abuse of authority, breaches of contractual obligations, and the causal relationship between the defendant's conduct and the resulting losses. Accordingly, strengthening internal oversight mechanisms, ensuring strict compliance with public procurement procedures, and promoting the principles of good governance are essential measures for preventing corruption in projects financed by public funds.

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