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Budget Abuse as a Form of Corruption

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Abstract

Introduction: *This study examines the form of criminal liability of public officials involved in corruption crimes, particularly in the misuse of state budgets. The case analyzed is Decision Number 15/Pid.Sus-TPK/2020/PN.MNK involving Ahmad Afit Rumagesan, Chairman of the Fakfak District Parliament for the 2009–2014 period.*

Purposes of the Research: *This study underscores the importance of strengthening oversight in public financial management to prevent future budget misuse.*

Methods of the Research: *This research applies a normative juridical method with a case study approach.*

Findings of the Research: *The findings indicate that the defendant was proven to have misused the treasurer's cash funds for personal purposes without a legitimate legal basis, resulting in a state loss of IDR 432,425,000. In passing the verdict, the judge considered the state's financial loss, the defendant's role, and the absence of good faith to return the funds.*

Keywords: Corruption; Budget Misuse; Publik Officials; Criminal Liability.

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INTRODUCTION

Corruption in Indonesia is the main obstacle in realizing a transparent and responsible government. Corrupt practices not only slow down national development, but also exacerbate social and economic inequality in society.[1] This phenomenon infiltrates various sectors, ranging from politics, bureaucracy, to public services, with a destructive impact on the order of life of the nation and state.

Corruption in the perspective of law and state governance is a form of abuse of public office or authority to obtain personal or group benefits illegally. Transparency International emphasizes that corruption often occurs in a systematic and structured manner, and involves various actors through complex and difficult-to-detect modes.[2] This is exacerbated by a permissive bureaucracy and weak oversight.

Corruption is classified as an *extraordinary crime* with a very wide range of impacts, systemic, and difficult to eradicate with just ordinary approaches.[3] One of the most common forms of corruption committed by public officials is budget abuse, both at the central and regional levels. This practice reflects weak accountability and oversight of state financial

[1] Wibangsa, P., Saputra, A. D., Agam, F. B., Mustofa, A. N., Sudrajat, H. H., & Puspitasari "Penegakan Hukum Dan Pemberantasan Tindak Pidana Korupsi Di Indonesia." *Kultura: Jurnal Ilmu Hukum, Sosial, dan Humaniora* 3, no. 1 (2025): 82-93.

[2] Arifin, M. Z., & SH, M., *Tindak Pidana-Korupsi Kerugian-Ekonomi dan Keuangan Negara (Perspektif Hukum dan Praktik)*. Publica Indonesia Utama, 2024), p. 13.

[3] Diharimurti, M. H. Y. "Penghentian Penyidikan Dan Penuntutan Dalam Tindak Pidana Korupsi Ditinjau Dari Perspektif Teori Hukum." *Jurnal Cakrawala Ilmiah* 3, no. 4 (2023): 1205-1216.

governance, and shows violations of the principles of good governance as stated by UNDP, such as participation, transparency, the rule of law, and accountability.[4] Normatively, Article 3 of Law Number 31 of 1999 jo. Law Number 20 of 2001 concerning the Eradication of Corruption has expressly stipulated that the abuse of authority by public officials that causes state financial losses is a criminal act of corruption, so the act of misuse of the budget not only violates legal norms, but also injures public administration ethics and moral principles as state officials.[5] According to J. G. Starke, budget abuse is a form of abuse of authority that has criminal consequences because it is contrary to the principle of legality in administrative and criminal law.[6] This view is in line with the opinion of Philipus M. Hadjon who emphasized that maladministration in the management of state finances is a violation of the General Principles of Good Governance, including accountability and compliance with the law.[7]

Previous literature and studies that were used as the basis for this study also highlight the importance of criminal accountability in corruption cases. For example, the study of Muhammad Al Faqih (2024)[8] examining the case of Covid-19 social assistance which is considered more appropriate to be subject to Article 2 of the Corruption Crime Law than the bribery article, because it concerns the abuse of authority that leads to state losses. Meanwhile, Fatwa K.J. Sembiring and Ediwarman (2011)[9] In their research on the abuse of authority in the procurement of goods and services in Binjai City, it shows that weak supervision and ineffective law enforcement encourage budget irregularities that are detrimental to state finances. Another study by Denny Octavian Pawa and colleagues (2024)[10] examined the crime of corruption of the village fund budget and found that the perpetrator committed abuse by reducing the volume of activities, which caused state losses, and was sentenced to a crime based on Article 3 jo Article 18 of the Corruption Crime Law.

In contrast to the previous study which focused on the corruption of village funds or social assistance, this study focuses on the analysis of the criminal responsibility of public officials and the judge's consideration in cases of budget abuse based on Decision Number: 15/Pid.Sus-TPK/2020/PN. MNK. This case involved Ahmad Afit Rumagesan, former Chairman of the Fakfak Regency Regional House of Representatives, who was proven to have illegally borrowed funds from the regional treasury and did not return them, resulting in state losses of IDR.432,425,000.00.

This study is important to study because it provides a concrete illustration of how the criminal law on corruption is applied to public officials, as well as how the form of criminal accountability and judges' considerations in the decision reflects the implementation of the principles of justice and the rule of law, by using a normative juridical approach and a study

[4] Komisi Pemberantasan Korupsi (KPK), *Laporan Tahunan 2022*, Jakarta: KPK), p. 78–80.

[5] Gito Saputro and David Efendi. "Pengaruh Pengendalian-Internal Dan Prinsip-Prinsip Good Governance Terhadap Kinerja Pegawai Kecamatan Tambaksari." *Jurnal Ilmu dan Riset Akuntansi (JIRA)* 10, no.9 (2021), p. 5.

[6] J.G. Starke, *Pengantar-Hukum Internasional*, Translation by Bambang Iriana, (Jakarta: Sinar Grafika, 2008), p. 89.

[7] Hadjon, P. M., & Martosoewignjo, R. S. *Pengantar: Hukum Administrasi Indonesia*, (Yogyakarta: Gadjah Mada University Press, 2008), p. 112.

[8] Al Faqih, M. "Korupsi Dana Bansos Covid-19 Dalam Perspektif Korupsi Kerugian Keuangan Negara". *Lex Positivis 2*, no. 3 (2024): 437-458.

[9] Fatwa KJ Sembiring and Ediwarman Ediwarman. "Kajian Hukum Penyalahgunaan Wewenang Oleh Kuasa Pengguna Anggaran (KPA) dan Pejabat Pembuat Komitmen (PPK) dalam Pengadaan Barang Dan Jasa (Studi Kasus Pemerintah Kota Binjai)." *Jurnal Mercatoria* 4, no. 1 (2011): 37-46.

[10] Denny Octavian Arruan Banga Pawa, Marwan Mas, and Muhammad Halwan. "Analisis Yuridis Tindak Pidana Korupsi Penggunaan Anggaran Dana Desa Di Kabupaten Mamasa: Studi Kasus Putusan Nomor. 26/Pid. Sus-Tpk/2020/Pn. Mamuju." *Clavia* 21, no. 2 (2023): 349-356.

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of the verdict, this article is expected to strengthen the academic study of law enforcement in budget abuse by state administrators.

METHODS OF THE RESEARCH

The normative legal research method, used in the focus of this research study, which relies on the analysis of laws and regulations and the study of court decisions as the main source. This method was chosen to examine how legal norms, especially related to budget abuse by public officials, are applied in practice through concrete case studies. The data of this research is sourced from laws and regulations and court decisions as primary legal material. Meanwhile, books, legal journals, scientific articles, and other relevant papers are used as secondary legal materials. The collection of legal materials is carried out by documentary *study techniques*, namely by systematically studying legal documents and scientific literature. Furthermore, the collected legal materials are analyzed using a qualitative analysis method, which aims to describe and interpret legal norms and facts comprehensively, logically, and argumentatively in the context of the problem being studied.

RESULTS AND DISCUSSION

A. Indonesian Legal System and Criminal Responsibility in Corruption Crimes

Indonesia is a country with a mixed legal system, which combines elements of customary law, Islamic law, and western law (Continental Europe). However, in positive state and legal practice, the dominance of the Continental European legal system appears to be the strongest, especially in terms of the formation of legal norms in writing and formally. Therefore, Indonesia adheres to the *civil law* system, which makes laws and regulations as its main source of law. This is different from the *common law system* such as in the United Kingdom or the United States which prioritizes jurisprudence (previous court decisions) in the formation of law.[11] Law enforcement against corruption crimes is very crucial. Corruption, which etymologically means rot or damage, is interpreted as an act of abuse of power or position to gain personal gain that causes losses to state finances. This act is systemic and massive so that it is categorized as *an extraordinary crime*, with an impact that is not only limited to damage the country's economy and finances, but also destroys the social order, democratic principles, and weakens the legitimacy of the state in the eyes of the public.[12]

The state's commitment to the eradication of corruption is reflected in the presence of a solid legal framework through Law Number 31 of 1999 jo. Law Number 20 of 2001 concerning the Eradication of Corruption Crimes. This law emphasizes that abuse of authority that benefits individuals or other parties and harms state finances is a criminal offense that must be sanctioned. Furthermore, the establishment of the Corruption Eradication Commission through Law Number 30 of 2002 (which was later updated through Law Number 19 of 2019) is proof that the state views corruption as a crime that demands a special institutional response that is extraordinary. However, the reality of law enforcement practices for corruption crimes still faces many challenges. Despite the rule of

[11] Sobar Sukmana, Tuti Susilawati, Chairijah, Bambang Heriyanto, and Ari Wuisang. "Essensi Pluralisme Hukum Internasional Dalam Perspektif Sistem Hukum Dunia". *PALAR: Pakuan Law review* 10, no. 3 (2024), p. 47-48.

[12] Bayu Prasetyo, Roesman Hadi Jaya. "Pertanggungjawaban Hukum-Tindak Pidana Korupsi Oleh Pejabat Tata Usaha Negara". *Jurnal Hukum Pidana dan Kriminologi* 5, no. 1, (2024), p. 25-26.

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law and law enforcement agencies, corruption cases remain rampant, even involving public officials at various levels. Weaknesses in law implementation are caused by weak internal supervision, low integrity of law enforcement officials, and inconsistency in punishment. Therefore, it is important to examine the principle of criminal responsibility, especially when the perpetrator is a public official who abuses his power. Criminal liability is the core of the criminal law system, because it is the basis for the state's legitimacy to impose criminal penalties on individuals who commit unlawful acts. This concept not only requires the existence of prohibited acts, but also the conscious and responsible ability of the perpetrator to understand his actions.

Normatively, the principle of criminal liability is closely related to the principle of culpability, which requires proof of guilt before a person can be convicted. This principle is known in the adagium geen straf zonder schuld ("no crime without error"), which in practice includes the elements of intentionality (*dolus*) and negligence (*culpa*). Mistakes are an important element in determining criminal liability for the perpetrators of crimes.[13] Criminal responsibility in the context of public officials has a special dimension, public office gives certain powers, and the abuse of this power for personal purposes harms the principles of accountability and public trust, in the legal framework, this is affirmed in Article 3 of Law Number 31 of 1999 jo. Law Number 20 of 2001, which states that every person who abuses authority because of his position or position, that can harm the country's finances or economy, be punished.

According to Transparency International, corruption is a form of deviation of behavior by state actors, both public officials and bureaucrats, in order to enrich themselves illegally through the abuse of delegated authority.[14] Therefore, the criminalization of public officials involved in corruption crimes must pay attention to their strategic position in the administration of state power. The higher the public responsibility that is carried, the greater the legal responsibility.

B. Decision Number: 15/Pid.Sus-TPK/2020/PN. MNK

Decision Number 15/Pid.Sus-TPK/2020/PN. The MNK imposed by the Corruption Court at the Manokwari District Court is a real representation of how Indonesia's positive law responds to corruption crimes committed by public officials. The defendant Ahmad Afit Rumagesan, former Chairman of the Fakfak Regency Regional House of Representatives for the 2009-2014 period, was proven to have legally abused his authority by borrowing the cash fund of the treasurer's expenditure of the Regional House of Representatives in the amount of IDR.432,425,000.00 without a valid legal basis and without making a return.

His actions meet the elements in Article 3 jo. Article 18 of Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning the Eradication of Corruption Crimes. The article stipulates that abuse of authority that is detrimental to state finances can be punished by imprisonment of between one and twenty years and/or a fine of a certain amount. Based on this provision, if it is associated with the case involving Ahmad Afit Rumagesan, the prison sentence imposed should exceed 1 year, considering that the amount of state losses incurred reaches IDR. 432,425,000.00, in the Indonesian criminal law system, the purpose of

[13] Grazia Vione Miru, et al, "Pertanggungjawaban Pidana Terhadap Jabatan Dalam Tindak Pidana Korupsi Pengadaan Barang Dan Jasa," *PATTIMURA Legal Journal* 2, no. 2 (2023),p. 95.

[14] Edi Marwan, *Analisis Yuridis Pertanggungjawaban Pidana Korupsi Dalam Perspektif Keadilan (Studi Putusan Nomor: 22/Pid. Sus-Tpk/2019/Pn Ptk)*. Universitas Islam Sultan Agung Semarang, 2024, p. 13.

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punishment as stated by Sudarto includes three main pillars, namely *retributive*, *preventive*, and *reformative*.[15]

From the perspective of criminal law theory, this substitute penalty should be subsidiary or additional and not exceed the main crime. When the main crime is lighter than the substitute crime, there is an impression of inconsistency in the application of the principle of proportionality. This is substantially contrary to the spirit of criminal justice. Aristotle in the concept of distributive justice states that justice demands equality between the magnitude of the offense and the form of punishment imposed.[16] Light criminal sanctions for state losses of hundreds of millions of rupiah show inequality in the implementation of distributive justice. However, in its realization, the panel of judges imposed a basic criminal sentence in the form of one year in prison and a fine of IDR.50,000,000.00 subsidy for one month of confinement, as well as an additional penalty in the form of payment of compensation in the amount of state losses. If the compensation is not paid within one month, the defendant is sentenced to three years in lieu of prison. From a substantive justice perspective, the one-year prison sentence for state losses of more than IDR.400 million is considered disproportionate. Based on *the Regulation of the Supreme Court of the Republic of Indonesia* Number *1 of 2020* concerning Criminal Guidelines Articles 2 and 3 of the Corruption Law, the punishment for perpetrators who do not have good faith to return state losses should be imposed above the minimum limit. Moreover, in the jurisprudence of the Supreme Court Decision Number: 537K/Pid.Sus/2014, it is stated that if the state losses exceed IDR.200 million, the penalty should exceed one year in prison.

Another thing that is highlighted is the inconsistency of proportionality between the main and substitute crimes. The substitute penalty in the form of three years in prison is actually heavier than the main penalty which is only one year. From the perspective of criminal law theory, substitute crimes are subsidiary, not the main crime. This inequality gives the impression that prison sentences are a negotiable instrument as long as there is a guarantee of state compensation for losses, which is certainly contrary to the principle of retributive in criminal justice. This condition raises serious questions regarding the effectiveness of punishment as a form of deterrence or deterrent. Light punishments for corruption perpetrators from public officials can strengthen the perception of impunity and inequality in law enforcement. Public office actually contains a high moral mandate and responsibility, so when abuse occurs, the sanctions given must be heavier than ordinary civilians as a representation of *betrayal of public trust*.

The preventive function of the law also seems to be not optimal. The fact that corruption continues to occur in various sectors, despite the existence of regulations and law enforcement agencies, indicates weak structural oversight. Financial administration procedures have not been able to close the gap of budget abuse by political elites and bureaucrats. On the other hand, the effectiveness of recovering state losses through the mechanism of replacement money is also questionable. If the defendant in this case does not have sufficient assets, then the replacement money cannot be realized and replaced with a prison sentence. This shows that despite the return order, the state's financial recovery did not occur directly. Therefore, based on normative and empirical considerations, the

[15] Zaini, Zaini. "Tinjauan Konseptual Tentang Pidana dan Pemidanaan." *VOICE JUSTISIA: Jurnal Hukum dan Keadilan* 3, no. 2 (2019), p. 137-138.

[16] Pratama, Febrian Duta, Rafly Pebriansya, and Mohammad Alvi Pratama. "The concept of justice in Aristotle's thought." *Praxis: Journal of Applied Philosophy* 1, no. 02 (2024), pp. 14-16.

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imposition of a criminal sentence in this case can be considered not to reflect the principle of proportional punishment, as mandated in the doctrine of modern criminal law and also in the spirit of the Corruption Law itself. As stated by Sudarto, the purpose of punishment includes three aspects: retribution, prevention, and reformative. A one-year prison sentence does not reflect the principle of retributive and is also incapable of providing a strong deterrence for other public officials. Furthermore, in the context of distributive justice, Aristotle stated that punishment must be proportional to the harm caused. The low sanctions in this case, against serious violations committed by public officials have obscured the meaning of substantive justice and weakened legal authority in the eyes of the public.

This ruling illustrates the gap between formal law enforcement and substantive justice. Juridically, the defendant has been sentenced in accordance with Article 3 jo. Article 18 of the Corruption Law. However, from the perspective of the integrity of the justice system and the public's expectations for the eradication of corruption, the verdict is not adequate enough. Law enforcement against corrupt public officials must be a momentum to show the state's alignment with the principles of transparency, accountability, and the rule of law. In closing, to strengthen the effectiveness of law enforcement in corruption cases involving public officials, a number of strategic steps need to be taken: Reform of criminal policies that take into account aspects of state losses and the position of perpetrators: a) Reform of a stricter and more sustainable financial supervision system; b) Increasing the independence of judicial institutions and law enforcement officials; c) Optimization of anti-corruption education among state administrators; d) Reaffirmation that public office is a mandate, not a privilege.

C. Considerations of the Panel of Judges in Issuing a Decision on Budget Abuse

Panel of Judges in case Number 15/Pid.Sus-TPK/2020/PN. MNK handed down a verdict against Ahmad Afit Rumagesan based on a legal analysis based on the results of the trial and evidence that can be judicially accounted for. The defendant, in his capacity as Chairman of the Fakfak Regency Regional House of Representatives, was proven to have unilaterally borrowed funds from the treasury of the expenditure treasury of the Secretariat of the Regional House of Representatives without going through a legitimate budgeting mechanism as stipulated in the regional financial management regulations. The Panel considers that this act is a tangible form of abuse of authority, considering the strategic position that the defendant has in the government structure.

The defendant's justification that the funds were used for the needs of the community in an urgent situation was not accepted by the Assembly, because the social reasons had no legal basis that could justify the taking of public funds without consent and without the appropriate formal mechanism. The Assembly, in its consideration, stated that the act was still classified as an unlawful act that caused losses to state finances, so it was considered to meet the elements of criminal acts regulated in Article 3 of the Law on the Eradication of Corruption. The elements of Article 3 – namely "everyone", "benefiting oneself or others", "abuse of authority due to office", and "causing state losses" – are considered to be proven cumulatively, with the fulfillment of these four elements, the Tribunal stated that the defendant can be held criminally liable individually, there is no justification or excuse that can exempt the defendant from legal liability, even as the leader of the legislative institution region, he should have a better understanding of the legal boundaries in the management of public finances.

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The Assembly's assessment was also strengthened by a series of documents and evidence submitted in the trial, including: a) Documents on behalf of the defendant and other members of the Regional House of Representatives in the form of loan recapitulation, proof of transfer, receipt, and disposition sheet from the Secretariat of the Fakfak Regional House of Representatives; b) Evidence of confiscation by the Fakfak District Prosecutor's Office such as Certificate of Deposit from fiscal year 2011 to 2014; c) Loan receipts that show borrowing practices without a valid legal basis; d) Documents from the inspection results from the Fakfak Regency Inspectorate; e) A warrant from the Regent of Fakfak related to the management of funds that were then misused.

The strength of this evidence is also supported by the results of an audit from the Financial and Development Supervisory Agency which showed a state loss of IDR.432,425,000.00. All of this evidence strengthens the Assembly's belief in declaring that the defendant's actions were contrary to the law and caused losses to the state's finances. The panel in sentencing considered a number of mitigating factors for the defendant, including a cooperative attitude during the trial, a confession of his actions, having never been convicted before, and the existence of good faith to return the state's losses. These factors are the basis for the Assembly to impose a one-year prison sentence—an amount that is at the minimum threat limit of Article 3 of the Corruption Act.

However, these considerations have raised criticism from a substantive justice perspective. The one-year prison sentence for a public official who abused his position to access public funds is considered not to reflect the seriousness of the moral and constitutional violations committed. Public office is the people's trust, and its abuse is not only a violation of formal law, but also a betrayal of public trust. Therefore, from the perspective of office ethics and moral responsibility, criminal sanctions against public officials should be heavier than those of ordinary civilians.

Moreover, the dominance of the defendant's personal aspects in sentencing considerations - such as confession or cooperative attitude - seems to ignore the structural and systemic dimensions of the abuse of power. The Assembly should also consider public expectations of the accountability of public officials, as well as the importance of maintaining trust in democratic and financial institutions of the state. A verdict that is too light actually weakens the principle *of deterrence* and can signal tolerance for abuse of authority in the bureaucracy. Thus, even though the Tribunal has met the formal standards of proof, the criminal decisions handed down have not fully taken into account the principle of substantive justice. This shows the importance of a law enforcement paradigm that not only prioritizes formal legality, but also pays attention to office ethics, institutional integrity, and public expectations for a clean and accountable bureaucracy.

D. Analysis of Substantive Justice in Judge's Decisions

The verdict in case Number 15/Pid.Sus-TPK/2020/PN. MNK Ahmad Afit Rumagesan was sentenced to one year in prison, accompanied by the obligation to pay a fine of IDR.50 million and compensation in the amount of IDR.432,425,000. If the fine is not paid, it will be replaced with imprisonment for one month. As for if the replacement money is not paid within one month from the verdict having permanent legal force, then the defendant's property will be confiscated and then auctioned. If the auction results are not enough for the stipulated amount, the remaining shortfall will be replaced with a prison sentence of three years.

Formally, this ruling has fulfilled the provisions of the criminal procedure law in Indonesia, combines the main sanctions (corporate crimes and fines) with the recovery of state losses (compensation money), and guarantees its execution through the threat of confiscation or additional criminal penalties. However, when viewed from the dimension of substantive justice, this decision raises room for criticism, especially with regard to the weight of public officials' responsibility for state financial violations.

As Chairman of the Regional House of Representatives, the defendant occupies a strategic position in the supervision and management of the regional budget. Budget abuse, even if accompanied by the pretext of a social emergency, is still a serious violation of the principle of public accountability, so the theory *of public trust* is important: public officials are a representation of the people's trust to manage state resources responsibly. Therefore, violations committed by public officials are a form of betrayal of constitutional trust.[17] Substantive justice not only speaks of the fulfillment of the element of delinquency in positive law, but also questions whether the sanctions imposed reflect the sense of justice of the community and provide a deterrent effect.[18] The one-year prison sentence against public officials in corruption cases that cost the state hundreds of millions of rupiah seems disproportionate and tends to be soft.

In addition, the principle *of differentiated responsibility* states that the higher a person's position or responsibility in the government structure, the greater the legal burden if he commits a violation.[19] Therefore, the pretext of social emergency used by the defendant should not be a excuse for forgiveness, especially considering the defendant's position as the Chairman of the Regional House of Representatives which is expected to be an example of integrity. The Panel of Judges' consideration which overemphasizes the defendant's cooperative attitude, confession of deeds, and good faith in recovering state losses is indeed valid as a mitigating reason. However, in the context of corruption committed by public officials, these things should not dominate the basis of criminalization. The criminal actions that have been carried out have severe consequences for state finances and damage public trust in the regional legislature.

The recovery of state losses in the restorative justice approach, however, is not necessarily the basis for significantly reducing penalties against perpetrators from state administrators. The principle of zero tolerance for corruption as promoted by the Corruption Eradication Commission and various international conventions actually demands strict criminalization of office-based corruption perpetrators in order to build a deterrent effect and restore public morality.[20]

From this perspective, the verdict against Ahmad Afit Rumagesan, although legally valid, still leaves problems from the aspect of substantive justice. The Panel of Judges does not give proportional weight to the role and responsibilities of the defendant's position, so that it has the potential to weaken efforts to eradicate structural corruption involving regional elites, so that although the elements of abuse of authority as stipulated in Article 3

[17] Gabriel Varel Contessa Dupa, "Upaya Pencegahan Tindakan Korupsi terhadap Pemangku Kepentingan Melalui Pelaksanaan Hukum Negara," *Desentralisasi: Jurnal Hukum, Kebijakan Publik, dan Pemerintahan* 2, no. 1 (2024), p. 130-131.

[18] Krisnawati, Krisnawati, & Rihantoro Bayu Aji. "Analisis Penerapan Prinsip Keadilan dalam Pemberian Hukuman pada Kasus Tindak Pidana Korupsi Berdasarkan Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi." *Law and Humanity* 3, no. 1, (2025), p. 47.

[19] Mustamu, Julista, "Implementasi Penyalahangunaan Diskresi yang Melahirkan Tanggung Jawab Pidana," *Bureaucracy Journal: Indonesia Journal of Law and Social-Political Governance* 5, no. 1 (2025), p. 950.

[20] ANTARA News. Rabu, 28 Juni 2023, 10:48 WIB, KPK tegaskan 'zero tolerance' tangani pelanggaran internal. https://www.antaranews.com/berita/3609960/kpk-tegaskan-zero-tolerance-tangani-pelanggaran-internal.

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of the Law on the Non-Criminal Eradication of Corruption have been proven and the Assembly's legal considerations have been formally met, but The ethical and moral aspects of public officials have not received proportionate attention in the verdict. To realize complete justice, the legal approach must not stop at formal legality, but must be able to accommodate the ethical, constitutional, and public responsibility values inherent in the abused position.

CONCLUSION

A form of criminal liability against public officials in cases of budget abuse is qualified as a criminal act of corruption. The act of borrowing and not returning the cash of the expenditure treasurer by the defendant Ahmad Afit Rumagesan, in his capacity as Chairman of the Fakfak Regency Regional House of Representatives, has fulfilled the elements of Article 3 of Law Number 31 of 1999 as amended by Law Number 20 of 2001. The element of abusing authority, because of position, benefiting oneself, and harming the state's finances is legally and convincingly proven. The legal considerations used by the Panel of Judges in imposing a crime refer to the fulfillment of all elements of the crime and evidence in the form of documents and witness statements. Although the defendant was only sentenced to one year in prison and a fine of IDR.50,000,000.00, the judge's consideration still paid attention to the defendant's bad faith in returning the funds, the amount of state losses, and the defendant's active role in the criminal act. This decision reflects the importance of strengthening the integrity of public officials and the effectiveness of law enforcement against office-based corruption. Example of numbering format in the Conclusion section.

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