International Asia Of Law and Money Laundering
Vol. 5 No.1 March 2026
https://doi.org/10.59712/iaml.v5i1.158

P-ISSN 2829-1654
E-ISSN 2829-517X

International Asia Of Law and Money Laundering

Legal Analysis of Embezzlement in Office in Committing Corruption in Decision No. 2182 K / Pid.Sus/2019

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ARTICLE INFO

Keywords:
Corruption,
Criminal Liability,
Embezzlement in Office.

Date received : 13 Januari 2026
Revision date : 27 Februari 2026
Date published : 31 Maret 2026

ABSTRACT

Embezzlement in office is a corruption modus operandi that threatens the country's financial stability through abuse of authority by state officials. Objective: This study analyzes the legal construction of embezzlement in office as a crime of corruption as well as the consideration of judges in the Supreme Court Decision No. 2182 K/Pid.Sus/2019. Method: normative juridical approach is used by reviewing legislation and court decisions through literature studies, as well as descriptive qualitative analysis of primary and secondary legal materials. Result: the verdict proved that the defendant's actions meet the elements of embezzlement in office and corruption in the presence of substantial state financial losses due to abuse of authority. The judge takes into account the aspect of causality between office and state losses, as well as applies proportionate sanctions taking into account aggravating and mitigating factors.

P-ISSN 2829-1654
E-ISSN 2829-517X

INTRODUCTION

Corruption is a serious threat to economic stability and government integrity in Indonesia . The involvement of public officials in corrupt practices has caused massive state losses while eroding public confidence in government institutions (Yanto, Yanto, 2016). Embezzlement in office is one of the modus operandi that is often used by corruption perpetrators, as stipulated in Article 374 of the Criminal Code (KUHP) which qualifies as a corruption crime when carried out by state officials and harms state finances . Supreme Court Decision Number 2182 K / Pid.Sus/2019 is a relevant object of study because it illustrates the complexity of proving elements of embezzlement in positions that correlate with Law Number 31 of 1999 jo Law Number 20 of 2001 concerning the eradication of corruption (Sitorus, N. T, 2025).

Embezzlement in office has a special characteristic because it involves the abuse of authority and trust that is mandated to a person in the performance of their duties and functions. Embezzlement in office is different from ordinary embezzlement because of the element of position or work as a special qualification in the offense (Kaparang, Xaverly Claudio, 2012) . Corruption as an extraordinary crime or extraordinary crime requires a special and firm approach to law enforcement. The pattern of corruption of the state civil apparatus with a focus on criminal liability, but has not examined the relationship of embezzlement in office with corruption in the context of court decisions . The judge's interpretation of the adverse elements of state finances, but has not touched on the aspect of embezzlement as a mode that precedes such losses (Sitompul, M. N., & Sitompul, A., 2023).

Gap research or gap research lies in the juridical analysis of the legal construction of embezzlement in qualified positions as a crime of corruption as well as the consideration of judges in proving the elements of delinquency. The novelty of this study is an in-depth study of the decision number 2182 K/Pid.Sus/2019, which outlines the causal relationship between embezzlement and state financial losses and the legal considerations of judges in imposing criminal sanctions. The formulation of the research problem is how the construction of the law of embezzlement in office as a crime of corruption and the consideration of judges in decision number 2182 K / Pid.Sus/2019. The purpose of the study was to analyze the legal aspects of embezzlement in qualified positions as corruption and assess the ratio decidendi judge. The theoretical benefit of this research contributes to the development of criminal law, especially corruption, while the practical benefit becomes a reference for law enforcement officers in handling similar cases .

METHOD

This study uses a normative juridical approach that examines the law as a rule or norm in regulating public behavior. This approach was chosen because the focus of the study was on the analysis of legislation and court decisions as the main object of study (Marzuki, 2021). The data source consists of primary legal material in the form of Supreme Court decision number 2182 K/Pid.Sus/2019 and Law Number 31 of 1999 jo Law Number 20 of 2001 on the eradication of corruption, as well as secondary legal materials in the form of scientific journals, criminal law textbooks, and Related Literature (Ariman Sitompul, 2022). Data collection techniques are carried out through library studies or library research by identifying, classifying, and analyzing relevant legal documents. Data analysis using qualitative methods with descriptive analytical techniques, which describe systematically the legal facts that are then analyzed based on theory and legislation to produce a comprehensive conclusion about the legal construction of embezzlement in office as a crime of corruption (Maswandi, 2024).

RESULTS AND DISCUSSION

Decision Number 2182 K / Pid.Sus/2019 presents legal complexity in corruption cases through the embezzlement of Raskin social assistance funds carried out by Agustina Adriana Rumbewas as the head of Biak District, Biak Numfor Regency throughout 2015 (Lawrence, 2025). This case shows how the authority of the office is abused to benefit certain parties to the detriment of state finances amounting to Rp1, 440, 495, 000.00 and cause social harm to the poor who are entitled to receive such assistance. The defendant was sentenced to three years imprisonment and a fine of Rp50, 000, 000.00 under Article 3 of Law Number 31 of 1999 jo. Law No. 20 of 2001 on Combating Corruption jo. Article 55 Paragraph 1 to 1 of the criminal code on participation in criminal acts 9 Ronny William, 2025). Based on the facts of the trial, Biak Kota district has the responsibility to distribute Raskin to 6,027 target households in 21 villages with a total allocation of 1,261,110 kilograms throughout 2015. The realization of distribution only reached 1,046,910 kilograms, so that there was a difference of 214,200 kilograms that were not distributed to the entitled community. The defendant, who has full authority in the distribution and distribution of social assistance

P-ISSN 2829-1654
E-ISSN 2829-517X

programs, actually entrusted their implementation to Nur Chusnawati without adequate supervision. As a result, Raskin rice, which should have been distributed at a price of Rp1, 600.00 per kilogram to the poor, was instead sold to third parties at a higher price for personal gain (Mulya, Oksavera Sinta, 2022).

The Supreme Court, in its consideration, affirmed that the defendant's actions had fulfilled the elements of corruption, especially the elements of abuse of authority, opportunity or existing means of office to benefit themselves or others that could harm the country's finances or economy (Rianda, Husin, 2021). Although the defendant did not directly enjoy the proceeds from the sale of Raskin rice, irresponsibility in carrying out the duties of supervision and control of social assistance programs was still categorized as a form of abuse of office authority (Ariman Sitompul, 2023). The construction of this law is in line with the principle of strict liability in corruption where public officials must account for all actions within the scope of their authority without depending on the presence or absence of malicious intent or personal gain (Prajasa, Syakira Mala, 2025) . An interesting aspect of this ruling is the Supreme Court's rejection of the Cassation memory of the defendant who filed an objection to the qualification of his act as a corruption offense (Saputra, Muhammad Rendi Ismail, 2024). The defendant argued that his actions were more appropriately categorized as embezzlement in office in accordance with Article 374 of the Criminal Code with a maximum penalty of five years in prison (Sani, Katarina, 2025). The Supreme Court rejected the argument by considering that the defendant's actions fulfill all elements of Article 3 of the law on Combating Corruption (Riskiawan, Putra, 2025). In the perspective of Indonesian criminal law, embezzlement in office will be qualified as a corruption crime if the object of embezzlement is financial or state property and is carried out by officials who have management authority over the object (Sindarto, Sebastian, 2021). Thus, the crime of corruption can be viewed as a special form or lex specialis of embezzlement in office when committed by public officials against state assets (akuteru, Venti Arista, 2025) .

State losses calculated based on the audit of the Supreme Audit Agency reached Rp1, 440, 495, 000.00 became the basis for important considerations in criminal prosecution. Although the defendant has returned part of the state's losses amounting to Rp50, 000, 000.00 and there are results of the auction of confiscated goods amounting to Rp60, 760, 000.00, the return does not eliminate the unlawful nature of the defendant's actions in accordance with Article 4 of Law Number 31 of 1999 (Sitompul, A., & Sipayung, 2025). This provision reflects the principle that corruption is a formal delict whose elements have been fulfilled at the time the act is committed without the need to prove the consequences caused. Therefore, efforts to restitution or return of State losses can only be used as a mitigating consideration in the imposition of a crime, not as a reason for the abolition of the crime . The judge's consideration in imposing a sentence of three years in prison and a fine of Rp50, 000, 000.00 reflects aggravating and mitigating circumstances. The aggravating circumstances include the defendant's actions harming the poor who should be the beneficiaries, the defendant as a public official should be an example, and the amount of State losses caused. Extenuating circumstances include the confession of the accused at the trial, having not been previously convicted, and having returned part of the state's losses (Sitompul, A., Sitompul, R. M., & Sitompul, M. N. , 2024).

CONCLUSION

Embezzlement in qualified positions as a corruption offense in decision number 2182 K/Pid.Sus / 2019 shows a complex legal construction, in which the abuse of authority by the state organizer generates significant financial losses for the state. The judge in his consideration has proven comprehensively that the defendant's actions meet all elements of the offense of embezzlement as well as corruption, by emphasizing the aspect of causality between the abused position and the harm caused. Ratio decidendi judges consider aggravating factors such as the amount of State losses and the destruction of public trust, as well as mitigating factors such as the cooperative attitude of the accused. The enforcement of this case reflects a serious effort to eradicate corruption through a firm and proportionate interpretation of the law against perpetrators of extraordinary crimes.

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