



Judicial Considerations in Granting Acquittal (Vrijspraak) to the Defendant in a Corruption Case: A Study of Decision No. 22/Pid.Sus-TPK/2023/PN Kdi

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Received: 23/12/2024

Accepted: 17/07/2025

Published: 30/09/2025

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ABSTRACT

This research was conducted at the Kendari District Court employing a normative legal research methodology. Data were gathered via library research techniques, utilizing secondary data sources pertinent to the issues under examination, comprising primary legal materials (Indonesian Criminal Code [KUHP], Criminal Procedure Code [KUHP], Republic of Indonesia Law No. 4 of 2004 on Judicial Power, Republic of Indonesia Law No. 31 of 1999 as amended by Law No. 20 of 2001 on the Eradication of Corruption Crimes, and other relevant legislation) alongside secondary legal materials (textbooks authored by legal experts, law journals, scholarly opinions, and academic publications). The analysis and discussion draw upon the judges' rationale, witness testimonies consistent with the expert opinion of Dr. Kurniawan Ilyas, S.H., M.H., and Minister of Public Works and Public Housing Regulation No. 28 of 2016 on Cost Estimate Budgets. Normative research emphasizes doctrinal analysis of legal norms without empirical fieldwork. Primary sources provide binding authority, while secondary materials offer interpretive depth. Judicial considerations integrate evidentiary alignment (witness statements) with regulatory frameworks like budgeting norms in corruption contexts. This approach ensures comprehensive legal evaluation.

Keywords: *Judicial Consideration, Acquittal Decision, Corruption Crimes*

I. INTRODUCTION

Article 1(3) of the 1945 Constitution of the Republic of Indonesia establishes Indonesia as a rule-of-law state. All aspects of life—social, political, cultural, economic, and beyond—are governed by law, requiring disputes to be resolved through applicable legal mechanisms. Article 27(1) reinforces this by stating: "All citizens are equal before the law and government, and must uphold the law and government without exception."

National development, spanning short- and long-term goals, structures Indonesia's governance. Yet implementation faces frequent obstacles, particularly corruption crimes. Derived from Latin *corruptio* (English: *corruption*), it involves acts like embezzlement or bribery, severely disrupting public life, stability, economic progress, democratic values, and morality.

Eradicating corruption demands professional, integrity-driven, and disciplined law enforcement. Agencies form an integrated "law enforcement center" handling processes from investigation to trial. Judges, central to this, must uphold ethics, moral reasoning, and professionalism to deliver justice impartially, correcting pre-trial errors.

In the positive penal system, judges determine punishment severity based on evidence and goals, from minimal to maximum penalties without arbitrariness. For corruption, factors include proof sufficiency; acquittals occur if guilt is unproven. Law No. 20/2001 (amending No. 31/1999) mandates at least one year imprisonment and IDR 50 million fine, though judges may diverge from prosecutors' demands. Post-examination (Article 182(1) KUHP), courts deliberate verdicts:

- Vrijspraak (Article 191(1) KUHP): Acquittal if charges unproven legally/convincingly.
- Ontslag van rechtvervolgving (Article 191(2) KUHP): Dismissal if acts proven but not criminal.
- Conviction (Article 193 KUHP): Sentence if guilt established.

Such rulings impact society profoundly, with corruption acquittals drawing scrutiny amid involvement of officials like judges, prosecutors, and executives.

Ridwansyah Taridala, Kendari City's Regional Secretary aiding the Mayor in policy and administration, faced 2023 bribery/gratification charges over PT Midi Utama Indonesia (PT MUI/Alfamidi) permits. Charged with aiding extortion (Article 12(e) Law No. 20/2001 jo. Article 56(2) KUHP), the Tipikor Court acquitted him on November 10, 2023 (No. 22/Pid.Sus-TPK/2023/PN Kdi), ruling actions within authority. The Supreme Court overturned this via cassation (No. 5498 K/Pid.Sus/2024, October 1, 2024), convicting him of one year imprisonment plus IDR 50 million fine (subsidiary one month). He filed a Review (PK) in January 2025, claiming judicial error and victim status.

II. LITERATURE REVIEW

2.1 General Overview of Judicial Considerations

Judicial considerations form the core reasoning in court decisions, particularly in Indonesian criminal justice. They ensure decisions are legally sound and just.

2.1.1 Definition of Consideration

The term "consideration" derives from the Latin root *considerare*, meaning "to contemplate" or "to examine carefully." It denotes thoughtful attention, kindness, and regard for others, exemplified by the Golden Rule: treating others as one wishes to be treated.

2.1.2 Definition of Judicial Consideration

Judicial consideration involves the panel of judges evaluating all trial proceedings, including the prosecutor's indictment, demands, defendant's exceptions, and both formal and material evidence from pleadings and proof stages. Legal provisions forming the decision's basis are integrated into this reasoning (Rahardjo, 2008). Such considerations are pivotal to a judgment's validity and must be thorough, proper, and meticulous; deficiencies render the decision unacceptable (Arto, 2004).

2.1.3 Basis of Judicial Consideration

Known as *ratio decidendi*—the "reason for the decision"—judicial consideration comprises the arguments grounding a ruling. Rusli Muhammad (2007) identifies two types: juridical and sociological.

a. Juridical Considerations

These rest on legal facts from trial proceedings, as mandated by statute. Key elements include:

- 1) Prosecutor's Indictment: Forms the procedural foundation, detailing the defendant's name, alleged offense, time, and place; the version read in court guides the ruling.
- 2) Defendant's Statement: Valid evidence per Article 184(1)(e) KUHP, covering personal knowledge or experiences and responses to questions from judge, prosecutor, and counsel.
- 3) Witness Testimony: Acceptable if directly observed, heard, or experienced by the witness, crucially informing the decision.
- 4) Material Evidence: Objects presented by the prosecutor, such as:
 - a. Items or proceeds from the defendant linked to the crime;
 - b. Tools directly used or prepared for the offense;
 - c. Other directly related objects.
- 5) Criminal Law Provisions: Linked to the defendant's acts, proven via evidence against statutory elements.

b. Sociological Considerations

These non-juridical factors encompass:

- 1) Defendant's Background: Circumstances motivating the crime.
- 2) Consequences of Acts: Harm to victims, society, or public order.
- 3) Personal Condition: Physical (age, maturity) and mental states (e.g., coercion, confusion, anger).
- 4) Religion: Judges must substantively apply religious values, per Article 5(1) of Law No. 48/2009 on Judicial Power, which mandates exploring societal legal values and justice.

2.2 General Review of Judicial Decisions

2.2.1 Definition of Judicial Decisions

Court decisions, as defined under Article 1(11) of the Indonesian Code of Criminal Procedure (KUHP), constitute "a statement pronounced by a judge in an open court session, which may result in conviction or acquittal from all legal charges, in accordance with the procedures stipulated in this law." These decisions form a critical component of criminal case resolution and prepare the court for the adjudication phase.

Judges comprise one of the four pillars of Indonesian law enforcement (Catur Wangsa Penegak Hukum Indonesia). They bear primary responsibility for receiving, examining, adjudicating, and resolving cases brought before them, functioning as the principal executors of judicial authority. Consequently, their role is indispensable in upholding the rule of law and ensuring justice.

2.2.2 Types of Judicial Decisions in Criminal Cases

Judges render decisions following the reception, examination, and trial of a criminal offender. Indonesian criminal law recognizes two primary categories: interlocutory decisions (*putusan sela*) and final decisions (*putusan akhir*) (Rifai, 2014).

a. Interlocutory Decisions (*Putusan Sela*)

The public prosecutor's indictment serves as the cornerstone of criminal proceedings, providing the evidential foundation for the defendant's examination at trial. Judges are confined to adjudicating, establishing guilt, and

imposing penalties solely on the charges specified in the indictment, without exceeding its scope. Prosecutors must adhere to both formal and substantive requirements under Article 143 KUHAP when formulating indictments.

b. Final Decisions (Putusan Akhir)

1. Acquittal (Vrijspraak): Where the prosecutor's indictment lacks sufficient evidence to substantiate the defendant's commission of the alleged offense, the judge acquits the defendant (Article 191(1) KUHAP).
2. Discharge from All Legal Proceedings (Ontslag van Alle Rechtsvervolging): The judge discharges the defendant from all charges if the acts are proven beyond reasonable doubt as alleged, yet do not constitute a criminal violation (Article 191(2) KUHAP).
3. Conviction (Putusan Pemidanaan): Upon proof beyond reasonable doubt of the charged offense, the judge imposes proportionate punishment (Article 193(1) KUHAP). The Supreme Court of Indonesia, in Decision No. 553.K/Pid/1982 (17 January 1983), affirms that sentencing quantum falls within the discretion of the trial court (*judex facti*), subject to statutory maxima under the Criminal Code (KUHP) or relevant legislation.

2.3 General Review of Corruption Offenses

2.3.1 Definition of Corruption

Corruption is broadly defined as conduct detrimental to public or societal interests for private or group gain. Juridically, it encompasses unlawful acts intended to enrich oneself, others, or corporations, thereby imperiling state finances or the national economy.

The term derives from Latin *corruptivus* or *corruptus* (Flokkema Andreaea in Lilik Mulyadi, 2000:16), signifying bribery, falsification, and malfeasance. Literal interpretations include: (1) criminality, immorality, bribery, dishonesty, and depravity; (2) acts engendering deleterious conditions; (3) embezzlement, graft, and analogous misconduct; (4) bribery and dishonesty; (5) textual corruption; and (6) corrupting influences.

Frequently conflated with bribery, extortion, and embezzlement, corruption now resembles a pervasive societal malaise afflicting governance. The World Bank defines it concisely as "the abuse of entrusted public power for private gain," a white-collar crime eroding economic stability, public trust, and democratic institutions.

Robert Klitgaard posits corruption as calculated criminality rather than mere indulgence: officials perpetrate it when anticipated gains outweigh risks of detection, imprisonment, job loss, or forfeited incentives. This prevalence extends to the judiciary, as evidenced by justice-seekers' complaints, undermining procedural efficacy, institutional integrity, and civil service recruitment.

2.4 Definition of Corruption Offenses under Indonesian Legislation

Law No. 31 of 1999 on the Eradication of Corruption Offenses replaced Law No. 3 of 1971 and took effect on August 16, 1999, to more effectively prevent and combat corruption harming state finances or the national economy. It defines corruption broadly under Articles 2 and 3, covering unlawful acts for self-enrichment, enriching others, or benefiting corporations that damage state finances or the economy. This law treats corruption as a formal offense, punishable even without actual loss if the act could cause harm, and restitution does not eliminate liability per Article 4.

2.4.1 Key Legislative Changes

Law No. 20 of 2001 amended Law No. 31 of 1999 to enhance legal certainty, protect social and economic rights, and ensure fairer handling of cases. It introduced provisions like Article 12A for minor corruption under Rp5,000,000 (max 3 years imprisonment and Rp50,000,000 fine) and Article 12B treating gratifications to officials as bribes if job-related. Unlike prior laws, these recognize corporations as perpetrators and impose minimum sentences, higher fines, and death penalties in crises like disasters or economic emergencies.

2.4.2 Categories of Corruption Offenses

Corruption spans the Criminal Code (KUHP) and special laws, divided into KUHP offenses (e.g., bribery under Articles 209-210, 418-420; procurement fraud under 387-388) and special provisions.

- 1) General offenses (Article 2): Unlawful enrichment by anyone; 4-20 years imprisonment or life, fines Rp200-1,000 million; formal delik.
- 2) Abuse of authority (Article 3): Officials misusing power for gain; 1-20 years or life, fines Rp50-1,000 million.
- 3) Bribery and gratifications (Articles 5-13): Promises/gifts to influence officials; penalties 1-20 years, adjusted fines (e.g., Article 5: 1-5 years, Rp50-250 million).
- 4) Procurement/construction fraud (Articles 7-10, KUHP 387-388, 415-417): Deception in contracts or embezzlement; 2-7 years, fines up to Rp350 million.
- 5) Attempts/conspiracy (Article 15): Same penalties as completed acts.
- 6) Obstruction of justice (Articles 21-24): Hindering probes or false testimony; 3-12 years, fines Rp150-600 million.

III. RESEARCH METHODS

Normative legal research methodology forms the cornerstone of doctrinal analysis in Indonesian legal scholarship, systematically applying logical principles to uncover, verify, and elucidate legal truths. This study employs a structured normative approach, drawing exclusively from secondary legal materials while incorporating insights from a specific corruption case at the Kendari District Court.

3.1 Research Type and Location

This research constitutes normative legal research, also termed doctrinal legal research, which prioritizes the

study of legal norms, principles, and doctrines derived from statutes, case law, and scholarly works rather than empirical fieldwork. Primary data sources comprise secondary materials, with fieldwork limited to the Kendari District Court (Pengadilan Negeri Kendari) to access records of corruption case No. 22/Pid.Sus-TPK/2023/PN Kdi involving the Regional Secretary (Sekda) of Kendari City.

3.2 Research Approaches

- 1) Statute Approach: Examines the substance of legislation to establish hierarchies of validity and derive rational interpretations when norms conflict.
- 2) Conceptual Approach: Analyzes prevailing legal theories to construct concepts, definitions, and principles relevant to the research problem.
- 3) Case Approach: Investigates the application of legal norms in decided cases, providing normative insights into judicial practice despite their empirical origins (Ibrahim, 2007:321).

3.3 Legal Materials and Sources

Primary legal materials include binding norms such as the Indonesian Code of Criminal Procedure (Kitab Undang-Undang Hukum Acara Pidana), Law No. 31/1999 as amended by Law No. 20/2001 on Eradication of Corruption Crimes, Law No. 4/2004 on Judicial Power, Law No. 8/2004 on General Courts, and Kendari District Court Decision No. 22/Pid.Sus-TPK/2023/PN Kdi. Secondary legal materials comprise scholarly texts, legal journals, expert opinions, academic papers, newspapers, and magazines to contextualize primary sources. Tertiary legal materials, including dictionaries and online references, provide supplementary guidance. Data sources align accordingly: primary from Kendari District Court judges handling the case; secondary from literature, statutes, and judgments; tertiary from reference works.

3.4 Data Collection and Analysis

Data collection utilized library research with content analysis to systematically review scholarly books and statutes pertinent to judicial reasoning in corruption cases. Analysis employed content analysis of secondary documents, suitable for normative studies as it dissects written legal materials to evaluate norm application independent of prosecutorial demands (Kriekhoff, 1992:12).

3.5 Research Timeline

The study spanned approximately two months from research permit issuance: one month for data collection and one for processing, thesis drafting, and supervision.

IV. RESEARCH RESULTS AND DISCUSSION

4.1 Forms of Corruption in the Form of Gratuities

Article 12B paragraph (1) of Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 on the Eradication of Corruption Crimes (Anti-Corruption Law) explains the meaning of *gratuities*. The term “gratuity” broadly includes gifts in the form of money, goods, discounts, interest-free loans, accommodations, travel, medical treatment, and other facilities. This provision applies to gratuities received either domestically or abroad, and through both electronic and non-electronic means. However, as stipulated in Article 12C paragraphs (1) and (2) of Law No. 20 of 2001, the prohibition under Article 12B paragraph (1) does not apply if the recipient reports the gratuity to the Corruption Eradication Commission (KPK) within 30 days of receipt.

The initial concept of social gratuities has evolved into a criminal offense, as such acts are considered violations of justice and fairness. Article 12B of the Anti-Corruption Law states that an act constitutes gratification when it is “related to one’s position” and “contrary to the duties or obligations of a civil servant or state official.” Furthermore, Law Number 28 of 1999 on State Administrators Who Are Clean and Free from Corruption, Collusion, and Nepotism (the KKN Law) defines “state administrators” as:

1. Officials of the highest government institutions;
2. State officials responsible for high-level state institutions;
3. Ministers;
4. Governors;
5. Judges;
6. Commissioners, directors, and structural officials in state-owned and regional-owned enterprises, officials of Bank Indonesia, heads of universities, prosecutors, investigators, court registrars, project leaders or treasurers, and other senior civil or military officials with strategic roles;
7. Civil servants as regulated under Law No. 31 of 1999 as amended by Law No. 20 of 2001.

Gratuities are categorized into two types: active and passive gratuities. Active gratuities refer to gifts given to civil servants or state officials with a hidden intention to influence them to act against their duties. Passive gratuities occur when the recipient knowingly accepts a gift despite being aware of the giver’s underlying intent.

4.1.1 Regulations Related to Gratuities

1. Acceptance of a gratuity by a civil servant or state official is considered a bribe if it is related to their position and contrary to their duties or obligations.
2. Article 12C paragraph (1) of Law No. 31/1999 in conjunction with Law No. 20/2001 provides that “The provisions referred to in Article 12B paragraph (1) shall not apply if the recipient reports the gratification to the KPK.”

3. Article 12C paragraph (2) stipulates that “The report referred to in paragraph (1) must be submitted by the recipient no later than 30 working days from the date the gratification was received.”
4. Articles 16, 17, and 18 of Law No. 30 of 2002 concerning the Corruption Eradication Commission (KPK).
5. Minister of Finance Regulation No. 7/PMK.09/2017 concerning Guidelines for Gratification Control within the Ministry of Finance.

4.1.2 Sanctions for Gratuities

According to Article 12 of Law Number 20 of 2001, anyone who receives a gratuity may be punished with a life sentence or imprisonment for a minimum of four (4) years and a maximum of twenty (20) years, and fined not less than Rp200,000,000.00 (two hundred million rupiah) and not more than Rp1,000,000,000.00 (one billion rupiah).

4.1.3 Categories of Gratuities

Gratuities are divided into reportable and non-reportable types:

1. Reportable Gratuities
 - a. Gratuities considered bribes are those given by individuals who have a professional relationship with the recipient. The *Arrest Hoge Raad* (Dutch Supreme Court Decision) of June 26, 1916, interpreted the element “related to one’s position” not as dependent on laws or administrative regulations, but as situations in which the recipient’s position enables them to perform actions desired by the giver that conflict with their duties.
 - b. Gifts directed to work units from parties with vested interests.
2. Non-Reportable Gratuities
 - a. Work-related gifts, such as honoraria, accommodation, transportation, meals, or gift baskets, as long as they comply with agency regulations, avoid double funding, prevent conflicts of interest, and stay within standard cost limits.
 - b. Non-work-related gifts, including:
 1. Direct prizes, discounts, vouchers, reward points, or souvenirs available to the general public;
 2. Awards for academic or non-academic achievements earned personally and unrelated to official duties;
 3. Profits or returns from personal investments, deposits, or shareholdings unrelated to official functions;
 4. Compensation for non-official professions that do not conflict with public service ethics;
 5. Gifts from family members within the second degree of lineage or the first degree of collateral, provided no conflict of interest exists;
 6. Gifts from relatives by marriage within the same degrees, provided no conflict of interest exists;
 7. Gifts given for traditional, religious, or social events—such as weddings, circumcisions, birthdays—provided that the value does not exceed Rp1,000,000 per giver per occasion and comes from parties without vested interests;
 8. Donations related to disaster relief from parties without vested interests;
 9. Tokens from colleagues, superiors, or subordinates that are non-monetary and do not exceed Rp200,000 per event or Rp1,000,000 per year per giver, such as during promotions or transfers.

4.2 The Judges’ Considerations in Issuing an Acquittal (*Vrijspraak*) for the Defendant in a Corruption Case (Study of Decision No. 22/Pid.Sus-TPK/2023/PN Kdi)

4.2.1 Case Position

Dr. Ridwansyah Taridala, M.Si, as Acting Head of the Housing, Settlement, and Land Agency of Kendari City, was alleged to have provided opportunities, means, or information facilitating a corruption offense intending to benefit himself or others unlawfully or by abusing his authority. He was accused of preparing a *Budget Plan Document (RAB)* for the “Colorful Village Painting Project in Bungkutoko–Petoaha,” conducted under orders from Sulkarnain Kadir, and submitting it to Syarif Maulana containing inflated costs (*mark-up*) without listing the official regional revenue account of Kendari City as the legitimate recipient account for CSR/TJSL funds.

Syarif Maulana, S.Sos, allegedly used the RAB to personally receive CSR funds from PT. Midi Utama Indonesia Tbk through the LAZISMU Foundation, by providing his own bank account as the fund destination. The RAB, prepared and signed by Ridwansyah Taridala on February 26, 2021, in his capacity as Acting Head of the Housing, Settlement, and Land Agency of Kendari City, amounted to Rp721,056,722.80 (seven hundred twenty-one million fifty-six thousand seven hundred twenty-two rupiah and eighty cents). The document was intended as a submission to a private entity for the allocation of CSR funds to support an activity not included in the Kendari City APBD (Local Government Budget) for 2021. Thus, the RAB preparation was considered part of a local revenue activity category under Law No. 23 of 2014 concerning Regional Government. However, in practice, Ridwansyah Taridala failed to include the name of the company intended as the CSR donor and omitted the official regional revenue account as the designated recipient account for the funds.

4.2.2 Identity of the Defendant

Full Name : Dr. Ridwansyah Taridala, M.Sc
 Place of Birth : Ambesea
 Age/Date of Birth : 54 years old / December 28, 1968
 Gender : Male
 Nationality : Indonesian
 Address : Jln. Kapten P. Tendean No. 67, RT.008/RW.004, Baruga Subdistrict, Baruga District, Kendari

City, Southeast Sulawesi Province
 Religion : Islam
 Occupation : Civil Servant (currently serving as the Regional Secretary of Kendari City / former Head of Bappeda Kendari City / former Acting Head of the Department of Housing, Settlements, and Land Affairs of Kendari City)

4.2.3 Indictment by the Public Prosecutor

The Public Prosecutor, in the indictment letter No. Reg. Case: 02/RP-9/06/2023, charges the defendant Dr. Ridwansyah Taridala, M.Sc as follows:

a. Primary Charge

That the defendant, Dr. Ridwansyah Taridala, M.Sc, in his capacity as Acting Head of the Department of Housing, Settlement Areas, and Land Affairs of Kendari City, based on the Letter of Assignment from the Mayor of Kendari City No. 875.1/1315/2021 dated April 12, 2021, provided the means, opportunity, or information to commit a crime to Witness SYARIF MAULANA, S.Sos.I (in a separate case file), a civil servant serving as a member of the Acceleration Team for Kendari City Development in the Field of Regional Excellence Management Planning for 2021 and 2022, appointed under Decree of the Mayor of Kendari No. 70 of 2021 dated January 21, 2021, and Decree No. 17 of 2022 dated January 3, 2022.

From January 21, 2021 (the date of appointment of the said witness) until January 13, 2022 (the date of final payment), or at least sometime between 2021 and 2022, at the Official Residence of the Mayor of Kendari or elsewhere within the jurisdiction of the Corruption Court at Kendari District Court, with the intent to unlawfully benefit himself or another person by abusing his authority — the defendant granted access and provided a document to Witness SYARIF MAULANA, S.Sos.I, namely a Budget Plan (RAB) for the Painting of the Bungkutoko–Petoaha Colorful Village Project, containing inflated costs and lacking the official regional government account as the destination account for receiving CSR/TJSL (Corporate Social Responsibility/Environmental and Social Responsibility) funds. Witness SYARIF MAULANA, S.Sos.I then used this RAB document as a tool to unlawfully receive CSR funds from PT. Midi Utama Indonesia Tbk through LAZISMU Foundation, by attaching his personal bank account — Bank Mandiri KCP Bogor Warung Jambu No. 133.00.1085049-3 under the name Syarif Maulana — as the recipient account.

The RAB, totaling Rp721,056,722.80 (seven hundred twenty-one million fifty-six thousand seven hundred twenty-two rupiahs and eighty cents), dated February 26, 2021, was signed by the defendant in his capacity as Acting Head of the Department. It was prepared for submission to a private entity to solicit CSR funds for a project not listed in the Kendari City 2021 APBD (Regional Budget). Hence, the RAB should have been classified as a local revenue receipt under Law No. 23 of 2014 on Regional Government. However, the defendant failed to specify in the document the targeted company or the official regional account number for CSR fund deposits.

Although the RAB was handed to the witness through TAJWID, the defendant neither verified whether CSR funding was actually received nor ensured proper procedure. Nonetheless, he abused his authority to convene a Regional Budget Team (TAPD) meeting to reallocate Rp300,000,000 (three hundred million rupiahs) from the Kendari City Department of Culture and Tourism's 2021 budget for the City Anniversary celebration to finance the project. Curiously, the painting project was completed with that reduced amount, even though its specifications were identical to those in the initial inflated RAB — indicating clear mark-up manipulation.

Furthermore, on January 6, 2023, while serving as Regional Secretary of Kendari City, the defendant allegedly demanded PT. Midi Utama Indonesia Tbk to construct the Baruga District Office or a roundabout on Kendari's arterial road, implying that approval of their business license was contingent upon compliance, under the pretext that the company's building design violated the city's spatial plan.

Upon examination, it was found that the defendant's Letter of Duty as Acting Head was issued only on April 12, 2021, thus rendering his earlier signing of the RAB on February 26, 2021 unlawful. His actions effectively coerced PT. Midi Utama Indonesia Tbk into providing Rp700,000,000 (seven hundred million rupiahs) and/or constructing six Anoa Mart retail outlets with a 5% profit-sharing obligation.

The defendant's actions violated the following regulations:

1. Law No. 11 of 2020 on Job Creation
2. Law No. 23 of 2014 on Regional Government (as amended by Law No. 2 of 2015, and Law No. 9 of 2015)
3. Law No. 1 of 2004 on State Treasury
4. Government Regulation No. 5 of 2021 on Risk-Based Business Licensing
5. Minister of Home Affairs Regulation No. 64 of 2020 on Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for Fiscal Year 2021

b. Subsidiary Charge

That the defendant, Dr. RIDWANSYAH TARIDALA, M.Sc, as Acting Head of the Department of Housing, Settlement Areas, and Land Affairs of Kendari City, based on Letter of Assignment No. 875.1/1315/2021 dated April 12, 2021, provided means, opportunity, or information to commit a crime to Witness SYARIF MAULANA, S.Sos.I, a civil servant assigned as Team for Development Acceleration in Regional Excellence Management Planning for 2021–2022, under Decree No. 70 of 2021 and Decree No. 17 of 2022.

Between January 21, 2021, and January 13, 2022, within the jurisdiction of the Kendari Corruption Court, the

witness accepted or requested gifts and promises known to be connected to his position. Exploiting his position and proximity to Mayor SULKARNAIN KADIR, he solicited CSR/TJSL donations from PT. Midi Utama Indonesia Tbk for the “Colorful Village” project, even though the company’s Alfamidi branches had not yet operated in Kendari.

He also demanded an agreement for PT. Midi Utama Indonesia Tbk to build six Anoa Mart outlets on a 1:1 ratio basis with Alfamidi stores, including a 5% profit share directed to CV. Garuda Cipta Perkasa, the company he designated. When requesting CSR funds, the witness used the inflated RAB prepared by the defendant, which lacked official regional account details. Despite PT. Midi Utama Indonesia’s initial objection, the witness insisted the funds be sent to his personal account, resulting in two transfers via LAZISMU Foundation — Rp350,000,000 on August 31, 2021, and another Rp350,000,000 on January 13, 2022 — totaling Rp700,000,000.

These funds were never deposited into the Kendari City regional account but were instead used for the witness’s personal interests. From the Anoa Mart venture, CV. Garuda Cipta Perkasa additionally received Rp38,902,479 as a 5% profit share. As a result of the defendant’s facilitation, the witness unlawfully received both monetary and non-monetary benefits, constituting an act of corruption assistance under Indonesian criminal law. The Public Prosecutor’s demands are as follows:

1. Declare the defendant Dr. Ridwansyah Taridala, M.Sc legally and convincingly guilty of assisting in a corruption offense committed by Witness Syarif Maulana, S.Sos.I as charged in the primary indictment, violating Article 12 letter e of Law No. 20 of 2001 amending Law No. 31 of 1999 on the Eradication of Corruption Crimes, in conjunction with Article 56 paragraph (2) of the Indonesian Criminal Code (KUHP).
2. Sentence the defendant to four (4) years and six (6) months of imprisonment, deducting time already served, and order the immediate detention of the defendant.
3. Declare that 150 documentary exhibits attached in the case file remain as evidence.
4. Impose court costs on the defendant amounting to Rp5,000 (five thousand rupiahs).

c. Judicial Considerations in the Ridwansyah Taridala Case

The Panel of Judges acquitted Dr. Ridwansyah Taridala, M.Si., former Head of Bappeda Kendari City, in a corruption case involving a Revised Budget Plan (RAB) for painting projects in Bungkutoko and Petoaha sub-districts. This decision rested on procedural compliance and the defense of official orders under Article 51 of the Indonesian Criminal Code (KUHP). Key elements included witness testimonies, expert opinions, and regulatory interpretations confirming no unlawful conduct. Witnesses Tajwid and Cornelius Padang testified that the RAB omitted bank account details because it was an internal draft list of materials, not a finalized proposal lacking a cover letter or specified recipients. Expert Dr. Kurniawan Ilyas, S.H., M.H., affirmed this under Minister of Public Works and Housing Regulation No. 28/PRT/M/2016, which defines RAB as encompassing work types, descriptions, volumes, unit prices, and totals without requiring account numbers—adding them would constitute an error. For external use, Minister of Home Affairs Regulation No. 54 of 2009 mandates accompaniment by an official letter from the Regional Head or delegated Secretary. The judges ruled the absence of Kendari City’s treasury account aligned fully with these regulations, negating any criminal liability. This internal nature and lack of formal issuance precluded misuse claims under corruption laws.

Mayor Sulkarnain Kadir directed the defendant to prepare and hand one RAB copy to Syarif Maulana without specifying purposes, which the defendant executed as routine subordinate duty without questioning, citing bureaucratic ethics. Per E. Utrecht’s interpretation of Article 51 KUHP, this qualified as a general administrative instruction executed in good faith within job scope, satisfying paragraphs (1) and (2).

No abuse of power occurred, as actions followed legitimate superior authority post-site surveys and revisions totaling IDR 721,056,722.

d. Court Verdict (Amar Putusan)

The November 10, 2023, ruling by Kendari Corruption Court (No. 22/Pid.Sus-TPK/2023/PN Kdi) declared charges unproven under primary (Article 12(e)) and subsidiary (Article 11) of Anti-Corruption Law No. 31/1999 jo. No. 20/2001. The defendant was acquitted, released from detention, rights restored, evidence returned for the mayor’s case, and costs borne by the state.

4.3 Legal Framework for Indonesian Judicial Decisions

Public prosecutors file indictments as the trial’s foundation, guiding evidence examination under KUHP. Judges assess formal aspects first; if resolved, no material review follows, per Tirtaamidjaja. Verdicts require conviction beyond reasonable doubt (Article 183 KUHP), with unanimous or majority decisions favoring defendants in ties (Article 182(4)).

Forms include:

1. Conviction: Proven guilt (Article 193(1) KUHP).
2. Acquittal (Vrijspraak): Charges unproven (Article 191(1)).
3. Release from Charges (Onslag van Rechtsvervolging): Act proven but not criminal (Article 191(2)).

Acquittals and certain releases bar appeals (Articles 67, 244 KUHP), prioritizing proof of all elements like state actor status, unlawful intent, and facilitation under corruption statutes.

4.3.1 Case Analysis and Appellate Outcome

PT Midi Utama Indonesia faced alleged extortion for CSR funds and profit-sharing tied to six minimarket

permits, with the RAB accused of markup. Judges found the defendant's RAB preparation followed mayoral orders (per P.A.F. Lamintang's definition of *ambtelijk bevel*), compliant with regulations, lacking key corruption elements. This academic-legal analysis highlights hierarchical obedience defenses in public administration, though the Supreme Court later overturned the acquittal on October 19, 2024 (No. 5498 K/Pid.Sus/2024), convicting on subsidiary charges and ordering one-year imprisonment—illustrating appellate scrutiny of factual versus formal interpretations.

V. CONCLUSION AND SUGGESTIONS

5.1 Conclusions

Article 12B(1) of Law No. 20 of 2001, amending Law No. 31 of 1999 on the Eradication of Corruption Crimes, defines gratifications as any grants to civil servants or state officials that relate to their positions and contravene their duties or obligations, encompassing money, goods, discounts, interest-free loans, accommodations, travel, free medical treatment, and other facilities. Empirical analysis of the Kendari District Court case against defendant Ridwansyah Taridala (Decision No. 22/Pid.Sus-TPK/2023/PN Kdi, dated 10 November 2023) reveals that the panel of judges acquitted the defendant based on trial evidence, including consistent witness testimonies aligning with expert opinion from Dr. Kurniawan Ilyas, S.H., M.H., and compliance with Minister of Public Works and Public Housing Regulation No. 28 of 2016 on Cost Budget Plan Guidelines.

5.2 Suggestions

Public prosecutors should secure irrefutable evidence prior to indictment to avert acquittals, thereby demonstrating prosecutorial mastery over corruption cases and upholding judicial efficiency. The reverse burden of proof principle, enshrined in Articles 12B, 37, and 37A of Law No. 20 of 2001 despite its absence from the Criminal Procedure Code, ought to be rigorously applied in corruption proceedings, shifting the onus to defendants and streamlining evidentiary processes for judges and prosecutors. Judges must undertake comprehensive, meticulous study of anti-corruption statutes to impose equitable penalties that fulfill retributive, deterrent, and rehabilitative aims of sentencing.

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