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Responsibility of the Inspectorate for the Prevention and Handling of Corruption Cases in the Region or Ministry: (Reviewed in accordance with Law Number 19 of 2019 concerning the Eradication of Corruption)

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ABSTRACT: This research aims to determine the role of the Inspectorate in carrying out internal oversight as an effort to detect potential corruption at the regional level. Rampant corruption at various levels of local government necessitates an active role from internal oversight institutions such as the Inspectorate. The Inspectorate serves as the frontline in preventing corruption at the local level. Consistent and effective anti-corruption efforts by the Inspectorate can positively contribute to creating a government that is clean, accountable, and serves with integrity for the welfare of the community. The role of the Inspectorate in preventing corruption at the local level is crucial in ensuring the establishment of a clean, transparent, and integrity-driven governance. As an internal oversight institution at the local level, the Inspectorate plays several strategic roles that contribute to anti-corruption efforts. This research aims to analyze the methods and strategies employed by the Inspectorate in monitoring and identifying potential corrupt practices, as well as to analyze the impact of internal oversight effectiveness on corruption prevention at the regional level. The research methodology involves documentation analysis, interviews with Inspectorate officials, and surveys of opinions from relevant stakeholders. The results of this research are expected to provide a better understanding of the Inspectorate's role in combating corruption at the local level and offer recommendations for improvements in internal oversight implementation.

Keywords: Inspectorate, Corruption, Eradication

INTRODUCTION

Corruption has long been a serious issue hindering the development and progress of a nation. In Indonesia, efforts to combat corruption have been a top priority in creating a government that is clean, transparent, and accountable. One key element in the anti-corruption system is the role of

the Inspectorate as the internal oversight institution at both the regional and ministerial levels. Law Number 19 of 2019 concerning the Eradication of Corruption (Indonesia, 2019) serves as a strong legal foundation for the role and responsibilities of the Inspectorate in preventing and addressing corruption cases. This law outlines strategic steps and mechanisms that the Inspectorate must undertake to confront the complex and diverse challenges of corruption.

The Inspectorate plays a frontline role in preventing corruption at the regional level. Consistent and effective efforts in corruption prevention by the Inspectorate can make a positive contribution to creating a government that is clean, accountable, and serves with integrity for the well-being of the community. The role of the Inspectorate in preventing corruption at the regional level is highly crucial in ensuring the realization of governance that is clean, transparent, and characterized by integrity. As an internal oversight institution at the regional level, the Inspectorate holds several strategic roles that contribute to anti-corruption efforts (Minister of Home Affairs Regulation Number 64 of 2007, 2007).

The Inspectorate's responsibility in the prevention and handling of corruption cases at the regional level is crucial for establishing a government that is clean, transparent, and free from corrupt practices. The Inspectorate plays a primary role in conducting internal oversight over all governmental activities in the region. Through regular inspections and audits, the Inspectorate ensures that the management processes of finances, assets, and other resources comply with the applicable laws and regulations. Effective internal oversight can prevent potential corrupt practices (Semma, 2008).

The Inspectorate conducts evaluations of policies and procedures implemented in local government. If weaknesses or loopholes that could trigger corrupt practices are identified, the Inspectorate provides recommendations for improvement to strengthen governance and prevent potential corruption. The Inspectorate regularly organizes socialization and training for government employees in the region regarding the dangers of corruption and the importance of integrity. This socialization aims to enhance awareness and understanding among employees about the negative impacts of corruption and strengthen their commitment to honest and transparent behavior in performing governmental duties.

As an internal oversight institution in local government, the Inspectorate has in-depth access to every aspect of operational and financial management. The presence of the Inspectorate in this position enables them to early detect the potential for corrupt practices and take proactive prevention measures. The Inspectorate is responsible for the prevention and handling of corruption cases in the region because its role has a highly significant impact on creating a government that is clean, transparent, and characterized by integrity (Regulation of The Minister of State for Administrative Reform Number 9 of 2009, 2009).

The Inspectorate also bears the responsibility for the prevention and handling of corruption cases because it operates independently and neutrally. Unbound by specific political interests, the Inspectorate can focus more on public interests and ensure integrity in its examination and investigation tasks. In carrying out its duties, the Inspectorate must work with accountability and

transparency. This allows the Inspectorate to be answerable for every finding and recommendation provided in efforts to prevent and address corruption cases. Transparency also enables the public to oversee and ensure that the Inspectorate's performance aligns with expected standards (Muchsan, 1992).

The Inspectorate is in a strategic position to prevent corruption before it occurs. Through continuous examination and evaluation, the Inspectorate can identify gaps and weaknesses in the governance system that could be exploited for corrupt practices. This preventive action is far more efficient and beneficial than having to address corruption cases that have already occurred. As part of governmental duties, the Inspectorate is responsible for serving the public well. Preventing and addressing corruption cases is an integral part of the Inspectorate's responsibility to maintain public trust in the government and ensure that budget allocations and public resources are used optimally.

Prevention and the handling of corruption cases are crucial steps in creating good governance and integrity. As an internal oversight institution, the Inspectorate plays a central role in realizing this vision, as it can provide recommendations and input for building a stronger and more integrity-driven system. By taking responsibility for the prevention and handling of corruption cases in the region, the Inspectorate contributes to comprehensive anti-corruption efforts, strengthening governance that is transparent, accountable, and free from corrupt practices. Thus, the Inspectorate plays a crucial role in creating an environment conducive to sustainable development and better public services for the entire community.

Research on the Inspectorate's responsibility for the prevention and handling of corruption cases in the region has been conducted by Nofrija Maulana in his thesis titled "Prevention of Corruption by the Inspectorate in Siak Regency." The findings of this research indicate that the Inspectorate of Siak Regency focuses on strengthening its independence and enhancing human resources within the Inspectorate.

Subsequently, Novaldi continued this research in his dissertation titled "The Role of the Inspectorate in Padang in Supervising and Preventing Corruption." The research concludes that the supervision mechanism by the Inspectorate on the management of regional finances in the regional apparatus organization has not fully operated effectively. The Inspectorate conducts examinations based on reports from the public or non-governmental organizations regarding potential financial mismanagement. Oversight is carried out through regular and comprehensive examinations according to the predetermined program schedule.

Both studies provide valuable insights into the challenges and efforts made by the Inspectorate in fulfilling its responsibilities for the prevention and handling of corruption cases at the regional level.

The research conducted by the researcher focuses on the role of the Inspectorate, specifically examining the responsibilities of the Inspectorate in the prevention and handling of corruption cases in the region, in accordance with Law Number 19 of 2019 concerning the Eradication of

Corruption. Based on the above explanation, this study will investigate the crucial role played by the Inspectorate in overseeing, preventing, and addressing corruption cases and how these efforts are carried out in accordance with applicable legal provisions. The specific inquiries are as follows:

(1) How does the Inspectorate conduct internal oversight to detect potential corrupt practices?

(2) What is the collaboration between the Inspectorate, the Corruption Eradication Commission (KPK), and other relevant institutions in strengthening anti-corruption efforts?

(3) What administrative sanctions can the Inspectorate impose in cases of administrative violations related to corruption?

These questions will be explored to gain a comprehensive understanding of the Inspectorate's involvement in anti-corruption initiatives and its adherence to legal regulations.

METHOD

The researcher employed a qualitative research method to explore the "Responsibility of the Inspectorate for the prevention and handling of corruption cases at the regional and ministerial levels in light of Law No. 19 of 2019 concerning the Eradication of Corruption." The chosen methodology was descriptive analytical study (Irawan, 2000). Qualitative research was utilized to comprehend phenomena in-depth and within their contextual framework, aiming to uncover meanings and perspectives underlying the Inspectorate's responsibilities in preventing and addressing corruption cases.

In qualitative research, the primary focus is on collecting data in the form of words, expressions, narratives, or texts, such as through in-depth interviews, focus group discussions (FGD), or document analysis. Data collection involved documentary studies, identifying discourse from books, papers or articles, magazines, journals, the web (internet), or other relevant information related to the study's theme. Data analysis, conducted qualitatively, is presented descriptively (Ibrahim, 2008).

Data collection involved a group of respondents using structured interviews. These interviews were conducted face-to-face to identify the Inspectorate's responsibilities in preventing and handling corruption cases at the regional and ministerial levels (Soekanto, 1986). Following the interviews and data collection, the researcher analyzed data derived from texts, such as news articles, interviews, or public statements related to the Inspectorate's responsibilities in preventing and addressing corruption cases at the regional and ministerial levels.

RESULT AND DISCUSSION

1. Internal oversight is conducted by the Inspectorate to detect the potential for corrupt practices.

With the government's commitment to achieving good governance, the performance of government organizations has become a concern for improvement. One approach is through an effective supervision system by enhancing the role and functions of the Government Internal Supervisory Apparatus (Aparat Pengawas Intern Pemerintah or APIP). This internal oversight encompasses various activities such as audits, reviews, evaluations, monitoring, and other supervisory measures aimed at ensuring that organizational tasks and functions are carried out in accordance with established indicators.

Therefore, APIP must continually undergo transformation in fulfilling its duties to provide added value for Ministries/Agencies/Local Governments (K/L/PD) in governance implementation. This aligns with the functions and roles of APIP, which include fostering the Government Internal Control System (Sistem Pengendalian Intern Pemerintah or SPIP) and promoting the enhancement of risk management, control, and governance effectiveness, as mandated by Government Regulation Number 60 of 2008 regarding the Government Internal Control System.

Internal Supervision is the entire process of audit, review, evaluation, monitoring, and other supervisory activities over the implementation of tasks and functions of an organization. Its purpose is to provide adequate confidence that activities are carried out effectively and efficiently, in line with established benchmarks, for the benefit of leadership in achieving good governance. One of the key factors that can support the success of internal control implementation is the effectiveness of the role of the Government Internal Supervisory Apparatus (Aparat Pengawas Intern Pemerintah or APIP) (Prayudi, 1981).

Therefore, APIP must continuously undergo changes in conducting business processes to provide added value for government ministries/agencies and local government administrations. This is in line with the role of internal supervision to encourage the enhancement of risk management, control, and governance effectiveness within the organization. APIP also has the responsibility to foster the Government Internal Control System (Sistem Pengendalian Intern Pemerintah or SPIP) as mandated by Government Regulation Number 60 of 2008 regarding the Government Internal Control System.

As Government Internal Supervisory Apparatus (Aparat Pengawasan Internal Pemerintah or APIP), the Regional Inspectorate plays a highly strategic role, both in terms of management functions and the achievement of government visions, missions, and programs. In terms of basic management functions, it holds a position equivalent to the planning or execution functions. Regarding the realization of government visions, missions, and programs, the Regional Inspectorate serves as a pillar tasked with both supervising and guarding the implementation of programs outlined in the Regional Budget.

Minister of Home Affairs Regulation Number 47 of 2011 on Supervision Policies within the Ministry of Home Affairs and the Implementation of Regional Governance in 2012, under the point of sharpening supervision (Point 4), stipulates the roles of Regional Inspectorates in districts/cities as follows:

(1) Supervision over the implementation of regional government affairs in districts/cities (mandatory and optional affairs) by formulating and determining supervision policies within the framework of the implementation of regional governance in districts/cities.

(2) Supervision of the implementation of village government affairs, which includes: Supervision of Village Government; Supervision of the implementation of assisting tasks in districts/cities; and Special examinations related to complaints.

(3) Guidance within the framework of the implementation of regional governance in districts/cities and villages, which includes: (a) Assistance/assistance covering: Assistance in preparing asset balances in work units within the framework of the implementation of regional governance in districts/cities and villages; and Assistance in implementing the Government Internal Control System (SPIP) in the framework of the implementation of regional governance in districts/cities. (b) Coordination and synergy for: Implementation of national and regional supervision coordination meetings; Preparation of the Annual Supervision Work Program (PKPT) based on a risk-based audit plan; and Monitoring the Follow-up of Supervision Results.

The Regional Inspectorate, as a Government Internal Supervisory Apparatus (Aparat Pengawasan Internal Pemerintah), plays a role as Quality Assurance, ensuring that activities run efficiently, effectively, and in accordance with regulations to achieve organizational goals. The emphasis of its supervisory tasks is on preventive actions, namely preventing errors in the implementation of programs and activities by Regional Work Units (SKPD), as well as correcting errors that have occurred to serve as lessons to avoid repeating them in the future.

As a Government Internal Supervisory Apparatus (APIP), the Regional Inspectorate holds a strategic role and unit in terms of both functions and responsibilities in management, as well as the achievement of government visions, missions, and programs. In terms of basic management functions, the Regional Inspectorate holds a position equivalent to planning or execution functions. In achieving the visions, missions, and programs of the government, the Regional Inspectorate serves as a pillar responsible for supervising the development of the administration of regencies/cities and the implementation of regency/city government affairs, based on the principles of decentralization, deco centration, and support tasks (Siwy, 2016).

The Government Internal Supervisory Apparatus (APIP) is a government institution with the main task and function of conducting supervision. It consists of the Supreme Audit Agency (Badan Pengawasan Keuangan dan Pembangunan or BPKP), which reports to the President; the Inspectorate General (Inspektorat Jenderal or Itjen)/Main Inspectorate (Inspektorat Utama or Ittama)/Inspectorate under and reporting to the Minister/Head of Non-Ministerial Government

Institutions (Lembaga Pemerintah Non Departemen or LPND); Provincial Government Inspectorates reporting to and under the responsibility of the Governor, and; District/City Government Inspectorates reporting to and under the responsibility of the Regent/Mayor. Well-functioning APIP can prevent fraud, produce valuable outputs for external auditors, and provide input to the executive and legislative branches to improve the management and accountability of local finances in the future (F. Rachmawan, 2020).

The Supreme Audit Agency (BPK) can utilize the results of the Government Internal Supervisory Apparatus (APIP), especially the reviews of government financial reports, to support the management of local governments in implementing the recommendations of BPK and improving the internal control system. A professional and independent APIP encourages increased transparency and accountability in financial management, leading to improved fairness in financial reports. Minister of Home Affairs Regulation (Permendagri) Number 35 of 2018 concerning the Supervision Policy for the Implementation of Regional Governance in 2019 in the attachment specifies the APIP supervision activities as follows:

(1) Capacity-building activities for APIP, including: technical guidance for investigative examinations; technical guidance for procurement of goods and services (probity advice); and technical guidance for the implementation of risk management systems.

(2) Assistance/support activities, including: preparation of planning and budgeting documents; procurement of goods and services; operationalization of the clean sweep of illegal levies; supervision and security of Regional Government and Development activities; and other assistance activities.

(3) Review activities, including: review of the Medium-Term Regional Development Plan; review of the Regional Government Work Plan; review of the Work Plan and Budget of Regional Work Units; review of the Regional Government Financial Report; review of performance reports; review of budget absorption; review of procurement budget absorption; and other review activities.

(4) Monitoring and evaluation activities, including: follow-up on the results of examinations by the Supreme Audit Agency; follow-up on the results of APIP examinations; village funds; School Operational Assistance funds; corruption prevention actions SPIP evaluation; self-assessment of bureaucratic reform; handling of gratuity reports; handling of the Whistle-Blower System (WBS); handling of conflicts of interest; internal assessment of integrity zones; verification of wealth reports (LHKPN/LHKASN); verification of reporting on the Regional Action Plan for the Prevention and Eradication of Corruption; implementation of regional governance; responsive gender planning and budgeting; and public services.

(5) Examination activities, including: performance; and specific purposes. Supervision is fundamentally a function inherent in a leader or top management in any organization, in line with other basic management functions such as planning and execution.

2. Collaboration between the Inspectorate, the Corruption Eradication Commission (KPK), and other relevant institutions to strengthen anti-corruption efforts.

Corruption prevention cannot be carried out individually. Therefore, synergy and collaboration from all parties are needed to safeguard the country's finances. Anti-corruption efforts must be conducted massively and continuously, especially within the bureaucracy. To enhance coordination between Law Enforcement Agencies (LEA) and institutions supporting anti-corruption efforts, the Corruption Eradication Commission (KPK) conducts Hearings (RDP) to foster synergy in the fight against corruption.

An action can be identified as corruption, regardless of the perpetrator, if it meets the following elements: a) Betrayal of trust; b) Deception against government bodies, private institutions, or the general public; c) Intentional neglect of public interests for personal gain; d) Conducted in secrecy, except in situations where those in power or their subordinates deem it unnecessary; e) Involving more than one individual or party; f) Shared obligations and benefits in the form of money or other forms; g) Concentration of activities (corruption) among those seeking certain decisions and those who can influence them; h) Efforts to cover up corrupt acts through legal endorsements; and i) Demonstrating a contradictory dual function in those engaged in corruption.

Based on the understanding of Article 2 of Law No. 31 of 1999 as amended by Law No. 20 of 2001, corruption is an unlawful act with the intent to enrich oneself or others (individuals or corporations) that can harm the finances or economy of the state. Therefore, the elements that must be fulfilled for an act to be considered corruption are: (1) Unlawful; (2) Enriching oneself or others; and (3) "Can" harm the finances or economy of the state. In essence, corrupt practices can be recognized in various common forms, namely: bribery, embezzlement, fraud, extortion, and favoritism. These five forms conceptually often overlap with each other, where each term is used interchangeably (Anti-Korupsi, 2011).

Looking at the typology of corruption, there are two types of corrupt practices that usually occur in government bureaucracy: apparent corruption and hidden corruption. Apparent corruption typically occurs in simple forms, but when it happens on a large scale, it can have significant negative impacts. For example, extortion by government officials on highways, permit processing, and administrative procedures related to population and education. This type of corruption is visible every day and is perceived as a societal problem (Engkus, 2020). Hidden corruption, on the other hand, is carried out discreetly, and the scale and significance of its corruption are systematic and substantial .

This systematic corruption has penetrated deeply and has the potential to disrupt the operationalization of the state, playing a crucial role in the control of a small elite over the country. The policy formulation process is often manipulated to benefit specific elites. The existence of corruption in this context is frequently a manifestation of the lack of respect for the rules that govern their interactions, both by the perpetrators of corruption and the institutions being corrupted (Engkus C. W., 2019).

The eradication of corruption is a series of actions involving coordination, supervision, monitoring, investigation, prosecution, and courtroom examination, with the participation of the community based on applicable regulations (Article 1 paragraph (3) of Law No. 30/2002).

3. **Administrative sanctions that can be imposed by the Inspectorate in cases of administrative violations related to corruption may include reprimands, suspension, demotion, fines, or other disciplinary actions as stipulated in the applicable regulations and internal policies.**

Criminal sanctions (punishment) are a central issue in criminal law. Grotius wrote that punishment is malum passionis propter malum actions (an evil suffering experienced as a consequence of a committed crime) (Wakhyudi, 2007). Various types of criminal sanctions have been regulated in Article 10 of the Criminal Code (KUHP), consisting of: a). Primary punishment and b). Additional punishment.

Primary punishment includes: death penalty, imprisonment, detention, and fines. Provisions for additional punishment include: withdrawal of certain rights, confiscation of specific assets, and the announcement of a judge's decision. Regarding the imposition of criminal sanctions (punishment), Jan Remmelink stated that severe criminal sanctions are fundamentally imposed only when other (Remmelink, 2003), lighter law enforcement mechanisms are no longer effective (Prodjohamidjojo, 1984).

Starting from the premise that a criminal act is a prohibited act and is subject to punishment for anyone who violates the prohibition. Violations committed by government institutions, government agencies, and law enforcement authorities above indicate that legal breaches and service systems in Indonesia are still very weak, and human resources are not yet fully professional. According to Jan Remmelink's statement, criminal sanctions are indeed the last resort (*ultimum remedium*) after other legal sanctions have been applied (Rosita, 2003).

Regarding the severity of punishment, the Indonesian Criminal Code (KUHP) recognizes four penal systems: a). Absorption System (*absortie-stelsel*). b). Absorption System with aggravation (*verscherpte absortie-stelsel*). c). Mitigated Cumulation System (*gematigde cumulatie-stelsel*). d). Cumulation System (*cumulatie-stelsel*).

In the KUHP, the absorption system (absortie-stelsel) is regulated in Article 63, which stipulates: (1) If an act falls under more than one criminal provision, only one of those provisions will be applied; if they differ, the one with the heaviest primary punishment will be applied. (2) If an act falls under a general criminal provision and is also regulated in a specific criminal provision, only the specific provision will be applied.

In the Indonesian Criminal Code (KUHP), the system of absorption with aggravation (*verscherpte absortie-stelsel*) is regulated in Article 65, which stipulates: (1) In the case of several acts that must be considered as separate acts, constituting multiple crimes, and are subject to similar primary punishments, only one punishment is imposed. (2) The maximum punishment imposed is the

maximum punishment prescribed for that act, but it may be more than the heaviest maximum punishment plus one-third.

Analyzing the provision of Article 65 paragraph (1), it can be concluded that in the case of penalizing multiple crimes subject to similar primary punishments, only one punishment is applied. Thus, Article 65 paragraph (1) represents the absorption system. The provision of Article 65 paragraph (2) determines that the punishment imposed must not exceed the maximum punishment plus one-third. Therefore, Article 65 paragraph (2) represents the absorption system with aggravation.

In the Indonesian Criminal Code (KUHP), the system of cumulative punishment with mitigation (*gematigde cumulatie-stelsel*) is regulated in Article 66 paragraph (1), which stipulates that in the case of multiple acts, each of which must be considered as separate acts, constituting multiple crimes, and subject to dissimilar primary punishments, a punishment is imposed for each crime, but the total must not exceed the heaviest maximum punishment plus one-third.

In the KUHP, the cumulative punishment system (*cumulatie-stelsel*) is regulated in Article 70, which states: (1) In the case of concurrence as mentioned in Articles 65 and 66, whether the concurrence involves a violation with a crime or a violation with another violation, a separate punishment is imposed for each violation without reduction. (2) Regarding violations, the total duration of imprisonment and substitute imprisonment is at most one year four months, while the total duration of substitute imprisonment is at most eight months.

In addition to the penal system, criminal law also recognizes theories regarding the purpose of punishment, namely: a). Absolute theory (retribution theory): This theory emphasizes the aspect of retaliation against the perpetrator of the crime as the primary goal of punishment. The punishment is considered as a form of retribution proportionate to the committed crime. b). Relative theory (prevention theory): This theory focuses more on the aspect of crime prevention as the primary goal of punishment. The punishment is seen as a means to deter potential offenders and discourage future criminal acts. c). Combined theory: This theory integrates elements of both retribution and prevention, aiming to achieve a balanced approach in addressing criminal behavior.

According to the absolute/retribution theory, the conditions and justification for punishment are inherent in the crime itself, regardless of the expected practical utility. In this context, sanctions are considered res *absoluta ab effectu futuro* (an inevitability irrespective of its future impact) because if someone has committed corruption, they must be punished, quia peccatum (because they have committed a sin). The relative/prevention theory views sanctions/punishment as a means to prevent crime. In criminal law, the nature of the relative/prevention theory includes general prevention and special prevention (Fuady, 2012).

According to the general prevention theory, the main goal of imposing sanctions is to deter the general public (aside from the perpetrator) from committing crimes. The special prevention theory aims to prevent the perpetrator from committing crimes again or to dissuade potential

offenders from carrying out criminal intentions. The relative/prevention theory is also known as the deterrence theory. Applying this theory to prevent corruption may be less appropriate because corrupt individuals are often intelligent, educated, and officials who can conceal their actions through various difficult-to-detect methods and strategies. Their actions may only be revealed after they are no longer in office.

Many corrupt individuals have been punished, yet new corruption cases involving officials continue to emerge. This indicates the ineffectiveness of the deterrence or deterrent effect theory adopted in the fight against corruption in Indonesia. The combined theory is based on the idea that punishment should be based on both retribution and maintaining social order. It is applied in a combination, emphasizing one element without eliminating the others or focusing on all existing elements. Based on the *ultimum remedium* principle, the pattern of combating corruption by relying solely on criminal sanctions has proven ineffective as it does not stop others from engaging in corrupt activities .

Punishing the perpetrators only stops the corruption committed by the individuals being punished. Corruption committed by others continues. Although imposing severe criminal sanctions, including the death penalty as stipulated in Article 2 (2) of Law No. 31 of 1999, as amended by Law No. 20 of 2001, may slow down corruption, it does not effectively prevent corrupt practices. The Corruption Eradication Commission (KPK), a specialized institution created to combat corruption, has not been able to halt the pace of corruption. The issue lies in the fact that its approach primarily emphasizes criminal aspects, focusing only on punishment. From the perspective of deterrence, severe punishment may indeed slow down corruption, but it cannot stop corrupt activities. Relying on and prioritizing the pattern of combating corruption through criminal law alone discourages officials from taking roles in procurement processes, both as Procurement Executing Officers (PPK) and Procurement Service Units (ULP)/Procurement Committees.

CONCLUSION

To eradicate corruption in the procurement of goods and services, criminal sanctions alone have not proven sufficiently effective as a preventive instrument since the essence of criminal sanctions is the last resort (*ultimum remedium*). Therefore, it must be accompanied by administrative legal instruments centered around supervision (controlling). If, during the supervision process, officials are found to be in violation, they can face administrative sanctions such as dismissal from their positions. Meanwhile, suppliers of goods and services may face sanctions, such as being included in a blacklist or having their business licenses revoked. By relying on both legal instruments (criminal and administrative), the fight against corruption in the procurement of goods and services can be more effective.

As government officials involved in governance, every civil servant is obligated to understand and comply with every government regulation, including the Civil Servant Law and supporting

regulations to ensure legal order and the implementation of government programs according to national expectations and goals. Guidance and supervision from superiors are crucial in ensuring the successful implementation of regulations. This approach supports the idea that every immediate supervisor can be held responsible both in terms of authority and normative responsibility. Neglecting supervision over subordinates becomes the full responsibility of superiors, and in certain situations, superiors may face disciplinary action for negligence or dereliction of duty in guiding their subordinates.

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