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Bureaucratic Extortion through Administrative Instruments: Alleged Corruption in the Sukoharjo Regency Government

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ABSTRACT

This study examined how a lawful administrative instrument was allegedly converted into a mechanism of bureaucratic extortion in the corruption case announced by the Corruption Eradication Commission in the Sukoharjo Regency Government. Normative legal research was combined with a document-based case study covering anti-corruption law, government administration law, internal control rules, regional regulations, the 2024 regent decree on tax-collection incentives, and recent scholarship. The analysis found that the alleged scheme did not require an unlawful decree. A formal decree first created measurable employee entitlements, while informal hierarchical commands allegedly re-extracted part of those entitlements and connected them with recurring deposits from regional agencies. This pattern is conceptualized as administrative-instrument capture. Criminal attribution under Articles 12(e), 12(f), and 12B must be integrated with abuse-of-authority analysis and proof of commands, coercion, fund flows, concealment, and personal benefit. Prevention requires entitlement transparency, non-cash traceability, independent confirmation, protected reporting, and risk-based audit.

Kata Kunci:

pemerasan birokratis; instrumen administratif; penyalahgunaan wewenang; korupsi; pengendalian intern

ABSTRAK

Penelitian ini mengkaji dugaan pengalihan instrumen administratif yang sah menjadi mekanisme pemerasan birokratis dalam perkara korupsi di Pemerintah Kabupaten Sukoharjo. Metode hukum normatif dipadukan dengan studi kasus berbasis dokumen, meliputi hukum pemberantasan korupsi, administrasi pemerintahan, pengendalian intern, peraturan daerah, keputusan bupati tentang insentif pemungutan pajak 2024, dan literatur mutakhir. Hasil analisis menunjukkan bahwa skema dugaan pemerasan dapat berlangsung tanpa keputusan formal yang melawan hukum. Keputusan administratif terlebih dahulu menetapkan hak pegawai, lalu perintah informal dalam relasi hierarkis diduga menarik kembali sebagian hak tersebut dan mengaitkannya dengan setoran rutin organisasi perangkat daerah. Pola ini dikualifikasikan sebagai pembajakan instrumen administratif. Penerapan Pasal 12 huruf e, Pasal 12 huruf f, dan Pasal 12B perlu disertai pembuktian penyalahgunaan wewenang, perintah, daya paksa, aliran dana, penyamaran, dan manfaat pribadi. Pencegahan memerlukan transparansi hak, transaksi nontunai, konfirmasi independen, pelaporan terlindungi, dan audit berbasis risiko.

A. Introduction

The hand-catching operation announced by the Corruption Eradication Commission on 11 July 2026 places the alleged extortion within the Sukoharjo Regency Government in a legal problem that extends beyond an isolated exchange of money. The investigators' public case construction indicates the alleged use of office hierarchy, regional financial administration, and a regent decree as means of securing subordinate compliance. Three persons were named as suspects: ETS, the Regent of Sukoharjo; RCH, the Head of the Regional Financial and Asset Management Agency; and TRM, the Head of the General Affairs Division of the Regional Secretariat. Their status remains part of an ongoing criminal process and cannot be treated as a judicial determination of guilt.[1]

According to the KPK press release, ETS allegedly requested deposits in the form of deductions from collection incentives and recurring deposits from regional government agencies through RCH and TRM. The deduction from collection incentives allegedly reached approximately forty percent of the incentives received by several agency employees and was collected quarterly from 2022 to 2026. The amount allegedly obtained through this route reached Rp2.93 billion. The KPK also stated that recurring deposits collected through TRM from 2024 to 2026 reached Rp840 million, while collections through RCH in 2022 and 2024 reached Rp2.6 billion. The alleged deposits were said to have encouraged the preparation of fictitious expenditure evidence and procurement markups in the General Affairs Division.[2]

Regional tax-collection incentives have a lawful administrative basis and a defined public purpose. Government Regulation No. 69 of 2010 regulates them as performance-based remuneration for agencies that administer regional taxes and levies. Sukoharjo Regent Regulation No. 10 of 2021, as amended by Regent

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[1] Komisi Pemberantasan Korupsi, "KPK Tangkap Tangan Tersangka Dugaan Pemerasan di Pemkab Sukoharjo," Siaran Pers No. 39/HM.01.04/KPK/56/7/2026, 11 Juli 2026, https://www.kpk.go.id/id/ruang-informasi/berita/kpk-tangkap-tangan-tersangka-dugaan-pemerasan-di-pemkab-sukoharjo.

[2] Komisi Pemberantasan Korupsi, "KPK Tangkap Tangan Tersangka Dugaan Pemerasan di Pemkab Sukoharjo," Siaran Pers No. 39/HM.01.04/KPK/56/7/2026, 11 Juli 2026, https://www.kpk.go.id/id/ruang-informasi/berita/kpk-tangkap-tangan-tersangka-dugaan-pemerasan-di-pemkab-sukoharjo.

Regulation No. 12 of 2023, further regulates eligible recipients, governing principles, amounts, budgeting, implementation, and accountability. This structure confirms that an incentive is not a personal favor from a public official. It is an administrative entitlement generated by performance, budgeting, and an auditable decision.[3]

Sukoharjo Regent Decree No. 900/243 of 2024 shows a measurable allocation of entitlements. After designated allocations were excluded, the decree divided the incentive by assigning 7.90 percent to the regent and deputy regent and 92.10 percent to structural officials, functional officials, and employees of the relevant financial agency. Within the 7.90 percent allocation, the regent received 4.30 percent and the deputy regent received 3.60 percent. This distribution matters because it sets the formal limit of the regional head's share. Any informal request that employees return approximately forty percent of their entitlement after payment would conceptually constitute a new transfer outside the decree, rather than implementation of the decree itself.[4]

The literature distinguishes collusive corruption from extortive corruption. Collusive corruption arises from an agreement that provides reciprocal gains, while extortive corruption relies on the official's capacity to obstruct, punish, or influence the interests of the requested payer. Experimental research on bureaucratic competition associates extortive corruption with monopoly and dependence on officials who control services or decisions. In public organizations, coercion does not always appear as an express threat. It can arise from hierarchical distance,

[3] Indonesia, Peraturan Pemerintah Nomor 69 Tahun 2010 tentang Tata Cara Pemberian dan Pemanfaatan Insentif Pemungutan Pajak Daerah dan Retribusi Daerah, Lembaran Negara Republik Indonesia Tahun 2010 Nomor 119, Tambahan Lembaran Negara Republik Indonesia Nomor 5161; Kabupaten Sukoharjo, Peraturan Bupati Sukoharjo Nomor 10 Tahun 2021 tentang Petunjuk Pelaksanaan Pemberian dan Pemanfaatan Insentif Pemungutan Pajak Daerah, sebagaimana diubah dengan Peraturan Bupati Sukoharjo Nomor 12 Tahun 2023.

[4] Kabupaten Sukoharjo, Keputusan Bupati Sukoharjo Nomor 900/243 Tahun 2024 tentang Penerima dan Besarnya Pembayaran Insentif Pemungutan Pajak Daerah Tahun 2024, lampiran 2–4, https://jdih.sukoharjokab.go.id/file/dokumen/keputusan-bupati-sukoharjo-nomor-900-243-tahun-2024-tentang-penerima-dan-besarnya-pembayaran-intensif-pemungutan-pajak-daerah-tahun-2024-2024-jpo0x.pdf.

control over performance assessment, access to budgets, transfers, promotion, and the subordinate's continuing dependence on leadership decisions.[5]

Jancsics conceptualizes corruption as an unlawful transfer of resources through organizational relationships and channels. This perspective assists analysis of the Sukoharjo allegations because the transferred object did not begin as legally unidentified money. The funds first appeared as employee entitlements or organizational resources generated by administrative processes and were then allegedly diverted through informal instructions. The analysis must therefore examine the origin of the entitlement, control of the channel, intermediaries, concealment methods, and the ultimate beneficiary rather than stopping at the fact of receipt.[6]

The allegation that the practice continued a tradition raises the problem of corruption normalization. Organizational studies show that an egoistic ethical climate and weak internal norms make employees more likely to accept deviation as routine. Research concerning local government officials in Indonesia also links opportunity, perceived benefit, and the strength of moral conviction with susceptibility to corrupt behavior. Repeated practice can transform an unlawful request into an organizational expectation, particularly when employees perceive refusal as a risk to their careers or working relationships.[7]

Studies of fiscal decentralization in Indonesia have connected accountability with corruption indicators in local government. Research on local government transparency also shows that disclosure depends on institutional capacity and commitment. These findings are important, but documentary transparency does not necessarily prevent misconduct after an entitlement has been paid. A decree may

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[5] Dmitry Ryvkin and Danila Serra, "Corruption and Competition among Bureaucrats: An Experimental Study," *Journal of Economic Behavior & Organization* 175 (2020): 439–451, https://doi.org/10.1016/j.jebo.2017.12.026.

[6] David Jancsics, "Corruption as Resource Transfer: An Interdisciplinary Synthesis," *Public Administration Review* 79, no. 4 (2019): 523–537, https://doi.org/10.1111/puar.13024.

[7] Madelijne Gorsira, Linda Steg, Adriaan Denkers, and Wim Huisman, "Corruption in Organizations: Ethical Climate and Individual Motives," *Administrative Sciences* 8, no. 1 (2018): 4, https://doi.org/10.3390/admsci8010004; Kiky Srirejeki and Pretisila Kartika Putri, "Local Government Officials' Susceptibility to Corrupt Behavior: Some Indonesian Evidence," *Journal of Financial Crime* 30, no. 6 (2023): 1517–1533, https://doi.org/10.1108/JFC-06-2022-0132.

be publicly available while an informal diversion occurs through internal communication, intermediaries, cash transactions, or fabricated expenditure evidence.[8]

Bauhr and Grimes caution that transparency does not automatically control corruption when information is disconnected from the institutional capacity to verify, challenge, and impose consequences. A systematic review of public-sector reforms similarly finds that anti-corruption effects depend heavily on design, implementation, and institutional conditions. The Sukoharjo allegations indicate the need to move beyond publication of formal decisions toward traceability of implementation and protection for entitlement recipients.[9]

Previous studies have examined the extortion element in Article 12(f), classifications of abuse of authority, local government transparency, organizational ethical climate, and the susceptibility of local officials. Few studies connect these fields to explain how a lawful administrative instrument can be captured after it has created an employee entitlement. This article addresses that gap through the concept of administrative-instrument capture. The concept refers to using a decision, procedure, or administrative payment as a starting point for constructing apparent legitimacy, identifying a source of funds, and pressuring entitlement holders to make a transfer without a legal basis.

The analysis addresses two questions. First, how could a decree on tax-collection incentives allegedly shift from an instrument that grants entitlements into a mechanism of bureaucratic extortion? Second, how should anti-corruption criminal law, government administration law, and internal control be integrated to restrict such abuse of authority? The study does not determine whether the suspects

[8] Newin Ananta Aji Saputra and Doddy Setiawan, "Fiscal Decentralization, Accountability and Corruption Indication: Evidence from Indonesia," *Jurnal Bina Praja* 13, no. 1 (2021): 29–40, https://doi.org/10.21787/jbp.13.2021.29-40; I Made Pradana Adiputra, Sidharta Utama, and Hilda Rossieta, "Transparency of Local Government in Indonesia," *Asian Journal of Accounting Research* 3, no. 1 (2018): 123–138, https://doi.org/10.1108/AJAR-07-2018-0019.

[9] Monika Bauhr and Marcia Grimes, "Transparency to Curb Corruption? Concepts, Measures and Empirical Merit," *Crime, Law and Social Change* 68, no. 4 (2017): 431–458, https://doi.org/10.1007/s10611-017-9695-1; Giulia Mugellini, Sara Della Bella, Marco Colagrossi, Giang Ly Isenring, and Martin Killias, "Public Sector Reforms and Their Impact on the Level of Corruption: A Systematic Review," *Campbell Systematic Reviews* 17, no. 2 (2021): e1173, https://doi.org/10.1002/cl2.1173.

committed the alleged offences, because that determination belongs to the court after adversarial examination of evidence. The terms allegation, case construction, and pattern are used throughout to preserve the presumption of innocence.[10]

B. Research Method

This study uses normative legal research combined with a document-based case study. The statutory approach examines the relationship among extortion and gratification offences, the prohibition of abuse of authority, the rules governing regional tax-collection incentives, and the Government Internal Control System. The conceptual approach develops the notions of bureaucratic extortion and administrative-instrument capture. The case approach does not analyze a judicial decision because the matter remains at the investigation stage. It analyzes the event construction officially released by the KPK and administrative documents available to the public.

Primary legal materials consist of the Anti-Corruption Law, the Government Administration Law, Government Regulation No. 69 of 2010, Government Regulation No. 60 of 2008, Sukoharjo Regent Regulation No. 10 of 2021 and its amendment, Sukoharjo Regent Decree No. 900/243 of 2024, and the KPK press release dated 11 July 2026. Secondary materials consist of peer-reviewed articles addressing extortive corruption, resource transfer, transparency, ethical climate, fiscal decentralization, abuse of authority, and public-sector reform.

The analysis proceeded in three stages. First, each document was classified according to its legal function, including conferral of authority, creation of entitlement, payment implementation, supervision, or criminal attribution. Second, the alleged sequence of events was compared with the purpose and limit of each instrument. Third, criminal elements and abuse-of-authority principles were connected with points of control failure to formulate a preventive model. The resulting analysis is prescriptive and does not replace proof in criminal proceedings.

[10] Indonesia, Undang-Undang Nomor 48 Tahun 2009 tentang Kekuasaan Kehakiman, Lembaran Negara Republik Indonesia Tahun 2009 Nomor 157, Tambahan Lembaran Negara Republik Indonesia Nomor 5076, Pasal 8 ayat (1).

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C. Discussion

1. Transformation of an Administrative Entitlement into an Object of Bureaucratic Extortion

A tax-collection incentive has three legal characteristics. First, its source and aggregate amount are determined through a budgeting mechanism. Second, recipients are identified by office, function, contribution, and performance achievement. Third, payment is subject to accountability requirements. Government Regulation No. 69 of 2010 places propriety, fairness, rationality, and regional fiscal capacity among the foundations for granting the incentive. This framework excludes any assumption that a regional head may reclaim an incentive after payment merely because the regional head exercises bureaucratic leadership.[11]

A regent decree performs a concretizing function. General rules determine who may receive an incentive and how the amount is calculated, while the decree identifies recipients and specific percentages. When the 2024 decree assigned 4.30 percent to the regent and allocated most of the incentive to employees of the financial agency, it also created a negative boundary. The regent had no legal basis to obtain an additional portion beyond the specified percentage. This boundary remains relevant even where employees formally transfer or hand over money, because consent arising within a relationship of institutional power must be assessed for genuine voluntariness.[12]

Administrative-instrument capture operates through four layers. The first layer creates a formal entitlement. A lawful decree gives employees a legal basis to receive payment and provides a predictable list of recipients and amounts. The second layer consists of an informal command to divert part of the entitlement. This command does not amend the decree but operates after the decree has been executed. The third layer collects and conceals the transfer through intermediaries, fictitious expenditures, or procurement markups. The fourth layer places the benefit

[11] Indonesia, Peraturan Pemerintah Nomor 69 Tahun 2010 tentang Tata Cara Pemberian dan Pemanfaatan Insentif Pemungutan Pajak Daerah dan Retribusi Daerah, Pasal 2–7.

[12] Kabupaten Sukoharjo, Keputusan Bupati Sukoharjo Nomor 900/243 Tahun 2024 tentang Penerima dan Besarnya Pembayaran Insentif Pemungutan Pajak Daerah Tahun 2024.

under the control of a person who has no legal entitlement to it. These layers explain why examining only the formal legality of the decree is insufficient.

The KPK case construction corresponds to this pattern. The incentive decree was allegedly used to request approximately forty percent of employee incentives. Collection was said to have been conducted through an agency official and an internal intermediary every quarter. A second route allegedly involved recurring deposits from regional agencies each year and during the religious holiday allowance period. The alleged use of fictitious expenditure evidence and procurement markups indicates that pressure from senior officials can shift the burden of obtaining funds to organizational units, which may then alter administrative transactions so that the deposit appears to have a budgetary source.[13]

This pattern differs from an illegal levy imposed on the public. The persons requested to surrender money remain within the bureaucracy and receive funds through a lawful process. Employees may suffer direct loss when part of their entitlement is removed, while institutional loss may arise when regional agencies manipulate expenditure to satisfy the requested deposit. Bureaucratic extortion also differs from an erroneous honorarium distribution. An administrative mistake can be corrected through an authorized recovery mechanism. Extortion pursues a benefit that the governing norm does not provide and uses the influence of office to secure compliance.

Coercion in a bureaucracy should be assessed functionally. Article 12(e) employs the element of compulsion, but compulsion need not always take the form of an express verbal threat. In relations among a regional head, agency head, echelon officials, and employees, the capacity to influence placement, evaluation, budget access, and continuity of office can create objective psychological pressure. The assessment must remain evidence-based and should examine communications,

[13] Komisi Pemberantasan Korupsi, "KPK Tangkap Tangan Tersangka Dugaan Pemerasan di Pemkab Sukoharjo," Siaran Pers No. 39/HM.01.04/KPK/56/7/2026, 11 Juli 2026, https://www.kpk.go.id/id/ruang-informasi/berita/kpk-tangkap-tangan-tersangka-dugaan-pemerasan-di-pemkab-sukoharjo.

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uniform patterns of surrender, regularity of timing, responses to refusal, witness accounts, and the decision-making position of the alleged controller.[14]

The reference to tradition in the public case construction adds an organizational dimension. Ashforth and Anand explain corruption normalization through institutionalization, rationalization, and socialization. A practice that begins as a deviation may become routine when an organization develops collection procedures, internal labels, role allocation, and justifications based on longevity. A newly assigned employee then does not encounter a fully open moral choice. The employee enters an environment in which deviation has already been presented as an unwritten obligation.[15]

Normalization does not remove individual responsibility, but it affects prevention and proof. Investigators should distinguish the designer, commander, collector, creator of fictitious documents, beneficiary, and employee who surrendered money under pressure. Treating all employees as equally willing participants can conceal the center of control. Internal witness protection and examination of power relations are necessary to reconstruct the command chain while preserving the possibility that some intermediaries knowingly maintained the scheme.

2. Integrating Criminal Liability and Abuse-of-Authority Analysis

The KPK alleged violations of Article 12(e) or Article 12(f), together with Article 12B of the Anti-Corruption Law. The alternative formulation indicates that the legal character of the receipt and the method by which it was obtained remain matters for evidentiary determination. Article 12(e) concerns a civil servant or state official who, with the intent unlawfully to benefit himself, herself, or another person, abuses official power to compel a person to give something, make payment,

[14] Indonesia, Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi sebagaimana diubah dengan Undang-Undang Nomor 20 Tahun 2001, Pasal 12 huruf e; Dmitry Ryvkin and Danila Serra, "Corruption and Competition among Bureaucrats: An Experimental Study," *Journal of Economic Behavior & Organization* 175 (2020): 439–451, https://doi.org/10.1016/j.jebo.2017.12.026.

[15] Blake E. Ashforth and Vikas Anand, "The Normalization of Corruption in Organizations," *Research in Organizational Behavior* 25 (2003): 1–52, https://doi.org/10.1016/S0191-3085(03)25001-2.

accept payment subject to deduction, or perform work for the official. The central issue is not receipt alone. It is the relationship among unlawful benefit, abuse of power, and compulsion.[16]

In the alleged incentive deductions, the original object was an employee entitlement. If a command to surrender part of that entitlement can be traced to an official capable of affecting the employee's position, Article 12(e) may encompass hierarchical coercion. The prosecution would need to establish that the payment was not a voluntary contribution or a lawful correction of overpayment. Relevant evidence includes the allocation decree, payment lists, bank transfers, collection records, communications, uniform percentages, timing, responses to refusal, and ultimate use of the funds.

Article 12(f) has a more specific structure for payments involving public officials. It prohibits a civil servant or state official, while performing official duties, from requesting, receiving, or deducting a payment from another civil servant, state official, or the public treasury as though a debt existed, while knowing that no such debt existed. Putri and Ismail characterize the provision as an extension and special formulation of office-based extortion in Indonesian criminal law. Its relevance to an incentive deduction depends on proof that the deduction was represented or enforced as a payment obligation despite the absence of a lawful debt.[17]

The distinction between Article 12(e) and Article 12(f) affects evidentiary strategy. Article 12(e) requires proof of compulsion and an unlawful intention to benefit. Article 12(f) focuses on a request, receipt, or deduction constructed as a fictitious debt. Prosecutors should not treat the provisions as interchangeable. An

[16] Indonesia, Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi sebagaimana diubah dengan Undang-Undang Nomor 20 Tahun 2001, Pasal 12 huruf e; Komisi Pemberantasan Korupsi, “KPK Tangkap Tangan Tersangka Dugaan Pemerasan di Pemkab Sukoharjo,” Siaran Pers No. 39/HM.01.04/KPK/56/7/2026, 11 Juli 2026, https://www.kpk.go.id/id/ruang-informasi/berita/kpk-tangkap-tangan-tersangka-dugaan-pemerasan-di-pemkab-sukoharjo.

[17] Indonesia, Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi sebagaimana diubah dengan Undang-Undang Nomor 20 Tahun 2001, Pasal 12 huruf f; Izzati Rahmatina Putri and Kautsar Ismail, “Ratio Legis of Article 12 Letter F: The Extortion in Corruption,” *JUSTISI* 10, no. 3 (2024): 611–626, https://doi.org/10.33506/js.v10i3.3220.

alternative indictment may be appropriate, but the description of conduct should explain whether employees paid because of coercive official power, because they were placed under an apparent debt obligation, or because both mechanisms operated together.

Article 12B concerns gratification received by a civil servant or state official when the receipt is connected with office and conflicts with official duties. In the matter examined here, it may cover receipts that cannot be fully characterized as direct incentive deductions, including deposits from regional agencies. The label attached to the transfer, such as deposit, gift, or tradition, does not determine its legal character. A court must assess the source of funds, the relationship between giver and recipient, the connection with office, the recipient's knowledge, and the conflict with official duties.[18]

Government administration law supplies a separate analytical layer. Law No. 30 of 2014 prohibits abuse of authority in the forms of exceeding authority, conflating authorities, and acting arbitrarily. The use of public authority is also confined by the purpose for which it was granted and by the general principles of good governance. Authority to determine and pay collection incentives exists to reward collection performance, not to create a source of personal deposits. If proven, using a decree to identify and extract employee funds would indicate deviation from the purpose of the authority.[19]

Administrative analysis does not substitute for criminal elements. A lawful decree does not exclude a criminal offence committed after its implementation. Conversely, an administrative defect does not automatically prove corruption. Criminal liability still requires intention, concrete conduct, causation, and personal attribution. Administrative law identifies the source of authority, its purposive boundary, the required procedure, and the entitlement affected. Criminal law

[18] Indonesia, Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi sebagaimana diubah dengan Undang-Undang Nomor 20 Tahun 2001, Pasal 12B.

[19] Indonesia, Undang-Undang Nomor 30 Tahun 2014 tentang Administrasi Pemerintahan, Lembaran Negara Republik Indonesia Tahun 2014 Nomor 292, Tambahan Lembaran Negara Republik Indonesia Nomor 5601, Pasal 10, Pasal 17, dan Pasal 18.

evaluates compulsion, receipt, unlawful benefit, gratification, participation, and culpability.

Asmuni emphasizes the principle of speciality, under which every conferral of authority is tied to a defined purpose. Departure from the foundational purpose of authority indicates potential abuse. Applied here, the principle provides a direct legal test. The question is not limited to whether the regent had authority to issue the incentive decree. It also asks whether that authority was used solely to establish entitlements according to law or was instrumentalized to pursue a purpose never granted by law.[20]

Attribution of culpability must remain individualized. Holding office as a regional head or agency head does not create automatic criminal responsibility. Investigators and prosecutors must establish each person's contribution, including giving commands, organizing collection, controlling accounts or cash, producing documents, shielding the arrangement, or receiving benefits. The use of an intermediary does not sever the liability of a commander when the intermediary acted as part of an evidenced execution of that commander's will.

Distinguishing the formal decree from the informal command also avoids two errors. The first error assumes that every act associated with the decree is lawful. The second assumes that the decree must first be annulled before criminal conduct can be examined. The alleged criminal object is not merely the decree but the compulsion and receipt outside the formal entitlement. The decree operates as a benchmark that separates the authorized allocation from the alleged diversion.

3. Reconstructing Controls against Administrative-Instrument Capture

Government Regulation No. 60 of 2008 requires internal control through the control environment, risk assessment, control activities, information and communication, and monitoring. Alleged collections extending over several years indicate that these five elements should be tested specifically against incentive payments and relationships among leaders of regional agencies. Failure lies not

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[20] Asmuni, "Klasifikasi Penyalahgunaan Wewenang dalam Konteks Undang-Undang Nomor 30 Tahun 2014 tentang Administrasi Pemerintah," *Jurnal Ilmu Hukum, Humaniora dan Politik* 4, no. 6 (2024): 2071–2080, https://doi.org/10.38035/jihhp.v4i6.2494.

only in an inability to locate money. It also lies in the absence of mechanisms that generate a warning when employee entitlements are uniformly reclaimed after payment.[21]

The control environment weakens when subordinates regard a leader's instruction as a stronger source of obligation than the written decree. Risk assessment also fails when it covers only miscalculation, payment delay, or incomplete documentation while omitting the risk of internal extortion. Control activities are inadequate when non-cash payment ends with transfer to the employee account and disregards uniform post-payment transfers. Information and communication fail when entitlement holders lack a safe channel to verify that a requested deduction has no legal basis. Monitoring loses independence when internal auditors remain in the same command chain as the official who must be examined.

This article proposes the *Layered Administrative Entitlement Control Model*. The first layer operates before payment through transparent entitlement determination, replicable calculation standards, separation between determination and disbursement functions, and an express prohibition on post-payment recollection. Every recipient should receive an individual notice stating the legal basis, gross amount, lawful deductions, net amount, and reporting channel. The system, rather than the immediate superior, should issue the notice so that employees can distinguish a formal obligation from an informal command.

The second layer operates during and immediately after the transaction. Payment must be made directly to the recipient's account using a consistent transaction identifier. The system should generate an independent confirmation asking whether the funds were received in full and whether anyone requested a return transfer. Unit leaders must not be able to access or alter the confirmation. Anomaly analysis may identify repeated transfers using the same percentage, coordinated cash withdrawals immediately after payment, or transfers to a common

[21] Indonesia, Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah, Lembaran Negara Republik Indonesia Tahun 2008 Nomor 127, Tambahan Lembaran Negara Republik Indonesia Nomor 4890, Pasal 3.

account. Such monitoring must still comply with data-protection requirements and the legal basis for examination.

The third layer operates after payment through risk-based audit and cross-checking. The inspectorate should compare the decree, recipient list, transfer evidence, employee confirmations, regional-agency expenditures, and procurement patterns in adjacent periods. Audit should not stop at confirming that a receipt exists. An unexplained increase in representation expenditure, standardized supporting documents, repeated transactions with the same vendor, or price changes without justification should trigger examination of whether expenditure was used to finance an informal deposit.

Transparency within this model is operational. Publication of the decree and recipient percentages remains necessary, but it must be accompanied by implementation data capable of supporting audit. Bauhr and Grimes distinguish information disclosure from accountability that produces consequences. Adiputra, Utama, and Rossieta likewise show that local government transparency depends on institutional conditions. A transparency portal should therefore report aggregate incentives paid, payment dates, recipient agencies, calculation bases, audit results, and follow-up actions while protecting personal data that are irrelevant to accountability.[22]

Reporting channels must operate outside the immediate command structure. Employees should be able to submit reports to the inspectorate with an automatic copy to an external supervisory unit or a centralized system that the local government cannot delete. Protection must extend beyond confidentiality. Policy should prohibit transfer, adverse performance evaluation, removal of work access, intimidation, and other retaliation. Reports concerning post-payment reclamation of administrative entitlements should be treated as high-risk indicators because evidence can be rapidly moved or altered.

[22] Monika Bauhr and Marcia Grimes, “Transparency to Curb Corruption? Concepts, Measures and Empirical Merit,” *Crime, Law and Social Change* 68, no. 4 (2017): 431–458, https://doi.org/10.1007/s10611-017-9695-1; I Made Pradana Adiputra, Sidharta Utama, and Hilda Rossieta, “Transparency of Local Government in Indonesia,” *Asian Journal of Accounting Research* 3, no. 1 (2018): 123–138, https://doi.org/10.1108/AJAR-07-2018-0019.

Reform must address ethical climate and organizational incentives. Gorsira and colleagues show that an egoistic climate and weak ethical norms reinforce corrupt motives. Hauser finds that anti-corruption training can reduce acceptance of rationalizations for corrupt behavior, but training cannot replace transaction controls. Local governments should combine scenario-based training, conflict-of-interest declarations, rotation in sensitive positions, leadership-style assessment, and consistent sanctions. Training should use concrete scenarios, such as a request for a deposit after incentive payment, rather than relying only on abstract definitions.[23]

The systematic review by Mugellini and colleagues shows that public-sector reforms do not produce uniform effects on corruption. Outcomes depend on the fit between the design and the form of risk. A system that merely adds forms may increase administrative burden without changing subordinate dependence. The proposed model selects intervention points from the alleged pattern: when an entitlement is determined, when funds are paid, when a diversion request appears, when money is collected, and when expenditure is created to conceal the deposit.[24]

Institutional responsibility should be allocated clearly. The Sukoharjo Regency Government should redesign payment procedures and employee protection. The regional inspectorate should conduct risk-based audits and document follow-up. The Financial and Development Supervisory Agency can provide methodological assistance, test control maturity, and review the matter when internal independence is doubtful. The Ministry of Home Affairs should establish national minimum standards for regional incentive payment. The Audit Board may assess the financial-management effects of fictitious expenditure or procurement markups. The KPK has enforcement, prevention-coordination, and cross-regional risk-indicator functions.

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[23] Madelijne Gorsira, Linda Steg, Adriaan Denkers, and Wim Huisman, "Corruption in Organizations: Ethical Climate and Individual Motives," *Administrative Sciences* 8, no. 1 (2018): 4, https://doi.org/10.3390/admsci8010004; Christian Hauser, "Fighting Against Corruption: Does Anti-Corruption Training Make Any Difference?," *Journal of Business Ethics* 159, no. 1 (2019): 281–299, https://doi.org/10.1007/s10551-018-3808-3.

[24] Giulia Mugellini, Sara Della Bella, Marco Colagrossi, Giang Ly Isenring, and Martin Killias, "Public Sector Reforms and Their Impact on the Level of Corruption: A Systematic Review," *Campbell Systematic Reviews* 17, no. 2 (2021): e1173, https://doi.org/10.1002/cl2.1173.

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National minimum standards are important because tax-collection incentives operate across many local governments. Implementing rules should require direct payment, entitlement notification, prohibition of recollection, independent confirmation, immutable digital logs, external reporting, and sample audits of post-payment transactions. Such standards do not eliminate local autonomy to adjust details to fiscal capacity. They protect the national purpose of Government Regulation No. 69 of 2010 so that incentives function as performance remuneration rather than an informal source of funds.

Data-based control must remain bounded by legality and proportionality. Employee bank accounts cannot be examined without lawful authority. A local government can begin with data already under its control, including payment time, destination account number, receipt confirmation, expenditure data, procurement contracts, and approval logs. Access to other financial data belongs to institutions legally empowered to conduct investigation or financial-transaction analysis. This limitation prevents anti-corruption control from becoming unlimited surveillance of employees.[25]

The layered model also requires measurable outcomes. Indicators include the percentage of recipients who receive an individual notice, the rate of confirmations that funds were received in full, the number of reports handled without retaliation, response time for anomalies, completion of audit recommendations, and reduction of unsupported expenditure transactions. Measurement should examine quality rather than merely count reports or training sessions. An organization that receives no reports may not be free from extortion. Silence may indicate that employees do not trust the reporting channel.

Effective prevention exists when recipients can verify their administrative entitlement, the payment trail cannot be manipulated, an informal command can be reported without career risk, and reviewers have an independent route of access. These conditions reduce the capacity of a leader to convert a lawful document into

[25] Indonesia, Undang-Undang Nomor 30 Tahun 2014 tentang Administrasi Pemerintahan, Pasal 5, Pasal 8, dan Pasal 9; Indonesia, Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah, Pasal 13–18.

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apparent legitimacy for an unlawful demand. They also protect officials who act properly because authorized decisions and transactions can be separated clearly from personal conduct outside public authority.

D. Conclusion

The alleged corruption case in the Sukoharjo Regency Government shows how bureaucratic extortion may operate through a formally lawful administrative instrument. The incentive decree first created employee entitlements and fixed the share of each recipient. According to the KPK case construction, the instrument was then allegedly used to reclaim approximately forty percent of employee incentives and was connected with recurring deposits from regional agencies. The pattern can be understood as administrative-instrument capture consisting of formal entitlement creation, informal coercive diversion, concealment through organizational mechanisms, and control of benefits by a person without legal entitlement.

Criminal attribution should preserve the different functions of Articles 12(e), 12(f), and 12B. Article 12(e) requires proof of abuse of power and compulsion. Article 12(f) focuses on requesting or deducting payment as if a debt existed. Article 12B assesses receipt connected with office and contrary to official duty. Government administration law complements these provisions by identifying the source, purpose, and limit of authority. A lawful decree does not legitimize an informal diversion, while an administrative deviation does not independently prove criminal culpability. Proof must connect commands, coercive capacity, fund flows, transactional concealment, receipt of benefit, and each participant's contribution.

The Sukoharjo Regency Government should implement the Layered Administrative Entitlement Control Model through transparent entitlement amounts, direct non-cash payment, individual notices, independent confirmations, anomaly analysis, risk-based audit, and reporting outside the command chain. The Ministry of Home Affairs should establish national minimum standards for regional incentive payments. Regional inspectorates and the Financial and Development Supervisory Agency should test the risk of post-payment reclamation, while the KPK and public-finance supervisory institutions should develop cross-regional indicators for internal deposits, fictitious expenditure, and procurement markups. These measures preserve the incentive as performance remuneration and reduce the possibility that an administrative decision will be used to enforce an obligation never created by law.

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