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Legal Analysis of the Supreme Court Decision Regarding the Annulment of Acquittal in Corruption Crime Case: A Study of Decision Number 1227 K/Pid.Sus/2022

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ABSTRACT

Law enforcement against corruption crimes in Indonesia is still characterized by a glaring disparity in decisions. This condition arises in a land procurement case in which the *Judex Facti* acquitted the defendant of the Public Prosecutor's charges. This research aims to analyze the Supreme Court's underlying legal considerations in annulling the Samarinda District Court's acquittal. Additionally, this study reconstructs the unlawful element associated with the state land status and examines the validity of audit evidence relative to price appraisal. This research employs doctrinal legal research using the statute, case, and conceptual approaches. This study finds that the annulment of Decision Number 1/Pid.Sus-TPK/2021/PN Smr by Decision Number 1227 K/Pid.Sus/2022 was based on the *Judex Facti*'s fundamental error in making incorrect conclusions and legal considerations that were inconsistent with the facts revealed at trial. The analysis proves that former Right of Use land that has expired automatically reverts to a state asset by operation of law. Therefore, the compensation payment to a third party constitutes a fictitious act that fulfills the unlawful element and the element of abusing authority. This research concludes that the Audit Report declaring the occurrence of state losses is more valid than the procedurally flawed price-estimation assessment method conducted by telephone. As an implication, this research recommends a paradigm shift for judges from a formalistic-legal to a material-progressive approach in deciding cases. This research also urges the formulation of measurable sentencing guidelines to minimize verdict disparities and maximize state loss recovery.

Keywords: Acquittal; Annulment of Decision; Corruption; Decision Disparity; State Asset.

INTRODUCTION

Law enforcement against corruption crimes in Indonesia currently faces a gap between the normative discourse of eradicating extraordinary crimes and the reality of inconsistent judicial practices. A prominent legal phenomenon is the sharp disparity in decisions between first-instance courts and the cassation level in assessing cases with similar evidentiary characteristics (Pawe et al., 2025). This disparity often culminates in an acquittal (*vrijspraak*) and dismissal of all charges (*onslag van alle rechtsvervolging*) at the *Judex Facti* level, which the Supreme Court later annuls as the *Judex Juris* (Behuku et al., 2025). This divergence of views is not merely a technical juridical issue but reflects a fundamental paradigm difference in interpreting the elements of corruption offenses. This difference specifically concerns the limits of criminal liability for public officials who hide behind administrative procedures. This condition demands an in-depth legal study to examine the consistency of legal application and ensure fair legal certainty.

A crucial issue that frequently triggers legal debate in goods and services procurement corruption cases is the blurred dividing line between pure administrative errors and criminal intent (*mens rea*) to commit corruption. Sutopo and Panjaitan (2025) identify that many defendants, especially those serving as Budget Users or Commitment Making Officials, use the pretext of compliance with formal procedures as a shield to evade criminal prosecution. The district court judges often accept this argument, considering that if administrative procedures have been followed, the

unlawful element is not present. [Saragih and Ihsan \(2022\)](#) note that first-instance judges tend to acquit defendants if there is no direct evidence regarding the flow of funds into the defendant's personal pocket. This occurs even though there is a tangible state financial loss resulting from the policies taken. This partial perspective has the potential to obscure the material essence of corruption crimes, which should not be viewed solely in terms of personal gain but also in terms of benefits to others or corporations.

Another factor contributing to acquittals at the district court level is the dominance of subjective judicial considerations over objective proof. [Prasetyo et al. \(2022\)](#) find that non-judicial variables are frequently used as excessive excusing reasons. These variables include the defendant's polite demeanor, status as the family head, or a track record of never having been convicted. The absence of standardized sentencing guidelines exacerbates this issue, thereby creating wide discretion for judges to interpret trial facts according to their personal convictions ([Daulay, 2025](#)). Consequently, the assessment of the defendant's culpability is distorted. Actions that demonstrably harm state finances are merely considered occupational risks or administrative negligence. This phenomenon requires juridical correction through legal remedies to rectify the deviant application of the law.

The cassation mechanism serves as the highest judicial control instrument to correct errors in the application of the law by lower courts. Article 253 section (1) of Law Number 8 of 1981 granted the Supreme Court the authority to annul district court decisions if legal regulations were not applied or were applied improperly ([Triastina, 2022](#)). Decision Number 114/PUU-X/2012 has also affirmed that the Supreme Court has the authority to examine cassation petitions against acquittals. [Fiah et al. \(2025\)](#) explain that the Supreme Court has the authority to examine whether the *Judex Facti* has exceeded its jurisdictional limits or ignored relevant legal facts. This correction is vital to prevent impunity for corruptors who successfully escape at the first instance because of judges' erroneous legal interpretation.

One concrete example of such legal dynamics is recorded in Decision Number 1227 K/Pid.Sus/2022, which annulled Decision Number 1/Pid.Sus-TPK/2021/PN Smr. In this case, the Samarinda District Court acquitted the Defendant in a land procurement case, finding that the act was not a criminal offense. However, the Supreme Court annulled the decision, assessing that the first-instance judge had ignored crucial facts regarding the status of the acquired land as a state asset. This case is crucial to examine because it demonstrates how legal formalism can be utilized to legalize fictitious transactions that harm the state ([Prakosa, 2021](#)). Furthermore, this decision emphasizes the urgency of protecting state assets through the instrument of criminal fines accompanying corporal punishment as a form of accountability for state losses ([Kholik et al., 2022](#); [Hartika et al., 2023](#)).

Previous studies have highlighted in detail the issues of sentence disparity and judicial independence. [Harefa et al. \(2020\)](#) and [Mansyur et al. \(2024\)](#) discuss judges' considerations in acquitting corruption defendants. However, these studies have not addressed the specifics of land procurement cases involving state assets. On the other hand, [Zuhrah et al. \(2024\)](#) focus more on judicial independence in determining sentence severity. A gap analysis exists regarding how the legal construction of annulment of acquittals is specifically applied to erroneous assessments of state asset ownership status. This research aims to fill that void by offering a novel analysis of the Supreme Court's considerations that correct the administrative formalism of the *Judex Facti* through a material-truth approach ([Claudiary, 2021](#)).

Based on the elaboration of these issues, this research formulates three main objectives. First, to analyze the Supreme Court's underlying legal considerations in annulling the Samarinda District Court's acquittal. Second, to analyze the judges' juridical considerations regarding the unlawful element related to the ownership status of expired Right of Use land. Third, to analyze the validity of audit evidence compared to price estimation assessments via telephone communication in determining state financial losses. Theoretically, this research is expected to contribute to the development of material and formal criminal law, particularly concerning the proof of corruption elements within the realm of public administration. In practice, the results of this study serve as a reference for judges and public prosecutors in handling corruption cases in which the *modus operandi* lies behind the formal legality of administrative documents.

METHOD

This research employs doctrinal or normative legal research, analyzing written legal norms, jurisprudence, and legal doctrines to address the legal issues encountered ([Qamar & Rezah, 2020](#)). This research is prescriptive and applied, aiming to provide legal arguments regarding the legal vacuums, obscurities, or normative conflicts that arise in judicial practice. The approach used is integrative, encompassing the statutory approach to examine the norms set out in Law Number 31 of 1999. Additionally, the case approach is utilized to dissect the underlying legal considerations (*error juris*) in Decision Number 1227 K/Pid.Sus/2022. The conceptual approach is also employed to delve into the *mens rea* doctrine. The selection of these methods is based on the urgency not merely to describe the text of the regulations but to assess the accuracy of the judges' considerations in correcting the first-instance court's decision that erroneously interpreted the ownership status of state assets.

The legal materials used in this research include primary, secondary, and tertiary sources ([Sampara & Husen, 2016](#)). Primary legal materials include relevant regulations such as the Law Number 1 of 1946, Law Number 31 of 1999, and pertinent court

decisions. Considering the research focus is the cassation-level decision, the analysis of the *Judex Facti* or the District Court's considerations is conducted based on the description of considerations officially contained within the copy of Decision Number 1227 K/Pid.Sus/2022 as a single, final, and binding legal document. Secondary legal materials are obtained from academic literature, specifically reputable journal articles discussing sentencing disparity, judicial independence, and the theory of proving state losses. Tertiary legal materials, such as legal dictionaries and encyclopedias, are used as supplements to clarify technical terminology. Data collection techniques are carried out through library research by critically inventorying, classifying, and systematizing these legal materials to ensure the validity of the constructed arguments.

Data analysis is conducted qualitatively using the deductive syllogism method to draw logical legal conclusions (Irwansyah, 2020). The analytical process begins by establishing the major premise in the form of the principles of corruption criminal law, specifically the elements within Article 2 section (1) and Article 3 of Law Number 31 of 1999, as well as the principles of evidentiary law. The minor premise is derived from the legal facts revealed in Decision Number 1227 K/Pid.Sus/2022, particularly regarding the *modus operandi* of fictitious compensation payments for state land and the failure of the *Judex Facti* to assess the validity of audit evidence. These two premises are brought together to test the accuracy of the application of the law by the *Judex Juris* in annulling the *Judex Facti's* decision. This analytical technique is also enriched with systematic and teleological interpretation to understand the objectives of sentencing in the context of state asset recovery. Thus, the research results do not merely stop at right or wrong conclusions but also offer a corrective perspective on judicial practices that tend to be formalistic.

RESULTS AND DISCUSSION

A. Underlying Legal Considerations of Decision Number 1227 K/Pid.Sus/2022 in Annulling Decision Number 1/Pid.Sus-TPK/2021/PN Smr

Article 244 of Law Number 8 of 1981 stipulated that an acquittal, in principle, could not be appealed for cassation. However, this provision underwent a significant legal paradigm shift following Decision Number 114/PUU-X/2012. The Constitutional Court, exercising its judicial review authority, held that the phrase "except for an acquittal" in Article 244 of Law Number 8 of 1981 violated the 1945 Constitution. The Court stated that the phrase conditionally had no binding legal force. This decision provides the Public Prosecutor with constitutional legitimacy to file a cassation appeal against an acquittal. The objective is to guarantee fair legal certainty and prevent errors in the application of the law by first-instance courts. In Decision Number 1227 K/Pid.Sus/2022, the Supreme Court utilized this authority to examine the cassation petition against Decision Number 1/Pid.

Sus-TPK/2021/PN Smr. The examination was based on the grounds stipulated in Article 253 section (1) letter a of Law Number 8 of 1981, namely whether a legal regulation was not applied or was applied improperly (Triastina, 2022).

In its legal considerations, the Supreme Court held that the Samarinda District Court's Decision acquitting the Defendant was inappropriate. In this case, the acquittal was based on an erroneous interpretation of the criminal offense designation, improper fulfillment of the offense elements, or disregard of valid evidence under the law. Fiah et al. (2025) explain that the Supreme Court has the authority to annul a *Judex Facti* decision if a fatal error in the application of evidentiary law is found. In this context, the Supreme Court found the Public Prosecutor's arguments justifiable because the *Judex Facti* decision did not apply the law as it should have, and the trial procedure was not conducted in accordance with statutory provisions.

The Supreme Court explicitly stated that the *Judex Facti* decision was made based on incorrect conclusions and legal considerations. These considerations were deemed inaccurate and inconsistent with the legal facts revealed during the trial. The Supreme Court highlighted *Judex Facti's* fundamental error in assessing the legal facts regarding the land object's status. In its considerations, the Supreme Court found that the land acquired by the Defendant was, in fact, state-owned. The land originated from Right of Use land under the name of H.M. Mochtar, whose term had expired since 2002 and was not extended. The Samarinda District Court ignored this fact in deciding the case. Prakosa (2021) emphasizes that ignoring crucial facts revealed at trial constitutes an error in the application of the law (*error juris*). Given the land's status as a state asset, all sale-and-purchase transactions and compensation payments to third parties on that land became legally invalid.

Besides the land status issue, the Supreme Court also annulled the Samarinda District Court's decision due to the first-instance judge's lack of meticulousness in assessing the validity of the evidence used to determine the compensation amount. The Supreme Court found that the compensation amount used as the basis for payment was based on invalid data. The appraiser conducted a comparative price survey solely by telephone, without conducting a comprehensive physical inspection of the land object's location. The District Court's acceptance of this procedurally flawed evidence demonstrates a failure to apply the precautionary principle in the verification of evidence. The Supreme Court asserted that the validity of proving state losses must not be based on assumptions or fragile secondary data but must be grounded in verified facts (Prakosa, 2021).

Furthermore, the Supreme Court criticized the role of the *Judex Facti* judge, who should not merely be a blind mouthpiece of the law regarding the reality

of crime. Pawe et al. (2025) illustrate that law enforcement against corruption often collides with formalism that ignores substantive justice. In this case, the Defendant, as the Budget User, was aware of the land status issue and the flawed appraisal procedure yet still approved the payment. The District Court's failure to recognize the *mens rea* underlying this administrative action constitutes an error in interpreting the abuse-of-authority offense. Behuku et al. (2025) assert that judges bear the responsibility to unearth legal values and the sense of justice that exists within society, rather than merely fixating on legal documents.

The sharp divergence in decisions between the Samarinda District Court, which acquitted, and the Supreme Court, which convicted the Defendant, reflects a disparity in legal paradigms. The District Court tended to employ a formal-administrative approach that strictly separated administrative and criminal errors. Conversely, the Supreme Court adopted a material-progressive approach, holding that an intentional administrative error that benefits another party is a corruption crime. Mansyur et al. (2024) note that such disparity is frequently observed in the handling of corruption cases in regional areas. This is compounded by the judges' broad discretion without strict sentencing guidelines, causing the interpretation of legal facts to become highly variable and subjective (Daulay, 2025).

Consequently, the Supreme Court's annulment of Decision Number 1/Pid. Sus-TPK/2021/PN Smr was based on the consideration that the *Judex Facti* had erroneously applied evidentiary law. These errors encompassed ignoring the state land status and accepting evidence using an invalid price estimation assessment method via telephone communication. This cassation decision serves as a necessary legal correction to prevent impunity for corruptors who hide behind formal procedures. The Supreme Court emphasized that material truth must be prioritized over formal truth in corruption cases to salvage state finances and uphold justice.

B. Legal Considerations Regarding the Ownership Status of Expired Right of Use Land

The core legal issue in this case concerns the differing qualifications for ownership of the procured land object between the Samarinda District Court and the Supreme Court. Decision Number 1/Pid.Sus-TPK/2021/PN Smr concluded that the Defendant was not legally and convincingly proven guilty of committing a criminal offense. Conversely, Decision Number 1227 K/Pid.Sus/2022, through the cassation examination, found an irrefutable material fact that the land acquired by the Defendant was, in fact, former Right of Use land under the name of H.M. Mochtar. The term of this land had expired since 2002 and was not extended by the previous right holder. Under national agrarian law, a Right of Use land that

has expired and is not automatically extended loses its right and reverts to land directly controlled by the state. Therefore, a third party's ownership claim under a Deed of Sale and Purchase executed long after the Right of Use expired is legally flawed and lacks binding evidentiary value.

The difference in assessing the land status directly implicates the legal construction of the Defendant's actions. The *Judex Facti* acquitted the Defendant, finding that his actions did not constitute the criminal elements. [Saragih and Ihsan \(2022\)](#) note that first-instance judges frequently use the unfulfilled element of culpability or the absence of *mens rea* as an exit strategy for defendants. However, in its decision, the Supreme Court made a progressive legal breakthrough by declaring that formal legality cannot erase material unlawfulness if the transaction's substance is fictitious. State land cannot be the object of sale and purchase between the state and an individual because the state cannot possibly buy an asset that inherently already belongs to it. Such a transaction is a legal impossibility that demonstrably harms state finances.

The Supreme Court proved the fulfillment of the unlawful element in Article 2 section (1) of Law Number 31 of 1999 based on the fact that the land object is a state asset. Dogmatically, the unlawful element (*wederrechtlich*) encompasses actions contrary to the law, as well as to propriety and the community's sense of justice. The Defendant's approval of compensation payments for state land to a third party is a materially unlawful act, even if based on a Deed of Sale and Purchase. The existence of administrative documents does not automatically serve as a justifying or criminal excusing reason because the substance of the act is the expenditure of state funds without valid consideration (*null and void*).

Furthermore, proving this unlawful element also dismantles the pretext that the Budget User Official's actions were merely administrative or policy errors. [Sutopo and Panjaitan \(2025\)](#) offer a theoretical framework of a strict dividing line between administrative errors, policy errors, and intentional corruption. The fundamental dividing line among these categories is the existence of *mens rea*. The fact that the Defendant, as the Budget User, knew the land's status as a state asset yet continued to process the compensation payment demonstrates intentionality that exceeds the tolerance limit for maladministration. The Defendant's knowledge of the land status's legal defect serves as evidence that his approval of the payment was not merely procedural negligence but a conscious decision to deviate from the rules for the benefit of another party.

Besides the unlawful element, the Supreme Court also proved the fulfillment of the element of abusing authority, opportunity, or means available to him due to his position or rank, as stipulated in Article 3 of Law Number 31 of 1999. The

Defendant, in his capacity as the Head of the Youth and Sports Agency and the Budget User, possessed absolute authority to approve or reject the disbursement of the land procurement budget. This authority should have been exercised in accordance with the precautionary principle to ensure that state funds were disbursed only to entitled parties. However, the Defendant instead used his authority to facilitate payment to his own staff, who acted as the landowner through a prohibited absolute power of attorney.

The abuse of authority committed by the Defendant was not merely administrative but constituted a tangible form of abuse of power (*détournement de pouvoir*). Harefa et al. (2020) emphasize that judges play a crucial role in uncovering the motives behind a public official's actions and should not be bound by the formalism of decrees. In this case, the Defendant abused the means of his position by issuing a Direct Payment Order (SPP-LS) to disburse invalid compensation funds. This action proves that public office was used as an instrument to facilitate the occurrence of a corruption crime, rather than to serve the public interest.

The subsequent analysis focuses on proving the element of enriching oneself or another person or a corporation. The Supreme Court found trial facts that compensation funds amounting to over one billion rupiah flowed into the account of Witness Abdul Mukti Syariff. These funds were subsequently used to purchase a personal asset in the form of a luxury house. This fact legally and convincingly proves the fulfillment of the element of enriching another person. Even though the Defendant did not directly enjoy the proceeds of corruption or enrich himself, within the construction of Article 2 section (1) of Law Number 31 of 1999, the element of enriching another person holds a weight of culpability equal to enriching oneself. This affirms that the objective of penalizing corruption is to prevent state losses resulting from the transfer of state wealth to unentitled parties.

The linkage between the Defendant as the Budget User and the Witness receiving the funds is explained through the analysis of the element of those who commit, order to commit, or participate in committing the act, as stipulated in Article 55 section (1) point 1 of Law Number 1 of 1946. The Supreme Court constructed the legal relationship between the Defendant and the Witness as a form of participation (*deelneming*) with the qualification of co-perpetration (*medepleger*). This construction requires conscious cooperation and physical joint execution among the perpetrators. The Defendant provided budget approval, while the Witness fabricated land ownership. Both shared a common criminal intent (*meeting of minds*) to perfectly actualize the corruption offense. Therefore, the Defendant is criminally liable for the ensuing state losses, even though the money was enjoyed by another person.

Another crucial aspect underlying the annulment of the *Judex Facti* decision is the assessment of the validity of evidence in determining state financial losses. The Supreme Court critically assessed that the appraisal method conducted solely through telephone communication without physical inspection was procedurally flawed and invalid (Claudiary, 2021). The acceptance of this methodologically flawed evidence by the first-instance court demonstrates a failure in applying evidentiary principles. This principle requires that a judge's conviction be based on legally valid and logical evidence.

The rejection of the estimated price appraisal via telephone paved the way for the recognition of the Inspectorate Audit Report, which found state losses. Kholik et al. (2022) assert that in proving corruption cases, the protection of state assets must be a priority where every piece of evidence must be tested for its material validity. The legal logic constructed by the Supreme Court is that since the land's status is legally a state asset, the fair compensation value should have been zero rupiah. Therefore, the entire amount of money disbursed by the state for the compensation payment constitutes an actual and definitive state loss. The Inspectorate Audit Report, which calculated total expenditure as a state loss, has evidentiary value far stronger and more relevant than the market price estimate.

The consequence of the proven state loss is the imposition of criminal sanctions proportional to the Defendant's role. The Supreme Court, in its decision dictum, sentenced the Defendant to four years of imprisonment and a criminal fine of IDR 200,000,000 (two hundred million rupiah). The imposition of this criminal fine aligns with the provisions of Article 2 section (1) of Law Number 31 of 1999, which positions fines as a penal instrument to punish financial crime perpetrators (Hartika et al., 2023). Although the Defendant was not required to pay restitution because he did not directly enjoy the proceeds of the crime, proving the existence of a state loss remains an absolute element that must be established. This affirms that criminal liability in corruption cases is not solely measured by the personal gain obtained by the defendant or by enriching oneself. Liability is also measured by the impact of the loss on state finances resulting from the abuse of authority to enrich others.

The analysis of Decision Number 1227 K/Pid.Sus/2022 concludes that judges' consistency in assessing the ownership status of state assets is the primary key to enforcing corruption law in the land procurement sector. The disparity in decisions between the District Court and the Supreme Court indicates an interpretive gap that must be closed with clear sentencing guidelines. Prasetyo et al. (2022) and Zuhrah et al. (2024) highlight that judicial independence must not be interpreted as limitless freedom to ignore material facts for the sake of formal truth. This Supreme Court decision serves as important jurisprudence

affirming that the validity of land ownership titles must be thoroughly tested before the state makes compensation payments in corruption cases. Negligence regarding this matter, accompanied by *mens rea*, is a corruption crime, not merely an administrative error.

CONCLUSIONS AND SUGGESTIONS

Based on the analysis of the Supreme Court's legal considerations that annulled Decision Number 1/Pid.Sus-TPK/2021/PN Smr, this research concludes three fundamental points that answer the research problems. First, the underlying legal considerations for annulling the acquittal rest on the *Judex Facti's* fundamental error in applying evidentiary law. A diametrical paradigm difference exists where the Samarinda District Court acquitted the Defendant using a formalistic-legal approach. Conversely, the Supreme Court corrected this view using a material truth approach. The Court held that the completeness of administrative documents carries no legal force if the act is based on manipulative facts. The Supreme Court emphasized that the first-instance judge's disregard of the state land status fact and acceptance of procedurally flawed evidence constitute negligence in applying the law or *error juris*, which must be annulled for the sake of fair legal certainty.

Second, this research concludes that land ownership status is a determinative variable that shifts the qualification of the Defendant's actions from the administrative realm to a corruption crime. The Samarinda District Court erroneously assessed the land object as legitimate individual property based on the Deed of Sale and Purchase, thereby considering the compensation payment a civil act. However, the Supreme Court held that the land is a state asset with an expired former Right of Use, rendering the Deed of Sale and Purchase *null and void* by operation of law. Thus, the Defendant's action of approving the compensation payment on state land fulfills the unlawful element in Article 2 section (1) and the element of abusing authority in Article 3 of Law Number 31 of 1999. The Defendant's knowledge of the land's status establishes criminal intent (*mens rea*) to jointly enrich another person. This is constructed in Article 55 section (1) point 1 of Law Number 1 of 1946, which invalidates all pretexts of policy or administrative error.

Third, the validity of evidence in determining state financial losses became a crucial point of differentiation between the two judicial levels. The Samarinda District Court carelessly accepted appraisal results conducted without a physical inspection as the basis for price fairness. Conversely, the Supreme Court rejected this evidence and shifted to the Inspectorate Audit Report. The Supreme Court asserted that, since the land belongs to the state, the valid compensation value is zero rupiah. Therefore, the entire disbursed payment is qualified as a state loss. The acceptance of this audit result affirms that, in state asset land procurement cases, the method for calculating

state losses cannot be based on procedurally flawed market price estimates but must rely on the actual calculation of invalid state expenditures.

As a follow-up recommendation, this research suggests a paradigm shift for corruption court judges in examining cases that intersect with state administrative law. Judges must no longer hide behind the formalism of public officials' documents but must actively unearth the material validity of every title serving as the basis for state financial expenditures. The Samarinda District Court's error in this case must serve as a lesson that even an authentic deed can be set aside if it is proven to have been executed on a legally flawed object. Furthermore, it is recommended that the Supreme Court immediately issue more specific sentencing guidelines to minimize the glaring disparity in sentencing between the first instance and cassation levels. These guidelines are crucial for providing an objective standard for assessing the severity of the defendant's culpability, ensuring that judges' subjective factors do not distort the sentencing objectives of recovering state losses and providing a deterrent effect.

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