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Administrative Accountability of Officials for The Receipt of Goods Not In Accordance with The Contract

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ABSTRACT

The receipt of goods not in accordance with the contract in government procurement constitutes one of the primary sources of state losses, contractual disputes, and legal uncertainty in project implementation. Receiving officials—such as Commitment Making Officials (PPK), Work Results Recipients (PPHP), and technical teams—bear inherent legal and administrative responsibilities for ensuring the suitability of goods' specifications, quality, quantity, and delivery time. This article examines the forms of administrative accountability when officials accept such goods, analyzed through the legal framework of government procurement, the principle of legal certainty, the principle of accountability, and state administrative legal norms. Employing a juridical-normative approach, the study explores the interplay among official authority, standard operating procedures (SOPs), risks of administrative irregularities, and legal consequences—including administrative sanctions, compensation demands, and potential unlawful acts by the government (onrechtmatige overheidsdaad). The findings reveal that accepting goods not in accordance with the contract not only violates provisions of the PBJ Presidential Regulation but also constitutes a failure to uphold the principles of legal certainty and prudence, potentially triggering administrative accountability and even ASN disciplinary actions. This article recommends strengthening technical verification mechanisms, implementing digital governance for goods inspection, and reformulating SOPs for goods receipt to prevent contractual deviations.

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INTRODUCTION

Government procurement of goods/services is a strategic instrument in supporting national development and the implementation of government duties. In the process, the receipt of goods in accordance with contract specifications is a fundamental element for state financial accountability (Mulabdic & Rotunno, 2022; Puspita & Gultom, 2024; Solechan et al., 2024; Zahra et al., 2024). Problems arise when officials receive goods that are not in accordance with the contract—both in terms of quality, quantity, and technical specifications—which has the potential to cause project output incompatibility, BPK audit findings, budget waste, malfunction of goods, and state losses due to contractual irregularities (Galuh Budi Astuti & Juwi Yanto, 2024; Kulińska & Giera, 2019; Paradhita & Tineka, 2024; Wang et al., 2025).

Government officials who have the authority to receive goods cannot escape administrative responsibility, considering that procurement contracts are binding legal documents and function as a tool of public accountability. Article 1338 of the Civil Code states that all agreements are valid as laws for the parties. In the context of government procurement, this provision is combined with the principle of legality and the principle of legal certainty in state administrative law (Kinyua et al., 2025; Mwaiseje et al., 2024; Nugraheni et al., 2020; Odei et al., 2025; Odei & Hamplová, 2022).

On the other hand, Presidential Regulation Number 16 of 2018 jo. Presidential Regulation 12 of 2021 expressly regulates the roles and responsibilities of the PPK, PPHP, and related officials in the inspection and receipt of goods. The receipt of non-conforming goods without refusal or adequate inspection minutes can constitute maladministration.

Previous studies have extensively examined legal and administrative aspects of government procurement in Indonesia, highlighting persistent issues related to contractual compliance and accountability. Research by Ichsan et al. (2025) emphasizes the critical role of legal certainty in state-funded projects, advocating for adaptive contract models and digital governance to mitigate deviations. Similarly, Kinasih and Siswanto (2023) analyze the principle of balance in procurement agreements under Presidential Regulation No. 12 of 2021, pointing to asymmetries in risk allocation that often disadvantage the government. Further, Wagian et al. (2020) explore the legal consequences of rejecting non-conforming goods, underscoring procedural gaps in inspection mechanisms. While these studies provide valuable insights into procurement governance, they tend to focus on contractual design and dispute resolution, leaving a lacuna regarding the specific administrative accountability of officials for the receipt of goods not in accordance with the contract by those who formally accept deviating goods—a gap this research seeks to address.

The urgency of this issue is reflected in empirical data from the Audit Board of the Republic of Indonesia (BPK). According to the BPK Audit Results Overview for the Second Semester of 2023, contract deviations in government procurement remain a recurring finding, with cases involving receipt of goods not meeting specifications accounting for a substantial portion of state financial losses. These findings demonstrate that the problem is not merely administrative in nature but represents a systemic weakness in procurement governance that requires comprehensive legal and procedural reforms.

The novelty of this study lies in its focused juridical-normative examination of the administrative accountability of officials—such as PPK and PPHP—in the act of receiving goods not in accordance with procurement contracts. Unlike prior research that broadly addresses procurement irregularities or contractual imbalances, this article systematically links the procedural act of acceptance to the principles of legal certainty, accountability, and state administrative law. It specifically interrogates how administrative fault, even without malicious intent, triggers multi-layered sanctions, including disciplinary measures, functional accountability, and potential state financial recovery. Furthermore, this research integrates contemporary considerations of digital governance and systemic prevention, proposing a holistic framework that moves beyond repressive measures to embed accountability within operational procurement mechanisms.

The primary purpose of this research is to conduct a normative analysis of the legal foundations and forms of administrative liability imposed on government officials who accept goods deviating from contract terms. It aims to clarify the authorities and obligations of officials during the inspection and acceptance phases, as stipulated in prevailing regulations such as Presidential Regulation No. 16 of 2018 and its amendments. Additionally, the study seeks to identify and categorize the types of administrative accountability—ranging from disciplinary sanctions to financial liability—that can be applied, thereby providing a structured understanding of consequences for procedural failures. Ultimately, the research intends to propose actionable policy and procedural

reforms to strengthen prevention mechanisms and enhance accountability in procurement execution.

The benefits of this research are multifaceted, addressing both academic and practical domains. Academically, it contributes to the evolving discourse on state administrative law and procurement governance by offering a detailed theoretical framework linking acceptance actions to administrative accountability, thereby enriching Indonesian legal literature. Practically, the findings provide clear guidance for policymakers, procurement practitioners, and oversight bodies in designing more robust verification protocols, refining standard operating procedures, and implementing digital tools to minimize acceptance of non-conforming goods. By highlighting systemic vulnerabilities and recommending preventive strategies, this research supports efforts to reduce state financial losses, improve contract implementation, and foster a culture of accountability and transparency within government procurement systems.

METHOD

This study employed a juridical-normative approach, examining laws and regulations on the procurement of goods/services, the Civil Code related to engagements, the doctrine of state administrative law, academic literature on official accountability, and LKPP guidelines regarding contract execution.

The analysis was qualitative-descriptive, interpreting legal provisions systematically, conceptually, and teleologically to explain the scope of administrative responsibility of officials in procurement.

The study was descriptive-analytical, systematically describing, interpreting, and evaluating the legal framework governing administrative accountability in government procurement. It adopted a qualitative approach to examine the coherence, application, and implications of legal texts and scholarly interpretations, providing a deep conceptual understanding of officials' obligations and liabilities in the goods acceptance process.

The population and sources of data consisted entirely of secondary legal materials, forming the normative foundation of the analysis. Primary data included binding legal instruments such as the Civil Code (Article 1338), Presidential Regulation No. 16 of 2018 jo. No. 12 of 2021, Government Regulation No. 94 of 2021 on Civil Servant Discipline, and related LKPP regulations. Supplementary data were drawn from scholarly books, peer-reviewed journal articles (e.g., from Google Scholar and Scopus), BPK reports, and legal doctrines on state administrative law and procurement governance.

The research instrument comprised the researchers themselves, utilizing content analysis and legal hermeneutics to examine the collected documents. Data analysis was conducted through qualitative content analysis and systematic legal interpretation, emphasizing the relationship between norms, their application in procurement acceptance procedures, and their consequences within state administrative law.

RESULTS AND DISCUSSION

Legal Position of Officials in the Receipt of Government Procurement Goods

In the government procurement system, the receipt of goods is not just a technical administrative action, but a legal action of state administration that has juridical

consequences. The officials involved—especially the Commitment Making Officer (PPK) and the Officer/Committee for the Recipient of Work Results (PPHP)—act based on the attribution and delegation authority granted by the laws and regulations.

According to the theory of authority in state administrative law, every action of an official must meet three main elements, namely:

1. Legality
2. Purpose of the use of authority (doelmatigheid)
3. Careful and responsible exercise of authority (zorgvuldigheid)

The receipt of goods is part of the implementation of procurement contracts which function as an instrument of state financial accountability**.** With the signing of the handover minutes, the state legally recognizes that:

1. the provider's performance has been met, and
2. payment obligations can be enforced.

Therefore, the recipient official is not in a neutral position, but rather as a representative of the state responsible for safeguarding the public interest. Any negligence in the receipt of goods stage has direct implications for the administrative accountability of officials, because these actions are carried out in a capacity of office (*ambtshandeling*), not personal actions.

Receipt of Goods Not in Accordance with the Contract as a Violation of the Principles of Legal Certainty and Accountability

The principle of legal certainty requires that every government action can be predictable, rule-based, and implemented consistently. In the context of procurement, a contract serves as:

1. concrete individual norms, and
2. The main guidelines for the implementation of the obligations of the parties.

The receipt of goods that are not in accordance with the contract—both in terms of technical specifications, quality, quantity, and function—is a form of deviation from contractual norms that directly violates the principle of legal certainty. This creates ambiguity regarding:

1. the status of the performance fulfillment of the provider,
2. payment eligibility,
3. responsibility for the risk of malfunction of goods.

From the point of view of administrative law, the receipt of goods that deviate from the contract can be qualified as maladministration, in particular in the form of:

1. neglect of legal obligations,
2. careless actions,
3. abuse of procedures.

This is in line with the doctrine that the principle of legal certainty does not only mean formal compliance with regulations, but also includes substantial certainty, i.e. assurance that administrative decisions reflect actual factual conditions.

Thus, officials who receive goods that are not in accordance with the contract cannot take refuge under the pretext of having followed administrative procedures alone, if the substance of the receipt is contrary to the content of the contract.

The Relationship Between Administrative Error and Official Accountability

In the theory of administrative responsibility, administrative *fault* does not always require the existence of malicious intent (*mens rea*), but it is sufficient to prove the existence of:

1. negligence,
2. carelessness,
3. or failure to implement the proper standards of inspection.

The receipt of goods that are not in accordance with the contract generally comes from administrative errors, including:

1. the lack of adequate physical and technical examinations;
2. receipt of goods only based on administrative documents;
3. full reliance on the provider's statements without independent verification;
4. pressure of budget absorption targets or work completion.

These administrative errors have a direct correlation with the accountability of the position**,** because the act of receiving goods is a manifestation of public authority. In the doctrine of administrative law, this kind of error cannot be qualified as a risk of office alone, but as a form of negligence in exercising authority**.** Therefore, the receipt of goods not in accordance with the contract has multi-layered consequences of accountability, ranging from administrative discipline to state financial responsibility.

Accountability for the Discipline of the State Civil Apparatus

For officials with ASN status, the receipt of goods that are not in accordance with the contract can be qualified as a disciplinary violation because:

1. not carrying out their duties responsibly,
2. Failure to comply with the provisions of laws and regulations,
3. act unprofessional in the execution of his duties.

Disciplinary sanctions can be imposed without having to wait for a criminal or civil decision, because the disciplinary mechanism is internal and administrative and functions to maintain the integrity of the apparatus.

Functional Administrative Accountability

In addition to ASN discipline, officials can also be subject to functional administrative sanctions, such as:

1. cancellation of the minutes of acceptance;
2. re-examination order;
3. revocation of the authority of acceptance;
4. replacement of the recipient officer or team.

These sanctions are corrective and aim to restore procurement governance so that it returns to compliance with the principle of accountability.

State Financial Accountability

If the receipt of goods that are not in accordance with the contract results in state losses, officials can be held accountable through the following mechanisms:

1. Claim for Damages (TGR), or
2. overpayment refund mechanism.

In this context, the focus of accountability is no longer on moral wrongdoing, but on recovering state losses due to administrative negligence.

Potential for Unlawful Acts by Government Agencies/Officials

Under certain conditions, the receipt of goods that are not in accordance with the contract can develop into an unlawful act by the government, especially if:

1. there is a violation of the basic precautions;
2. the actions of the office create losses for third parties;
3. Administrative decisions are contrary to the legal purpose of procurement.

This concept emphasizes that the administrative accountability of officials is not internally exclusive, but can be tested externally through administrative or civil justice mechanisms.

Analysis of Structural Factors Causing the Receipt of Goods Not in Accordance with the Contract

The phenomenon of receiving goods not in accordance with the contract cannot be separated from structural problems in the procurement system, including:

1. Limited technical competence of receiving officials, especially in goods with complex specifications;
2. Contracts that are formulated in general, thus opening up a space for multiinterpretation at the examination stage;
3. A formalistic culture of administrative compliance, which emphasizes the completeness of documents rather than substance;
4. Time and budget pressures, which drive the acceleration of admissions without adequate verification;
5. The technology-based supervision system is not optimal, so the examination still relies on manual assessment.

This analysis shows that the miscarriage of goods does not always originate from individuals alone, but also from the weaknesses of the design of procurement systems that have not fully integrated the principles of prudence and risk control.

Strengthening the Prevention Model through a Legal Certainty and Digital Governance Approach

To prevent the recurrence of the receipt of goods not in accordance with the contract, a systemic approach, not just a repressive one, is needed. The approach includes:

1. Standardization of risk-based technical examinations, with clear and measurable indicators;
2. Utilization of digital goods receipt systems, including visual documentation and electronic trail audits;
3. Separation of administrative and technical functions in the admission process;
4. Strengthening the role of internal supervision as a preventive control mechanism;

5. Affirmation of office accountability**,** so that officials are aware of the legal consequences of each admission action.

This approach is in line with the idea that legal certainty in procurement is not enough to be achieved through regulation alone, but must be realized through operational mechanisms that are able to prevent deviations from the start.

CONCLUSION

The juridical-normative analysis concluded that receiving goods not in accordance with contracts in government procurement constitutes an administrative legal action violating principles of legal certainty and accountability, potentially leading to state losses, disciplinary sanctions, functional responsibility, or recovery obligations; this issue stems from structural weaknesses like officials' limited competence and imprecise contract design, qualifying as an unlawful act under state administrative law that demands systemic strengthening through substantive verification, transparency, and digital governance. For future research, empirical studies should investigate the practical enforcement of accountability mechanisms and procedural barriers, while interdisciplinary and comparative analyses explore technologies like blockchain or AI for goods inspection and best practices from other jurisdictions to reform Indonesia's frameworks.

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