

THE ROLE OF THE AUDIT BOARD OF REPUBLIC OF INDONESIA IN COMBAT CORRUPTION AND FULFILMENT HUMAN RIGHTS IN ACEH

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ABSTRACT

The corruption practices have caused the state losses since they occurred at all levels of the government. This phenomenon demands the strong role of various state institutions to alleviate the problems of the corruption, which brought a wide impact on the fulfilment of human rights. This study aims to analyze the role of the Audit Board of Republic of Indonesia (Badan Pemeriksa Keuangan Republik Indonesia, BPK RI) in combating the corruption and its contribution to the fulfilment of basic human rights, particularly in Aceh. According to the financial accountability system of the Local Government, BPK has important competency in overseeing and examining the local financial management as part of the public accountability in order to comply with the principles of transparency, accountability, and compliance with the law as a whole. This research applies the normative legal approach by examining related laws and regulations with related legal theories, and BPK audit documents. The results show that BPK has a strategic competency in eradicating corruptions through its audit findings which are followed-up by the law enforcement officials. In addition, BPK also has the real contribution in saving the state budget that could be allocated for the fulfillment of human rights those are classified as economic, social and cultural rights, especially the rights to education, health, and other social welfare. The corruption that occurs in the local financial management has proven to have a negative impact on the fulfillment of basic human rights mentioned above. Therefore, optimizing the role of BPK not only strengthens the state financial supervision system, but also supports the fulfilment and promotion of human rights, especially at the provincial level.

Keywords: Audit Board, Corruption, Human Rights, Aceh, Financial Supervision

INTRODUCTION

The corruption is one of the main problems that hampers the development and threatens the establishment of social justice and fulfilment of human rights in Indonesia, including in Aceh Province. The corruption practices not only cause

economic losses to the state, but also have a broad impact on the fulfillment of people's basic rights, such as the right to health, education and other social welfare. The corruption undermines public resources those should be made use to meet people's needs and strengthen public services .¹

The impact of the corruption is not only administrative and economic in character, but also has a very real dimension of human rights violations. The corruption impedes the fulfillment of basic rights of the people, such as the right to education, health, work and a decent life. When public budgets that should be allocated for the development and community welfare are corrupted, the poor and vulnerable groups are the most affected. This causes to maintain the poverty, not only as a result of economic inequality, but also as a structural consequence of the abuse of power by public officials² The corruption harms the state economic, beside violates the basic human rights, especially the social and economic rights of the people.

Data from the Central Bureau of Statistics (BPS) shows that Aceh Province is one in the position of the highest poverty rates in Indonesia, despite receiving a relatively large budget allocation through APBA each year. This condition shows that there is an imbalance between the amount of budget allocated and the achievement of community welfare.

At national level, one of the National Priorities in the National MediumTerm Development Plan (RPJMN), particularly the 3rd National Priority, is the poverty alleviation. This is also in line with the SustainableDevelopmentGoals (SDGs) of the United Nations, where the first of 17 targets set to be achieved by 2030 is to eradicate poverty in all its forms. However, based on BPS data in 2023, Aceh still recorded a poverty rate of 14.45%, and is among the six provinces with the highest number of poor people in Indonesia. This

¹ Kurniawan, Agus, "The Impact of Corruption on Social and Economic Development," *Journal of Social and Political Sciences* 10, no. 2 (2022): 123-135

² Susilo, Bambang, "Corruption and Poverty: The Structural Impact of Abuse of Power," *Journal of Economics and Development* 12, no. 1 (2023): 75-89

fact indicates that there is an urgent need to evaluate the effectiveness of local budget management, especially in optimally supporting the poverty alleviation programs.

To measure the poverty rate, BPS has sets the poverty line as the main indicator. This poverty line represents the minimum rupiah value of expenditure needed by a person to fulfill their basic needs for one month, both for food and nonfood needs. Therefore, analyzing the trend of the poverty line could provide an important picture of the dynamics of poverty in this region over a certain period of time.

In Aceh Province, during the period March 2023 to March 2024, the poverty line increased in both urban and rural areas. In general, the poverty line increased from Rp 627,534 per capita per month in March 2023 to Rp 661,227 per capita per month in March 2024, or an increase of 5.37 percent³. This increment indicates the economic pressures that require the people to spend more to fulfill their basic needs.

Furthermore, BPS data for 2024 shows that the percentage of the poor people in Aceh Province was recorded at 14.23%, with the number of poor people reaching 804,530 people. The poverty line per household was IDR 3,431,768 per month. This data confirms that although Aceh receives a large budget allocation, the realization of the budget has not been able to significantly reduce the poverty rate.

The poverty impedes the fulfillment of basic human rights, which are inherent in every human being, including the right to fulfill their basic needs as human beings with dignity. Human rights are given by God as the Creator of all things, not because they are recognized by positive laws created by the state. Therefore, human rights are inherent in every human being and are eternal⁴.

Philosophically, human rights are inherent in every human being since birth, even in the womb. These rights are universal, inalienable, and must be protected by the state. Human rights are not born from legislation, but from human dignity itself as

³ Central Bureau of Statistics. 2024, Poverty Profile of Aceh Province in 2024, p. 5

⁴ Nur Rasyid, M. *Human Rights Law*, Banda Aceh, Bandar Publishing, 2023, p. 1. ⁵ Act No. 11 of 2006 on the Governing of Aceh, Article 1 paragraph (3).

a creature of God. Therefore, the state is obliged to ensure the fulfillment of these rights as the legal responsibility, including in budget management and development social policies.

The poverty as a result of the corruption is an indirect impact and systematic form of human rights violation. The poor no longer have fair access to public services because state resources have been corrupted. This phenomenon shows that corruption is not only a crime against the state, but also a social and humanitarian crime, because it deprives citizens of their fundamental rights. In a report by the United Nations Human Rights Council, it was stated that corruption deepens poverty, creates legal injustice, and weakens people's trust in the state and the democratic system.

Aceh as a special status region has broad autonomy in its financial management, especially through the Aceh Revenue and Expenditure Budget (APBA)⁵. However, this authority also brings its own challenges, including the risk of abuse of authority and corruption practices in the allocation and management of local budgets. Some of the corruption cases that have occurred in the recent years include:

1. The corruption case involved the procurement of snapper fish farming and feed managed by the Aceh Reintegration Agency (BRA) in 2023. The project was intended for the conflict-affected communities and funded through the Aceh Revised Budget (APBA-P) in East Aceh District. In this case, the Aceh High Prosecutor's Office took six people as the suspects of alleged corruption in the implementation of the project.⁵
2. The corruption case in the procurement of sinks for high schools, vocational schools, and special schools implemented in 2020 by the Aceh Education Office. This project allocated Covid-19 refocusing funds from APBA with a contract value of Rp 43.74 billions This procurement was handled by the Aceh Police, and led to a one-year prison sentence against the former Head of the

⁵ <https://portalaceh.inews.id/read/506661/kejati-aceh-tahan-enam-tersangka-dugaan-korupsibudidaya-kakap-dan-pakan-runcak>, accessed on May 20, 2025

Aceh Education Office by the Panel of Judges of the Banda Aceh Corruption Court (Tipikor) .⁶

3. The corruption case in the construction of the Regional Hospital (RS) in Central Aceh.⁷ The panel of judges sentenced three defendants, SBK as the managing director, Ha as the project implementer, and KB as the consultant, to one year in prison. This case caused state losses of Rp 1.1 billion and is one indication of the weak project management in the health infrastructure spending funded by APBA.

A number of corruption cases that have occurred in Aceh show that corruption constitutes a significant barrier for the achievement of sustainable development goal and the fulfillment of basic human rights of Acehnese citizens⁸. In this context, the role of the Supreme Audit Agency (BPK) as a state financial oversight institution is very strategic. BPK has the competency to examine the management and financial responsibilities of the state, including in Aceh region, to ensure that the allocation of the budget is effective, efficient, transparent and accountable.⁹ In addition, BPK's audit is also expected to be able to detect and prevent corrupt practices that could harm state finances and hamper the fulfillment of people's basic rights.

However, the fight against the corruption in Aceh is not only concerning financial oversight, but also closely related to the protection of resource for fulfillment of basic human rights. Rampant corruption might lead to violations of citizens' basic rights, such as the right to health, education and other social welfare.¹⁰ Therefore, the efforts to eradicate corruption must be combined with a human rights protection perspective so that the negative impact of the corruption on

⁶ <https://www.rmolaceh.id/kasus-wastafel-bekas-kadisdik-aceh-divonis-satu-tahun-penjara>, accessed on May 20, 2025

⁷ <https://www.ajnn.net/news/tiga-terdakwa-korupsi-rs-regional-aceh-tengah-divonis-satutahunprison/index.html>, accessed on May 21, 2025

⁸ Corruption Eradication Commission of the Republic of Indonesia, *KPK Annual Report 2023*, Jakarta: KPK, 2024, pp. 55-59.

⁹ Act No.15 of 2006 concerning the Audit Board, article 2 paragraph (1), State Gazette of the Republic of Indonesia Year 2006 No. 75.

¹⁰ Komnas HAM, *Annual Report on Human Rights Protection 2023*, Jakarta: Komnas HAM, 2024, pp. 110-112.

people's lives could be minimized. In addition, through strict supervision of the local financial management, BPK has contributed to the process of the fulfilment of human rights of the people of Aceh. Accountable and transparent budget management will ensure that public funds are actually used to fulfill people's basic needs and improve their quality of life.

Therefore, this study focuses on the role of the Supreme Audit Agency in the fight against corruption and its contribution to the fulfillment of human rights in Aceh Province. This study is important to assess the extent to which the BPK has been effective in carrying out its oversight function and its impact on regional development and the protection of human rights.

B. The Problems Formulation

1. What is the role of the Audit Board in eradicating corruption in Aceh?
2. How does the Audit Board contribute to the fulfilment of basic human rights in Aceh?

• Research Benefits

This research is expected to provide the following benefits:

1. Theoretically, it adds to the repertoire of knowledge regarding the role of BPK in eradicating corruption and fulfilment basic human rights in Special Autonomous Region of Aceh.
2. Practically, it provides recommendations for BPK, local governments, and law enforcement officials to improve the effectiveness of the local financial supervision and the protection of public human rights.

• Research Method

This research applies the normative legal approach and gathering data through libraryresearch. These secondary data in the form of laws and regulations, BPK audit reports, academic documents, and other relevant literature. The data analysis is conducted in qualitative technique by linking legal and human rights

regulations with theories to provide a comprehensive picture of the role of BPK in the context of Aceh.

DISCUSSION

A. The Role of Audit Board in Corruption Eradication in Aceh

The Audit Board (BPK) plays an important role in preventing and eradicating corruption through a series of actions that include auditing, examining financial statements, and submitting recommendations for improving the state financial management system. As an institution that has independence in carrying out its duties, BPK assesses the government's compliance in managing the state budget, in accordance with the provisions contained in Act No. 17 of 2003 on State Finance. BPK provides opinions on government financial reports that affect transparency and accountability in the use of public funds.¹¹

The corruption, which is the practice of misuse of the public authority for private gain, poses a great risk of undermining people's basic rights, including the rights to education, health, housing and other public services. The impacts are not only economic losses, but also violations of social and economic rights guaranteed by the country's constitution. These rights include the right to a decent life, access to quality healthcare, and adequate education, which should be fulfilled through a well-managed state budget. Corruption, in turn, exacerbates social and economic inequalities, creates a gap between the rich and poor, and impedes development progress.¹²

One concrete example is the corruption case of snapper aquaculture procurement in East Aceh District that was successfully uncovered by the BPK of Aceh Province. In its examination, BPK found irregularities in the use of

¹¹ Article 2 of Act No. 17 of 2003 on The State Finance.

¹² Audit Agency (BPK), "Annual Report 2023", Pages 15-20.

funds that caused state losses of up to billions of rupiah. BPK's audit report becomes a strong legal basis in the law enforcement process against corruption perpetrators, showing the important role of BPK in breaking the chain of corruption through transparent and professional audits.

From a social perspective, the corruption could also undermine the reaching of social justice that leads to the fulfilment of citizens' rights. In this case, the misuse of state finances will result in a decline in the quality of public services, which in turn will harm the rights of citizens, especially underprivileged people's rights. For example, when budgets for health and education are misappropriated, people, especially those in vulnerable groups, will lose access to basic services that they should receive.¹³

The corruption eradication carried out by BPK does not only involve the audit process, but also involves policy recommendations that support improvements in the state financial management system. In this regard, BPK cooperates with law enforcement agencies such as the KPK, the Attorney General's Office, and the Police, in accordance with Act No. 15 of 2006 on BPK. If during the audit process indications of criminal offenses are found, BPK is obliged to report them to law enforcement officials for further follow-up.

BPK's role in the prevention and eradication of corruption also includes the protection of whistleblowers who reveal the misuse of state funds. From a human rights perspective, the protection of whistleblowers is crucial to ensure that they do not become victims of intimidation or retaliation from parties involved in corrupt practices. Therefore, cooperation between BPK and the National Commission on Human Rights (Komnas HAM) is needed to ensure that the principles of justice and rights protection are maintained in the audit

¹³ Report of the National Human Rights Commission (Komnas HAM), 2022.

and law enforcement process.¹⁴¹⁵ .

To support transparency and accountability, BPK must also comply with the principle of public information disclosure as stipulated in Act No. 14 of 2008 on Public Information Disclosure. Through this disclosure, the public can actively participate in monitoring the management of state finances, which is their right as part of a clean and transparent government. In this context, the audit results submitted by BPK are a form of fulfillment of the public's right to obtain information that can be used to monitor and ensure the use of public funds is carried out effectively and not misused. .¹⁶

Although BPK has the authority to provide opinions and conduct audits of state finances, the challenges faced in eradicating corruption are considerable. Limited human resources and budget owned by BPK are often an obstacle in conducting thorough audits. Deeper and more comprehensive audits require sufficient budget and auditor manpower to detect corrupt practices or abuse of authority that are not detected in routine audits. However, it is important to note that the success of an audit also depends on the auditor's competence in analyzing and monitoring the management of state finances.¹⁷ .

As an institution that prioritizes the principles of fairness, transparency, and accountability, the BPK must also consider the rights of individuals in the audit process. This includes protecting the privacy and rights of workers in government agencies who may be involved in the audit process. Therefore, the entire audit process conducted by the BPK must comply with applicable human rights standards and ensure that the process does not violate the principles of

¹⁴ Komnas HAM, "Cooperation between BPK and Komnas HAM in Whistleblower Protection",
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¹⁶ Act No. 14 of 2008 on Public Information Disclosure.

¹⁷ Audit Agency (BPK), "State Financial Audit Report", 2023.

justice or oppress parties who are not involved in criminal acts .¹⁸

In addition to repressive action through auditing and eradicating corruption, BPK also plays a role in prevention through public education. This education includes awareness campaigns on the importance of clean and accountable governance, as well as an understanding of the state losses incurred by corrupt practices. By providing the public with an understanding of the impact of corruption on their social and economic rights, BPK contributes to establishing an anti-corruption culture that will strengthen a more transparent and accountable governance structure.¹⁹ .

Public participation in the oversight of state finances is an important element in creating a clean government. The public can provide complaints or report indications of budget misuse to the BPK, which will then follow up the report through an appropriate examination. In this case, the BPK functions not only as a supervisory institution but also as an institution that ensures that the voice of the public is heard and considered in the process of managing state finances.²⁰

B. The Audit Board's Contribution to Human Rights Fulfilment in Aceh

The fulfilment of the human rights in the context of the local financial management is an important aspect that often receives less attention, especially in the context of public budget transparency and accountability. BPK as a state financial supervisory institution has the role not only pertaining the financial aspects, but also has contribution in the fulfilment of people's basic rights, such as the right to education, health and other social welfare.

1. Human Rights-Oriented Budget Management

¹⁸ International Human Rights Standards, United Nations Office on Drugs and Crime (UNODC).

¹⁹ Anti-Corruption Education Campaign by CPC, 2022.

²⁰ Report on the Results of Public Complaints, Audit Board (BPK), 2023.

BPK through performance audits and audits with specific objectives encourages local governments to manage budgets that are oriented towards achieving the basic rights of citizens. Effective and accountable financial management can ensure the availability of quality public services, such as proper education, equitable health services, and infrastructure that supports people's lives.

In its audits, the BPK assesses whether the use of the budget is in line with local development objectives that indirectly contribute to the fulfillment of people's socio-economic rights. For example, an examination of the allocation of health funds used for immunization programs or education funds used for school construction can show the extent to which these rights are being fulfilled through proper financial management.

2. Preventing Corruption to Protect Human Rights

Corruption in local financial management not only harms the state financially, but also deprives people of their basic rights, especially vulnerable groups such as the poor, children, and women²¹. By detecting and following up on irregularities in budget use, BPK indirectly protects the most basic human rights.

For example, if health funds are diverted to private interests or misdirected, the people's right to proper health services is jeopardized. With rigorous audits, BPK helps ensure that public funds are actually used for legitimate purposes and in accordance with people's rights.

3. Transparency and Accountability as Pillars of Human Rights

BPK also encourages the implementation of transparency and

²¹ Kurniawan, Taufik. *Corruption and Human Rights: A Critical Examination of its Impact*, Bandung: PT Refika Aditama, 2019, pp. 45-50.

accountability principles in public financial management, which is an integral part of the right to information and public participation in government. Through open audit reports, the public has access to information about the use of local budgets so that they can oversee the running of the government.

This principle strengthens the position of the public as rights holders to hold the government accountable for the fulfillment of their social and economic rights. Thus, BPK contributes to building governance that is oriented towards respecting, protecting and fulfilling human rights.

4. Case Study: Management of Post-Conflict Rehabilitation Funds in Aceh

After the end of the conflict in Aceh, the local government was allocated a large rehabilitation and reconstruction fund. BPK audited the use of these funds to ensure that the rehabilitation program fulfilled people's basic rights, such as the right to housing, health and education.

The results of the audit showed improvements in the management of the budget, although there were still some weaknesses that needed to be corrected. The BPK audit helped ensure that the funds were not misused and actually reached the people in need, allowing for more effective post-conflict recovery.

5. Challenges in the CPC's Contribution to Human Rights

Despite the significant role of BPK, there are still challenges such as limited capacity in integrating human rights aspects explicitly in financial audits. In addition, the level of understanding of local officials regarding the relationship between financial management and the fulfillment of human rights needs to be continuously improved through training and socialization²².

²² Kurniawan, Taufik. *Corruption and Human Rights: A Critical Examination of its Impact*, Bandung: PT Refika Aditama, 2019, pp. 45-50.

Collaboration between BPK, the National Commission on Human Rights (Komnas HAM), and other relevant institutions is essential to strengthen human rights aspects in regional financial audits so that the results can more effectively encourage the fulfillment of community rights.

CONCLUSIONS

Based on the results of the discussion regarding the role of BPK in the context of eradicating corruption and fulfilment human rights in Aceh Province, the following conclusions could be drawn:

1. BPK's Role in Corruption Eradication in Aceh

BPK plays a strategic role in eradicating corruption through the mechanism of financial audit, performance audit, and audit with a specific purpose. BPK audit reports are often the basis for law enforcers such as the Corruption Eradication Commission (KPK), the Attorney General's Office, and the Police to follow up on findings of irregularities and indications of corruption. By revealing state losses and misuse of local budgets, BPK makes a real contribution to upholding the principles of public accountability and transparency.

2. BPK's Contribution to the Fulfilment of Human Rights in Aceh

BPK also supports the fulfillment of human rights through its function in ensuring that local budgets are used for the benefit of the community, especially in sectors related to basic rights such as education, health, and social welfare. BPK examinations not only have implications for fiscal efficiency, but also indirectly guarantee the economic, social and cultural rights of the community, especially the poor and vulnerable groups. BPK also encourages governance that is oriented towards the public's right to information, participation, and quality public services.

The Recommendation

1. Strengthening the BPK Function in the Context of Human Rights

There is an urgent need to increase the integration of human rights perspectives in BPK audit methods, so that aspects of the fulfillment of basic community rights become one of the indicators of the success of regional financial management. Training and capacity building for auditors in understanding and measuring the impact of the budget on human rights is essential.

2. Cross-Agency Coordination

There should be improved synergy between BPK and law enforcement agencies and human rights institutions such as Komnas HAM. Good coordination can accelerate the follow-up process on audit findings that have implications for human rights violations and corruption.

3. Increased Public Participation and Information Disclosure

Aceh Government needs to improve public information disclosure and encourage public participation in the budget planning and monitoring process. Thus, the BPK audit results can have more impact and support the creation of accountable governance that is responsive to the needs of the community.

4. Maximum Utilization of BPK Findings

The local governments might take every recommendation and finding of BPK seriously. Quick and precise follow-up would accelerate the process of improving the regional financial system as well as being a tangible form of commitment to the eradication the practices of corruption and the protection of human rights.

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