

A Legal Analysis of the Criminal Act of Document Forgery in the Livestock Procurement Project Reflecting Restorative Justice (Case Study of Supreme Court Decision Number 555 K/Pid/2025)

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Abstract. *This study aims to analyze the legal basis of the judge's considerations in Supreme Court Decision Number 555 K/Pid/2025 regarding the crime of falsifying documents in a livestock procurement project, and to assess whether the criminal sanctions imposed reflect the principles of restorative justice. The study uses a normative juridical method with a case study approach, focusing on the legal construction of Article 263 Paragraph (1) of the Criminal Code, legal considerations at the first, appeal, and cassation levels, as well as the relevance of criminal punishment to substantive and restorative justice. The results of the study indicate that the Supreme Court considers the fulfillment of the elements of intent, acts of falsification, and legal losses for other parties or the state. Decisions at all levels refer to legal facts and valid procedures so that the punishment is considered proportional. The sanction in the form of one year's imprisonment and court costs reflects restorative justice by balancing retributive punishment and the perpetrator's responsibility against state losses, restoration of public trust, and a preventive effect for public officials. Considerations of mitigation and aggravation emphasize the proportionality of sanctions, so that the Supreme Court's decision provides legal certainty while maintaining the integrity of public administration.*

Keywords: *Criminal; Document; Forgery; Law.*

1. Introduction

Public administration practices must be carried out based on the principles of accountability and transparency to ensure clean governance, integrity, and a focus on the public interest. Official documents are crucial, ensuring the legality and accountability of government actions.¹ State administrative documents are not

¹The 1945 Constitution of the Republic of Indonesia, Article 1 paragraph (3).

merely archives, but are a representation of the legitimacy of government actions whose validity must be maintained.

²However, misuse of documents, including forgery, often occurs and damages the bureaucratic order and reduces public trust in state institutions.³Article 263 paragraph (1) of the Criminal Code regulates the criminal penalties for parties who falsify documents that can give rise to rights or evidence that appear to be valid, with the threat of imprisonment of up to six years.⁴From an Islamic legal perspective, forgery of letters is a prohibited act of *tazir* because it constitutes lying (*al-kadhib*) and betrayal (*khiyanah*), damaging the protection of property (*hifzh al-mal*) and legal morals (*hifzh al-din*).⁵

The case of YR, a Civil Servant and Commitment Making Officer in the 2021 Bali Cattle procurement project in Pelalawan Regency, Riau, is a concrete example. The defendant prepared a non-factual Technical Justification Letter regarding cattle deaths, which was then used as the basis for the BPK Audit Report, causing financial losses for the livestock provider. The Pelalawan District Court sentenced him to one year in prison, which was upheld by the Riau High Court. The Supreme Court rejected the appeal, affirming that all elements of Article 263 paragraph (1) of the Criminal Code had been fulfilled, and upheld the authority of the *judex facti* in determining the length of the sentence.⁶

This case highlights gaps in internal bureaucratic oversight and the importance of holding public officials accountable for manipulating official documents. Such actions are not only criminal but also undermine the integrity of state administration and public trust.⁷Therefore, this study examines the elements of the crime, the judge's legal considerations, and the extent to which criminal sanctions reflect the principles of restorative justice, while also providing recommendations for strengthening the national legal system and government project governance.

2. Research Methods

This research uses a normative juridical method with a case study approach, focusing on the analysis of legal norms and their application in Supreme Court Decision Number 555 K/Pid/2025 concerning the crime of document forgery in a

²Wahyu Ningsih, SE (2020). *State Administration and Public Accountability*. Semarang: Unissula Press.

³Jumadi. (2018). *Document Forgery and Its Impact on the Criminal Justice System*. *Pro Justitia Law Journal*.

⁴Criminal Code.

⁵Wahbah az-Zuhaili. (2009). *Al-Fiqh al-Islami wa Adillatuhu*. Damascus: Dar al-Fikr.

⁶Sulaiman, A. (2017). *Document Falsification by State Apparatus and Bureaucratic Integrity*. *National Law Journal*.

⁷Sari, R. (2019). *Document Falsification in Procurement Projects: A Criminal and Administrative Law Perspective*. *Pro Justitia Law Journal*

livestock procurement project by public officials. The normative juridical approach was chosen because it emphasizes the review of literature and written legal norms that are binding and generally applicable.

To obtain a comprehensive analysis, this study uses three main approaches. First, the statute approach, which examines written legal products to understand the structure, content, and enforceability of applicable legal norms. Second, the case approach, which analyzes court decisions as a source of law to assess the application of norms to legal facts and the consistency of judicial logic. Third, the conceptual approach, which builds a legal argumentative framework based on established legal principles and concepts to understand the essential meaning of legal norms in a broader context.

The research data sources consist of primary, secondary, and tertiary legal materials. Primary legal materials include the 1945 Constitution, the Criminal Code, the Criminal Procedure Code, various laws related to state procurement and finance, and relevant presidential regulations. Secondary legal materials include literature, expert opinions, books, articles, and research findings that provide interpretation and critique of the primary materials. Tertiary legal materials include legal dictionaries, encyclopedias, and indexes of laws and regulations as tools to aid in understanding the terms and classifications of legal sources.

The data collection technique was conducted through document study, namely reviewing, classifying, and analyzing relevant written legal sources. Data analysis employed a descriptive-analytical approach, which systematically presents legal data and interprets it based on positive legal norms and relevant legal theories. This approach emphasizes both the inventory of legal documents and the construction of law to address the legal issues formulated in the research.

3. Results and Discussion

3.1. The Judge's Legal Considerations in Supreme Court Decision Number 555 K/Pid/2025 Regarding the Criminal Act of Forgery of Documents in the Livestock Procurement Project

Supreme Court Decision No. 555 K/Pid/2025 affirmed that Yopan Rakhmatullah, a civil servant and Commitment Making Officer for the 2021 Bali Cattle Procurement Project, was responsible for document falsification, which caused state losses of Rp867,607,700 and undermined public trust. The one-year prison sentence and court costs were proportionately imposed, reflecting a combination of retributive and restorative justice, emphasizing moral responsibility, restitution, deterrence, and protection of the public interest.

The panel of judges' legal considerations in Pemalang District Court Decision Number 107/Pid.B/2024/PN Pml demonstrate a comprehensive application of the basic principles of Indonesian criminal law. The judges deemed that the elements

of the crime of aggravated theft as stipulated in Article 363 of the Criminal Code had been fulfilled through evidence of planning, cooperation between the perpetrators, the use of assistive devices, and the act being carried out at night by unlawfully entering the victim's home.

Supreme Court Decision Number 555 K/Pid/2025 concerns a criminal case of forgery of letters committed by Yopan Rakhmatullah, a Civil Servant (PNS) who served as a Commitment Making Officer (PPK) in the Bali Cattle Procurement project for the 2021 fiscal year in Pelalawan Regency, Riau. The defendant was charged under Article 263 Paragraph (1) of the Criminal Code (KUHP) for creating and using a Technical Justification Letter dated November 28, 2022 that was not based on factual data, resulting in state losses of Rp867,607,700 and reducing public trust in government project administration.⁸

In its deliberations, the judge deemed the defendant's actions met all the elements of document forgery, both in terms of the act (*actus reus*) and the intent (*mens rea*). The document, intentionally created based on unverified assumptions, was used as if it were legitimate, thus constituting both a formal and material crime. The formal crime is reflected in the creation and use of the forged document, while the material crime is evident in the tangible consequences, including state losses and damage to the integrity of public administration.⁹

The Supreme Court emphasized that despite the substantial state losses, the authority to determine the length of the sentence rests with the courts of first instance and the appellate courts (*judex facti*). The decisions of the district courts and high courts took into account the legal facts, legal procedures, and the principle of proportional justice, so the one-year prison sentence imposed was proportionate and fair.¹⁰

The judge's considerations also emphasized the principles of good governance, accountability, transparency, and integrity in the management of state finances. Document falsification by public officials violates not only the Criminal Code, but also related regulations such as Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, and the Presidential Regulation concerning Government Procurement of Goods/Services. This violation demonstrates the overlap between individual and functional criminal responsibility as public

⁸Supreme Court of the Republic of Indonesia. (2025). Decision Number 555 K/Pid/2025 concerning the crime of falsifying documents in livestock procurement projects. Jakarta: Supreme Court of the Republic of Indonesia.

⁹Criminal Code

¹⁰Rawls, J. (2009). *A theory of justice* (Revised ed.). Cambridge, MA: Belknap Press.

officials.¹¹

From a legal theory perspective, this decision reflects the principles of retributive and distributive justice, as well as legal certainty, where the judge not only upholds written norms but also considers the social and moral impact of the defendant's actions. This aligns with Satjipto Rahardjo's view that law must live within society and function to restore social integrity.¹²

In conclusion, the judges' considerations in Supreme Court Decision No. 555 K/Pid/2025 affirm that document falsification in livestock procurement projects constitutes a serious crime that harms the state and society. The one-year prison sentence is fair, proportional, and preventive, while also strengthening the principles of public accountability, legal certainty, and the integrity of state administration.

3.2. The Criminal Sanctions Imposed by the Panel of Judges in Supreme Court Decision Number 555 K/PID/2025 Reflect the Principle of Justice (Restorative Justice)

Supreme Court (MA) Decision Number 555 K/Pid/2025 sentenced defendant Yopan Rakhmatullah to one year in prison for the crime of falsifying documents in the livestock procurement project in Pelalawan Regency in the 2021 Fiscal Year, with an additional court fee of IDR 2,500.¹³ This sanction reflects a balance between the deterrent effect, legal certainty, and the perpetrator's moral responsibility for the state's losses, namely 93 cows worth Rp. 867,607,700, as well as the disruption of public trust in the project administration.

The panel of judges considered the multidimensional objectives of sentencing, including retributive, preventive, and restorative aspects. Imprisonment is not merely a form of retribution, but also emphasizes the defendant's moral and legal responsibility and promotes social restoration and public integrity.¹⁴ This consideration is in line with the theory of substantive justice which emphasizes the balance between individual rights and societal interests.¹⁵

The principle of restorative justice is applied in this decision through several mechanisms: emphasizing the perpetrator's responsibility for the harm, restoring social balance, and maintaining the integrity of public administration. While criminal penalties remain retributive, sanctions are aimed at redressing state losses, improving social relations, and providing a deterrent effect for both the

¹¹Arief, BN (2018). *Anthology of criminal law policies*. Jakarta: Kencana.

¹²Rahardjo, S. (2009). *Legal Science: Introduction* (6th ed.). Bandung: Citra Aditya Bakti.

¹³Supreme Court Decision Number 555 K/Pid/2025.

¹⁴Zehr, Howard. *The Little Book of Restorative Justice*, 2002.

¹⁵Magnis-Suseno, Franz. *Ethics and Politics*, 2004; Soerjono Soekanto, *Sociology of Law*, 2012.

perpetrator and other public officials.¹⁶The application of restorative values is in accordance with Supreme Court Regulation (Perma) Number 1 of 2024, which encourages restoration between perpetrators, victims, and the community and balances legal certainty and substantive justice.¹⁷

The judge also considered mitigating and aggravating factors, including the defendant's status as a civil servant and the social impact and material losses resulting from his actions. This proportional approach reflects the principle of proportional justice and the integration of moral, social, and legal aspects in the sentencing process.¹⁸

Overall, Supreme Court Decision No. 555 K/Pid/2025 demonstrates the synchronization of the principles of restorative justice and legal certainty. Although no formal mediation procedures were applied, the judge's considerations emphasized social recovery, moral responsibility, and protection of the public interest, marking the development of Indonesian criminal law toward an integration of retributive and restorative aspects, particularly in cases that harm the state and the wider community.¹⁹

4. Conclusion

The Supreme Court (MA) Decision Number 555 K/Pid/2025 affirmed the criminal responsibility of Yopan Rakhmatullah, a Civil Servant who served as Commitment Making Officer in the Bali cattle procurement project for the 2021 Fiscal Year in Pelalawan Regency, for the crime of falsifying documents in accordance with Article 263 Paragraph (1) of the Criminal Code. The defendant deliberately prepared and used a fake Technical Justification Letter which had real impacts, including non-payment of 93 cattle resulting in state losses of Rp867,607,700, the imposition of administrative sanctions, and a decline in public trust in procurement governance. The panel of judges considered this act as a formal and material offense, as well as a violation of administrative norms and principles of state financial management. The tiered trial process strengthened the initial decisions of the District Court and High Court, while the Supreme Court affirmed the discretion of first-level and appellate judges in determining the length of the one-year sentence as proportional and consistent with the principles of substantive justice and legal certainty. This ruling reflects the multidimensional function of criminal punishment: retributive, preventive, and restorative/reconstitutive, while also emphasizing the legal and social implications related to protecting the public interest, bureaucratic integrity, and legal certainty.

¹⁶Braithwaite, John. *Crime, Shame and Reintegration*, 1989; Marshall, Tony. *Restorative Justice: An Overview*, 1999.

¹⁷Supreme Court Regulation Number 1 of 2024 concerning Guidelines for the Implementation of Restorative Justice.

¹⁸Rawls, John. *A Theory of Justice*, 1971; Muladi, *The Purpose of Criminal Law*, 2003.

¹⁹Draft Criminal Code (RKUHP) 2023; Barda Nawawi Arief, *Anthology of Criminal Law*, 2015.

This practice emphasizes the need for internal verification mechanisms, professional ethics education, and harmonization of criminal enforcement with administrative sanctions to prevent similar violations in the future. The criminal sanctions imposed, consisting of one year's imprisonment and the imposition of court costs, reflect the application of restorative justice principles. The panel of judges balanced retributive punishment with social rehabilitation, emphasizing the defendant's responsibility for state losses, restoring public trust, and the deterrent effect on other public officials. Mitigating and aggravating factors, including the seriousness of the violation, the material impact, and the defendant's position as a PPK, were considered to ensure proportionality and fairness. Thus, this decision upholds legal certainty while restoring public rights and safeguarding the integrity of state administration. This approach balances the interests of the state, society, and the defendant, and creates space for social rehabilitation, thus substantively reflecting the principles of restorative justice even though they have not yet been fully implemented procedurally.

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1945 Constitution of the Republic of Indonesia, Article 1 paragraph (3).

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