

Legal Analysis of PT Pertamina Corruption Case and Its Impact on SOE Governance

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ABSTRAK

Kasus korupsi besar yang melibatkan PT Pertamina Patra Niaga mencerminkan kegagalan serius dalam penerapan prinsip tata kelola Badan Usaha Milik Negara (BUMN). Praktik pengoplosan bahan bakar minyak, ekspor minyak mentah dalam negeri, dan impor melalui broker yang tidak transparan menunjukkan lemahnya sistem pengawasan internal dan eksternal. Penelitian ini bertujuan untuk menganalisis dampak hukum dari kasus tersebut terhadap implementasi prinsip tata kelola BUMN. Metode yang digunakan adalah penelitian hukum normatif dengan pendekatan perundang-undangan. Hasil penelitian menunjukkan bahwa meskipun regulasi terkait pemberantasan korupsi di BUMN sudah ada, implementasinya masih lemah. Rekomendasi yang diajukan antara lain penguatan sistem pengawasan internal, penerapan teknologi dalam pengawasan keuangan, dan peningkatan kolaborasi antara BUMN dan lembaga penegak hukum.

ABSTRACT

The major corruption case involving PT Pertamina Patra Niaga reflects a serious failure in the implementation of State-Owned Enterprises (SOEs) governance principles. Practices such as fuel adulteration, domestic crude oil exports, and opaque imports through brokers indicate weak internal and external oversight systems. This study aims to analyze the legal impact of the case on the implementation of SOE governance principles. The research method employed is normative legal research with a statutory approach. The findings reveal that although regulations on corruption eradication in SOEs exist, their implementation remains weak. Recommendations include strengthening internal oversight systems, implementing technology in financial monitoring, and enhancing collaboration between SOEs and law enforcement agencies.

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1. INTRODUCTION

Corruption cases in State-Owned Enterprises (SOEs) have become a crucial issue that has a significant impact on public trust, company efficiency, and the sustainability of healthy corporate governance. One case that has attracted public attention is the alleged corruption involving PT Pertamina (Persero), as a strategic SOE that plays an important role in the national energy sector. Allegations of irregularities in procurement, asset management, and abuse of authority within Pertamina highlight the weak system of supervision and accountability in the governance of state companies.

PT Pertamina, as a national energy company, has a great responsibility in ensuring the availability of national energy while contributing to state revenue. However, the company's involvement in various legal cases indicates weaknesses in the corporate governance system, especially in the aspects of transparency, accountability, and internal control. These cases not only have an impact on state losses, but also tarnish the integrity of BUMN institutions as a whole.

According to data from the Corruption Eradication Commission (KPK), a number of SOEs, including Pertamina, have been the object of investigations related to corrupt practices involving top management (KPK, 2023). This raises questions about the effectiveness of the implementation of good corporate governance (GCG) principles in the structure and culture of SOE organizations. Law Number PER-01/MBU/2011 on the Implementation of CGC in SOEs should be a guideline in preventing irregularities. However, its implementation is often inconsistent, especially in terms of independent supervision and information disclosure (Peraturan Menteri Negara Badan Usaha Milik Negara (BUMN) No: PER-01/MBU/2011, 2011).

This research aims to analyze the legal aspects of corruption cases that occurred at PT Pertamina, as well as evaluate how these events affect the overall governance system of SOEs. With a normative juridical approach and case studies, it is hoped that the results of this research can contribute to the improvement of systems, laws and governance within BUMN in order to encourage the creation of clean, accountable and highly competitive state companies.

2. LITERATURE REVIEW

2.1 *Corruption in PT Pertamina and the Failure of Internal Governance Systems*

The corruption case involving PT Pertamina highlights the systemic weaknesses in the internal control mechanisms of Indonesian state-owned enterprises (SOEs). According to Ardian Mulyadi (2025), internal oversight within Pertamina remains largely procedural and ineffective in detecting or preventing procurement-related fraud. Critical governance elements such as the audit committee and supervisory board have failed to operate optimally, creating loopholes for corrupt practices.

From a legal standpoint, although anti-corruption regulations are in place, their enforcement remains weak, primarily due to insufficient institutional will and a lack of whistleblower protection. Organizational culture also plays a significant role, as it often tolerates ethical violations. This review supports the argument that institutional integrity and independent audit functions are essential in restructuring SOEs for better governance (Mulyadi, 2025).

2.2 *Socioeconomic Impact of the Pertamina Corruption Case on the Public*

Corruption in strategic sectors like energy has far-reaching consequences for public welfare. In their study, Sheva, Jericho, and Kurniawan (2025) emphasize that the PT Pertamina corruption case caused state losses estimated at IDR 193.7 trillion. This financial

damage directly disrupted government energy subsidies, triggered fuel price hikes, and led to budget cuts in essential sectors such as education and healthcare.

The economic burden ultimately falls on the lower-income population, who are the most vulnerable to the reduction in public services and rising living costs. This literature shows that corruption is not just a legal violation but also a form of social injustice. Therefore, beyond legal prosecution, addressing corruption in SOEs requires structural reforms in public financial management and increased transparency in budget allocations (Arya Sheva, Chris Jericho, 2025).

3. RESEARCH METHODS

3.1 *Research Methods*

This study utilizes a qualitative literature review approach to conduct a legal analysis of the PT Pertamina corruption case and its impact on the governance of State-Owned Enterprises (SOEs). This approach allows for an in-depth examination and critical analysis of existing legal frameworks, governance principles, and the practical implications of corruption cases on SOE management. The study focuses on synthesizing information from various secondary sources to provide a comprehensive understanding of the legal and institutional issues involved.

3.2 *Data Collection*

Data collection is conducted through a systematic review of secondary data sources, including academic books, peer-reviewed journal articles, official reports, court decisions, and credible news media coverage related to the PT Pertamina corruption case and SOE governance. These sources are selected based on their relevance, credibility, and contribution to the understanding of legal issues, governance challenges, and anti-corruption measures. Data gathering emphasizes both national and international literature to contextualize the case within broader governance and legal frameworks.

3.3 *Data Analysis*

The data analysis in this study focuses on a normative legal analysis of relevant laws and regulations related to corruption and governance of State-Owned Enterprises (SOEs) in Indonesia, specifically in the context of the PT Pertamina corruption case. This involves a detailed examination of legal texts, government regulations, and institutional policies to identify legal provisions applicable to the case, as well as gaps or weaknesses that may have contributed to governance failures.

4. RESULT AND DISCUSSION

4.1 *Legal Analysis of Corruption Cases Occurring at PT Pertamina*

Legal analysis of corruption cases in PT Pertamina shows that the practice of abuse of authority within one of Indonesia's strategic SOEs is systemic and recurrent from time to time. Since the early 2000s until 2025, various forms of corruption within PT Pertamina have continued to be revealed, reflecting the weak implementation of Good Corporate Governance (GCG) principles, lack of transparency, and the ineffectiveness of internal and external supervisory mechanisms (Prastyo, 2025). The various cases that have surfaced, ranging from inflating procurement prices, managing fuel distribution, to the scandal of manipulating oil import data and making Peralite, all indicate that aspects of control and accountability have not worked properly (Puspita, 2025).

Over time, corruption is not only committed by individuals but also structured through corporate networks and individuals in management. At its peak, in 2025, the Attorney General's Office named several high-ranking officials of PT Pertamina and its subsidiaries as suspects in a case of alleged corruption in the procurement and distribution of crude oil and its derivative products, which caused state losses of Rp 193.7 trillion only

for the period 2018-2023 (Rohman Wibowo, 2025). If the pattern and intensity of these cases are drawn historically from the last few decades, the accumulated losses to state finances are even estimated to touch 1 quadrillion rupiah, this amount reflects the magnitude of the impact of non-compliance with legal norms and ethics of SOE governance (Dr. Vishnu Juwono, S.E., 2025).

From a legal perspective, these cases indicate violations of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 on the Eradication of Corruption. The provisions in the articles on abuse of authority, state losses, and bribery are very relevant in ensnaring perpetrators from Pertamina's executive ranks (Marwan, 2014). However, despite legal proceedings against several individuals, the root causes of the problem have not been fully resolved. Weaknesses in the management recruitment system, the involvement of private parties with internal conflicts of interest, and the neglect of audit and financial reporting mechanisms are factors that simultaneously reinforce the culture of corruption in the state-owned company (Pranoto, 2005).

Furthermore, the governance failure at PT Pertamina is also a broader reflection of the state of SOE management in Indonesia. A number of independent institutions such as Indonesia Corruption Watch (ICW) and BPK RI have regularly issued audit reports and investigation results that emphasize the lack of integrity in the procurement process and risk management at Pertamina (Watch, 2023). In fact, the NGO PENJARA 1 explicitly states that the implementation of GCG in Pertamina and other SOEs has been limited to jargon without real action (Admin (Humas) lsm penjara1, 2025b). This situation is further exacerbated by the lack of transparency in financial reporting and the lack of public participation in monitoring company performance.

4.2 *Regulative and Structural Weaknesses Affecting the Handling of PT Pertamina's Corruption Case in SOEs*

Regulatory and structural weaknesses are significant obstacles that affect the effective handling of corruption cases in PT Pertamina as one of the largest SOEs in Indonesia. From a regulatory perspective, although various regulations have been issued to govern the governance of SOEs, such as Law No. 19/2003 on State-Owned Enterprises and special provisions related to the procurement of goods and services, the implementation of these rules in practice is far from ideal. This condition is exacerbated by the overlapping authority between supervisory institutions, such as the Corruption Eradication Commission (KPK), the Supreme Audit Agency (BPK), and the Ministry of SOEs, which results in less effective and fragmented coordination in the prevention and prosecution of corruption (Saptono & Purwanto, 2022). The lack of harmonization of clear regulations and procedures is a gap that is exploited by certain elements in carrying out corrupt practices (Aiman, 2024).

Structurally, PT Pertamina faces complex bureaucracy and a centralized organizational hierarchy. This structure creates difficulties in effective internal control and increases the risk of abuse of authority by officials who have access to strategic decision-making. In addition, an organizational culture that still lacks transparency and accountability reinforces systemic corrupt practices (Mardius & Budiman, 2024). Weak internal monitoring systems and violation reporting mechanisms are difficult to detect and follow up quickly and accurately (Budianto, 2024).

The combination of regulations that have not been fully effective and an organizational structure that is less adaptive to the principles of good corporate governance has made it difficult to prevent and resolve corruption cases at PT Pertamina (Ayu Kholifah, 2022). To overcome this problem, regulatory reforms are needed that emphasize harmonization and synchronization between supervisory institutions and revamping organizational structures that are more transparent and accountable. The implementation of an information technology-based supervisory system and strengthening the capacity of human resources in terms of integrity and business ethics are strategic steps that cannot be

negotiated. Thus, the handling of corruption in PT Pertamina can be significantly improved, making a positive contribution to the overall governance of BUMN and restoring public confidence in the management of state assets (Dr. Dharma Setiawan Negara, S.H., 2025).

4.3 The Impact of the Corruption Case at PT Pertamina on the Implementation of SOE Governance Principles

The corruption case involving PT Pertamina has revealed serious weaknesses in the implementation of the principles of good corporate governance of state-owned enterprises. This scandal has not only harmed state finances but also undermined public confidence in the institution of SOEs as strategic economic pillars. In this case, the principles of Good Corporate Governance (GCG), which include transparency, accountability, responsibility, independence and fairness, appear to be mere formalities. Corrupt practices that have taken place over the past five years show that these principles are not consistently and effectively implemented (Admin (Humas) lsm penjara1, 2025a).

In addition, this case also reveals the weak internal and external monitoring system in SOEs. The Ombudsman of the Republic of Indonesia considers that this case shows a failure in the governance of goods/services procurement that contradicts the principles of efficiency, transparency, and accountability as stipulated in Presidential Regulation Number 12 of 2021 concerning Government Procurement of Goods/Services (Fatika, 2025). This failure of oversight allowed the practice of manipulation and abuse of authority to go undetected for a long time. Furthermore, this scandal had a direct impact on society, especially consumers who were harmed by fuel oil bootlegging (Faras, 2025). In addition, the decline in public trust in SOEs could threaten the competitiveness of SOEs in the domestic market and increase pressure on the government to undertake comprehensive reforms in SOE governance (Hafidz Arfandi, 2025).

This case should be a momentum for the government to reorganize the implementation of GCG in SOEs more seriously. If internal control mechanisms such as internal audit, compliance, and risk management can still be manipulated by corrupt officials, then the system needs to be thoroughly evaluated (Mendrofa, 2016). Strengthening the role of independent commissioners, implementing technology in monitoring financial transactions, to a truly effective whistleblowing system (WBS) are the first steps that can be taken (Aggustini, Toni, & Chanaka, 2021). However, all of this will not be effective if the leaders in it remain ignorant of the basic principles of integrity.

4.4 Legal and Policy Recommendations That Can Strengthen SOE Governance After PT Pertamina Corruption Case

To prevent the recurrence of similar cases and strengthen the governance of SOEs, a number of legal and policy recommendations can be considered:

1. Strengthening the Implementation of Good Corporate Governance (GCG):

Transparency, accountability, responsibility, independence and fairness should be an integral part of the culture of SOEs. Training and socialization programs on GCG need to be improved to ensure that these principles are consistently applied at all levels of SOEs (Pajung & Si, 2022). In addition, regular evaluations of GCG implementation are required to identify and address potential weaknesses in the governance system (RI, 2025).

2. Strengthening the Internal and External Oversight System:

The Financial and Development Supervisory Agency (BPKP) recommends that SOEs ensure the adequacy and suitability of Governance, Risk, and Compliance (GRC) policies with the latest conditions, and ensure compliance with the implementation of governance, risk management, and integrated internal control at the parent and subsidiaries. In addition, embedding a risk culture as an integral part of business processes and strategic decision-making needs to be done to identify and manage risks early on (Pusat, 2024).

3. Application of Technology in Financial Supervision:

The implementation of digital audits can increase transparency and efficiency in the financial supervision of SOEs. By utilizing information technology, the audit process can be carried out in real-time, enabling early detection of potential irregularities and minimizing opportunities for corruption (SyarifudinEko & Suwandi, 2025).

4. Strengthening the Role of Independent Commissioners:

Independent commissioners have an important role in overseeing the policies and actions of the board of directors. For this reason, the selection of independent commissioners must be carried out in a transparent and competency-based manner, and ensure that they have strong independence to oversee the running of the company without any conflict of interest (Rifai, 2009).

5. Enhanced Collaboration Between SOEs and Law Enforcement Agencies:

Close cooperation between SOEs and law enforcement agencies such as the Corruption Eradication Commission (KPK), the Attorney General's Office, and the Indonesian National Police needs to be strengthened. This collaboration could include information exchange, joint training, and joint supervision of strategic SOE projects to prevent corruption (Dr. Roy T Pakpahan SH, 2025).

6. Effective Implementation of Whistleblowing System (WBS):

The implementation of an effective whistleblowing system can be an important tool in detecting and preventing corruption. SOEs need to ensure that the WBS implemented is anonymous, safe, and provides legal protection for whistleblowers to encourage active participation from all parties in overseeing the running of the company (Fadilah & Salomo, 2023).

5. CONCLUSION

Legal analysis of corruption cases at PT Pertamina shows that the practice of abuse of authority within this strategic SOE is systemic and recurrent over time. From the early 2000s until 2025, various forms of corruption continued to be revealed, reflecting the weak implementation of Good Corporate Governance (GCG) principles, lack of transparency, and ineffectiveness of internal and external monitoring mechanisms. These cases show violations of Law Number 31 Year 1999 in conjunction with Law Number 20 Year 2001 on the Eradication of Corruption. However, despite legal proceedings against several individuals, the root causes of the problems have not been fully resolved. Weaknesses in the management recruitment system, the involvement of private parties who have conflicts of interest with internal companies, and the neglect of audit mechanisms and financial reporting are factors that simultaneously strengthen the culture of corruption in the state-owned company. The failure of governance at PT Pertamina is also a broader reflection of the state of SOE management in Indonesia. A number of independent organizations such as Indonesia Corruption Watch (ICW) and BPK RI have periodically issued audit reports and investigations that confirm the lack of integrity in Pertamina's procurement and risk management processes. This situation is further exacerbated by the lack of transparency in financial reporting and the lack of public participation in monitoring the company's performance.

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