

Case Analysis Of The Fictive Sppd Of The Riau Province Dprd From The Perspective Of Good Governance And Fraud Triangle

Yosy Mulyani^{a,1,*}, Satria Ramadhan^{b,2}, Agus Nurwansyah^{b,3}, Nasyha Pirnanda^{b,4}

^a Politeknik Pengadaan Nasional, Pekanbaru, Riau and 28124, Indonesia

^b Politeknik Pengadaan Nasional, Pekanbaru, Riau and 28124, Indonesia

¹ yossmulyani20@gmail.com*; ² satriaramaaa29@gmail.com; ³ agusnurwansyah26@gmail.com; ⁴ firmandanasya9@gmail.com

* corresponding author

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ABSTRACT

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This study aims to analyze the alleged corruption case of fictitious Official Travel Orders (SPPD) within the Riau Provincial DPRD using the perspectives of Good Governance and the Fraud Triangle. The study uses a descriptive qualitative approach through a documentary study of Indonesia Corruption Watch (ICW) data, media reports, BPKP audit documents, and academic literature related to bureaucratic corruption. The results show that the practice of fictitious SPPD occurs due to weak principles of transparency, accountability, and internal oversight in regional governance. Furthermore, based on the Fraud Triangle theory, corrupt practices are influenced by the existence of opportunity, pressure, and rationalization within the bureaucracy. This case reflects a governance crisis that has resulted in declining public trust in regional legislative institutions.

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1. Introduction

Corruption remains a serious problem in governance in Indonesia. Corrupt practices are not only found in the procurement of goods and services, but also permeate administrative aspects of government bureaucracy, including the manipulation of Official Travel Orders (SPPD). Indonesia Corruption Watch (ICW) revealed that corruption in the regional government sector remains the most dominant case in the trend of corruption prosecutions in Indonesia (Indonesia Corruption Watch (ICW), 2025).

One case that has garnered widespread public attention is the alleged corruption of fictitious Travel Orders (SPPD) within the Riau Provincial DPRD. Law enforcement officials began handling the case in 2023 and has continued to escalate, involving several parties within the Riau Provincial DPRD Secretariat. According to an audit by the Financial and Development Supervisory Agency (BPKP), the case has resulted in an estimated state loss of Rp195.9 billion (BPKP, 2025).

This case reflects administrative irregularities and a weak internal oversight system within the regional government bureaucracy. The practice of fictitious SPPDs contradicts the principles of good governance, which emphasize transparency, accountability, effectiveness, and the rule of law

in government administration. Furthermore, this case can be examined through the perspective of Donald R. Cressey's Fraud Triangle theory, which explains the factors that drive fraud or corruption (Cressey, 1953).

Good governance is a concept of government administration that emphasizes the principles of transparency, accountability, effectiveness, efficiency, public participation, and the rule of law in the administration of government. According to the United Nations Development Programme (UNDP), good governance is defined as the implementation of political, economic, and administrative authority in managing various state affairs at all levels of government (UNDP, 1997).

In the context of regional government, the principles of good governance are the primary foundation for managing public budgets in a transparent, accountable, effective, and responsible manner. If these principles are not optimally implemented, the potential for bureaucratic corruption and abuse of authority in regional financial management will increase.

Meanwhile, the Fraud Triangle theory was developed by Donald R. Cressey in his work, **Other People's Money**. According to Cressey, fraudulent acts arise due to the influence of three main factors: pressure, opportunity, and rationalization (Cressey, 1953).

Pressure can arise in the form of economic needs, financial demands, or the compulsion of a particular lifestyle. Meanwhile, opportunities arise from weak internal oversight and control systems within an organization or institution. Rationalization, on the other hand, is a form of justification used by perpetrators to legitimize their acts of corruption or fraud.

Meanwhile, bureaucratic corruption is the misuse of public office to obtain personal or group benefits (Budiardjo, 2007). In local government practice, corruption often occurs through manipulation of budget administration, activity mark-ups, and fictitious official travel.

Based on the background description, this study aims to analyze the case of fictitious SPPD in the Riau Provincial DPRD using the perspective of Good Governance and Fraud Triangle as an analytical framework.

2. Method

This research uses a descriptive qualitative research method (Moleong, 2018). Data was obtained through a documentation study of ICW reports, national media reporting documents, BPKP audit results, and academic journals and books related to Good Governance and the Fraud Triangle.

Data analysis techniques included data reduction, data presentation, and drawing conclusions. Data validity was achieved through source triangulation, comparing various data from the media, regulatory agencies, and academic references.

3. Results and Discussion

3.1 Good Governance Perspective Analysis

The concept of Good Governance is a paradigm of government administration that emphasizes the application of the principles of transparency, accountability, effectiveness, efficiency, public participation, and the rule of law in the administration of government. According to the United Nations Development Programme (UNDP), Good Governance is defined as the implementation of political, economic, and administrative authority in managing various state affairs at all levels of government (UNDP, 1997).

This concept aims to create a clean, responsive and public interest-oriented government through an open and accountable administration system.

According to the United Nations Development Program (UNDP) as explained by Neneng Siti (Maryam, 2016) there are 14 principles of good governance, namely:

- a. *Visionary*;
- b. *Openness and transparency*;
- c. *Participation*;
- d. *Accountability*;
- e. *Rule of law*;
- f. *Democracy*;
- g. *Profesionalism and competency*;
- h. *Responsiveness*;

- i. *Efficiency and effectiveness;*
- j. *Decentralization;*
- k. *Private sector and civil society partnership;*
- l. *Commitment to reduce inequality;*
- m. *Commitment to environmental protection;*
- n. *Commitment to fair market.*

The fictitious SPPD case within the Riau Provincial DPRD demonstrates the weak implementation of good governance principles within the regional government bureaucracy. The practice of manipulating official travel expenses reflects a lack of transparency and accountability in public budget management (ICW. 2025).

In a good governance system, official travel administration should be carried out transparently, measurably, and accountably, both administratively and legally. However, in this case, allegations of systematic manipulation of official travel documents were uncovered, leading to significant misappropriation of state funds.

In addition to demonstrating weak transparency and accountability, this case also indicates the suboptimal application of the principles of effectiveness, efficiency, and the rule of law in regional bureaucratic governance. Travel funds, which should have been used to support institutional performance, were instead misused for specific interests. This situation demonstrates that internal oversight mechanisms have not been functioning optimally, both in the administrative verification stage and in the control of budget use. This weak oversight opens up opportunities for repeated and structured corruption within the bureaucracy.

On the other hand, the fictitious SPPD case also reflects the low professionalism of civil servants and a weak culture of integrity within government organizations. From a Good Governance perspective, state officials are required to demonstrate competence, responsibility, and moral commitment in carrying out public service duties. However, the practice of manipulating official travel administration demonstrates an abuse of authority that contradicts the principles of clean governance and public interest. Therefore, improving the oversight system, increasing budget transparency, and strengthening civil servant integrity are crucial steps in realizing more accountable governance free from corruption.

In a good governance system, official travel administration should be carried out transparently, measurably, and accountably, both administratively and legally. However, in the case of the fictitious SPPD issued by the Riau Provincial DPRD, allegations of systematic manipulation of official travel documents were discovered. This situation indicates that the administrative management and budget utilization mechanisms have not been operating in accordance with the principles of transparency and accountability as emphasized in the concept of good governance.

Furthermore, weak internal oversight is a significant factor increasing the potential for budget irregularities. A suboptimal control system allows corrupt practices to persist for extended periods without effective detection. This indicates weaknesses in the administrative verification, financial oversight, and evaluation functions of official travel budgets within the regional government bureaucracy. From a Good Governance perspective, weak internal oversight can open the door to abuse of authority and increase the potential for state losses.

This case also reflects the weak implementation of the rule of law and the low integrity of the regional government bureaucracy. Good Governance emphasizes the importance of clean, professional, and corrupt-free governance. The misuse of official travel funds demonstrates that the values of bureaucratic ethics and public responsibility have not been optimally implemented in governance. Consequently, public trust in government institutions has declined, as the bureaucracy is perceived as failing to perform its public service functions honestly and accountably.

In line with this, research by (Zainuddin dan Yusuf, 2025) states that a leadership style lacking transparency can open up opportunities for abuse of power and corrupt practices. Leadership theory explains that a leadership style that is not oriented towards the principles of good governance, which include transparency, accountability, public participation, and law enforcement, will increase the risk of corruption due to weak control and oversight from various parties. Thus, leadership quality has a significant influence on the creation of clean governance free from irregularities.

Therefore, leadership with integrity, accountability, and the ability to build synergy between supervisory institutions is a crucial factor in preventing corrupt practices within local government. In

addition to strengthening internal oversight, community participation and external supervisory institutions also need to be optimized to create a more effective control system. In this context, a transformational leadership style that instills the values of good governance and promotes a culture of transparency and bureaucratic professionalism should be the standard for regional head leadership. This step is crucial for realizing a clean, responsive, and accountable government that serves the public interest.

A. Fraud Triangle Perspective Analysis

a. Pressure

From the perspective of the Fraud Triangle, pressure is one of the main factors that drives someone to commit fraud. In the case of the fictitious SPPD (Regional People's Representative Council) of Riau Province, pressure can stem from various factors, such as economic needs, lifestyle demands, and a bureaucratic culture that tends towards consumerism. This pressure is not only personal but can also be influenced by the social environment and work culture within government organizations. In many cases of bureaucratic corruption, pressure arises when individuals are in a work environment that is permissive of deviant practices, so that acts of corruption are perceived as normal or natural (Cressey, 1953).

In addition to individual factors, corrupt practices in the fictitious SPPD cases also reflect structural issues within regional governance. (Muin, Marlina dan Handoko, 2025) explain that corruption at the provincial government level cannot be viewed solely as a result of officials' moral weakness, but rather as a reflection of broader institutional problems. This situation indicates that corrupt acts are often influenced by a bureaucratic system that is unable to create effective oversight and control mechanisms for the use of public funds.

Furthermore, such deviant behavior indicates a failure in institutional design, weak budget transparency, and minimal incentives to build public integrity. Furthermore, a culture of oversight and accountability that has not yet taken root in the bureaucracy and society contributes to the pressures that drive corruption (Muin, Marlina and Handoko, 2025). In such situations, individuals within the bureaucratic system tend to be more easily influenced to commit deviant acts due to the low social and administrative risks associated with such actions.

The pressure in the Riau Provincial DPRD's fictitious SPPD case was not only related to individual economic needs but also influenced by structural factors and the bureaucratic organizational culture. Therefore, corruption prevention efforts cannot be achieved solely through law enforcement; they also require improvements to institutional systems, strengthening a culture of integrity, and increasing transparency and accountability in regional budget management.

b. Opportunity

From the perspective of the Fraud Triangle, opportunity is a factor that creates space for someone to commit fraud. In the case of the fictitious SPPD (Regional People's Representative Council) of Riau Province, opportunity was the most dominant factor due to weak administrative oversight and a suboptimal internal control system within the regional government bureaucracy. The lack of transparency in the official travel administration system opened up opportunities for document manipulation and systematic misuse of regional funds. This situation indicates that financial verification and oversight mechanisms have not been operating effectively, allowing corruption to occur on a large scale and over a considerable period of time.

The significant potential for irregularities is evident from the audit results of approximately 11,000 official travel documents submitted by the Riau Regional Police to the Financial and Development Supervisory Agency (BPKP). These documents include airline tickets, hotel accommodations, and various other supporting administrative documents. During the audit, the Riau Regional Police, along with the BPKP, conducted direct verification at several hotels and airlines listed in the SPPD documents. The results of the audit indicated suspected massive and structured manipulation of official travel administration (BPKP, 2025).

These findings were further strengthened by direct inspections of several hotels in West Sumatra, Jambi, North Sumatra, and several other areas. Of the 66 hotels listed as

accommodations for business travelers, only 33 of the 4,744 transactions were proven valid, while the remaining 4,708 were declared fictitious (BPKP, 2025).

The data shows that the weak internal oversight system provides a huge opportunity for perpetrators to manipulate official travel documents without being detected in the government administration process.

Furthermore, inspections of three airlines—PT Lion Air Group, PT Citilink Indonesia, and PT Garuda Indonesia (Persero) Tbk—also revealed significant irregularities. Of the 40,015 airline tickets examined, only 1,911 were found to be valid, while 38,104 were found to be fictitious (BPKP, 2025).

Ironically, this practice occurred during the COVID-19 pandemic, when public mobility and business travel were still severely restricted. However, administrative reports presented the appearance of various business travel activities proceeding as normal. This fact highlights a very weak oversight gap within the regional government bureaucracy.

The opportunity factor in corrupt practices is also inseparable from leadership style within the regional government bureaucracy. Research by Zainuddin and Yusuf (2025) indicates that leadership style is closely linked to corrupt behavior in government. Leadership that lacks transparency, accountability, and is indecisive in enforcing norms and oversight tends to increase the opportunity for corruption. Conversely, leaders oriented towards the principles of good governance are able to create a stronger oversight system, thereby minimizing the abuse of authority and public funds.

The opportunity presented in the Riau Provincial DPRD's fictitious SPPD case demonstrates that corruption occurs not only due to individual factors, but also due to weak oversight and bureaucratic governance. Therefore, strengthening internal control systems, digitizing official travel administration, transparent budget management, and leadership with integrity are necessary to minimize the potential for corruption.

c. Rationalization

From the perspective of the Fraud Triangle, rationalization is the process of justifying the fraudulent act committed by the perpetrator. In the case of the fictitious SPPD (Regional People's Representative Council) of Riau Province, rationalization emerged when the practice of deviance was considered commonplace and had become part of bureaucratic culture. This condition caused the perpetrator to no longer view corruption as a moral or legal violation, but rather as a practice considered commonplace in the government work environment. An organizational culture that is permissive of deviance ultimately creates a moral justification for corruption.

Indications of a permissive culture toward corrupt practices can be seen in research by Doni Hendrik and colleagues (2023), who explained that the behavior of the public and political elites, acting as agents or political brokers, massively solicited money, assistance with facilities, and other material and non-material support from regional head candidates during and after regional elections. This practice demonstrates that political relationships within the bureaucracy and government are often built through transactional patterns that are considered normal by some. As a result, acts of abuse of authority become more easily accepted socially and culturally.

Furthermore, (Hendrik et al., 2023) explained that the high political costs in regional head contests encourage corrupt behavior by elected officials as an effort to recoup the political capital and campaign costs incurred. In this context, corruption is influenced not only by individual factors, but also by the political system and social culture that tolerate deviant practices. This permissive culture arises from a pattern of mutual giving and receiving of material benefits and services between the community, political elites, and government officials, which in practice can be categorized as a form of vote buying or money politics. However, from certain cultural perspectives, this practice is often not considered a violation, but rather as part of social and political customs that are considered normal.

Although the research focuses on regional heads and local political practices, its substance is relevant in explaining the rationalization of the Riau Provincial DPRD's fictitious SPPD case. Corrupt behavior within the bureaucracy can thrive due to a permissive culture, both internally

and within the socio-political environment that supports such practices. When deviations are committed collectively and persist over a long period, they tend to be perceived as organizational habits, thereby diminishing the perpetrators' sense of guilt.

Strong indications of a permissive culture in this case are evident from the alleged involvement of ASN, expert staff, and honorary staff within the Riau DPRD Secretariat in fictitious SPPD practices that caused state losses of up to IDR 195.9 billion, with the discovery of around 4,708 fictitious official travel transactions (BPKP, 2025).

The large number of fictitious transactions indicates that the practice is suspected of not being carried out individually, but rather involves a collective work pattern that has been taking place systematically within the bureaucratic environment.

In response to this situation, the Riau Provincial Government has taken steps to improve its bureaucracy by transferring all civil servants (ASN) within the Riau Regional People's Representative Council (DPRD) Secretariat due to an alleged corruption case involving fictitious official travel. At least 300 ASN were transferred to other agencies in an effort to "clean out" the bureaucracy and break the culture of irregularities deemed to have taken root within the Riau DPRD Secretariat (Akbar and Riandi, 2021).

This policy shows that the issue of corruption in this case is not only related to individual violations, but also concerns an organizational culture that is permissive towards the practice of abuse of authority.

The rationalization element in the Riau Provincial DPRD's fictitious SPPD case demonstrates that corruption can thrive when organizational culture and the social environment tolerate deviation. Therefore, efforts to eradicate corruption are not sufficient through law enforcement alone; they also require changes in bureaucratic culture, strengthening the integrity of the apparatus, and developing a governance system that upholds the values of transparency, accountability, and public ethics.

3.2 Social and Political Impact

Corruption cases not only cause material losses to the state but also hamper development and reduce the quality of public services. Zainuddin and Yusuf (2025) explain that corruption in regional budget management often leads to cost overruns, poor quality development programs, and hinders the acceleration of regional development that actually has significant economic potential.

In the context of the Riau Provincial DPRD's fictitious SPPD case, the most visible social impact is the decline in public trust in legislative institutions and the regional government bureaucracy. The practice of manipulating official travel expenses demonstrates that public funds, which should be used for the benefit of the community, are instead misused for the benefit of certain individuals or groups (BPKP, 2025). This condition strengthens the public's negative perception of the integrity of government officials and the weak implementation of the principles of Good Governance.

Politically, this case undermines the legitimacy of the regional government bureaucracy and tarnishes the legislative body's public image. Furthermore, budget leaks resulting from corruption have the potential to hamper regional development, as funds allocated for development programs and public services are not optimally utilized. Therefore, the Riau Provincial DPRD's fictitious SPPD case is not only a legal issue but also has far-reaching implications for public trust, bureaucratic stability, and the effectiveness of regional development.

4. Conclusion

The fictitious Official Travel Order (SPPD) case within the Riau Provincial DPRD demonstrates a serious failure in the implementation of Good Governance principles, particularly transparency, accountability, effectiveness, and internal oversight. The findings indicate that the manipulation of official travel administration was not merely an individual violation but reflected systemic weaknesses in regional financial governance, resulting in substantial state losses and a decline in public trust toward government institutions.

From the Fraud Triangle perspective, the occurrence of corruption was driven by the interaction of pressure, opportunity, and rationalization. Weak control mechanisms created opportunities for abuse, while a permissive bureaucratic culture encouraged the normalization and justification of

corrupt behavior. These conditions allowed the fraudulent practices to occur in a structured and sustained manner.

Therefore, preventing similar cases requires more than strict law enforcement. Comprehensive governance reforms are necessary, including strengthening internal control systems, implementing digital-based travel administration, increasing transparency in regional budget management, and fostering an integrity-based bureaucratic culture. The consistent application of Good Governance principles is essential to create a clean, accountable, and corruption-free government while restoring public confidence in regional governance institutions

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Declarations

Author Contribution

Yossy Mulyani contributed to the conceptualization of the study, data collection, data analysis, and manuscript preparation. Satria Ramadhan contributed to literature review, data interpretation, and manuscript drafting. Agus Nurwansyah contributed to data validation, discussion development, and critical revision of the manuscript. Nasyha Pirnanda contributed to data collection, proofreading, and final editing of the manuscript. All authors have read and approved the final version of the manuscript.

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Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this paper.

Additional Information

No additional information is available for this paper.

Data and Software Availability Statement

The data used in this study were obtained from publicly available documents, including ICW reports, BPKP audit information, government publications, and academic literature cited in the references. No proprietary datasets or specialized software were used in this research.

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