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Legal Accountability in Cases of Election Logistics Waste Related to Excessive Ballot Procurement

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Abstract: This study aims to examine legal accountability in cases of election logistics waste, focusing on excessive ballot procurement. Election logistics waste often occurs due to the procurement of goods and services that do not match actual needs, which can harm the state and worsen the integrity of the election process. The case of excessive ballot procurement is in the spotlight because it has the potential to cause budget waste and increase the risk of manipulation or misuse. This study analyzes the legal aspects related to the responsibilities of the parties involved, including state officials, election organizers, and other related parties, as well as efforts that can be made to prevent similar waste in the future. The research method used is a normative approach by analyzing relevant laws and regulations and in-depth literature reviews.

Keywords : Legal Accountability, Logistics Waste, Election, Ballot Procurement

INTRODUCTION

Implementing general elections (elections) is one of the main pillars in a democratic system, where logistics plays a crucial role in ensuring the smoothness and integrity of the voting process. Logistics efficiency in elections is not just a technical issue but also a reflection of good governance. (Roszamania B. Haji, 2024) Timely, accurate, and targeted management of election logistics is a critical indicator in realizing an efficient, transparent, and accountable election. Inaccuracy in the planning and implementation of logistics distribution, such as delays or excess procurement of ballot papers, not only impacts the course of the election itself but also creates doubts about the ability of the election organizing institution to carry out its duties professionally (Bachtiar, 2023).

Ballot papers are central to election logistics because they are directly related to citizens' constitutional rights to vote. The ideal standard is the availability of ballot papers that match the number of DPT (Permanent Voters List) plus proportional reserves (Budhiarti, 2024). Significant excess procurement of ballot papers, without adequate justification for the need, may raise suspicions of possible manipulative practices, such as vote inflation or misuse of reserve ballot papers. (Indradjaja, 2022) Therefore, logistics planning, including ballots, must be based on accurate data and go through a transparent evaluation process to ensure credible and fraud-free elections.

Logistics waste in elections, especially in the procurement of ballots, has serious consequences, for both the state finances and public trust in the democratic system. In terms of budget, inefficient logistics procurement causes a waste of public funds that should be allocated for other urgent needs. (Kirana, 2024) It can violate the principle of efficiency in the use of the state budget and an indication of moral hazard in the implementation of elections. In terms of public trust, logistics waste shows weak election management and opens up space for distrust of the election results. If the public begins to doubt the integrity of the election process due to errors in logistics management, then the legitimacy of the elected government will also be questioned (Marwiyah, 2024).

The phenomenon of excessive procurement of ballots in every election in Indonesia is nothing new. In the last few elections, reports from supervisory institutions such as Bawaslu and audit results from the Audit Board of Indonesia (BPK) have shown a discrepancy between the number of ballots printed and the actual needs based on the number of permanent voters. In practice, the procurement of ballots exceeding the specified needs is often carried out under the pretext of “anticipating reserves”, but is not accompanied by an adequate study of logistical needs. The absence of a strict evaluation system and minimal transparency in the procurement process exacerbate this condition, opening up opportunities for waste and even irregularities. (Nusantara, 2017)

Several published cases show that excess ballots not only result in budget waste but also have the potential for misuse. When the number of ballots printed far exceeds the actual needs, the risk of unauthorized diversion or use increases. It is detrimental because it can lead to attempts to manipulate votes that violate the principles of honest and fair elections. Moreover, if the excess is not accompanied by strict supervision and security procedures, then election organizers will have difficulty accounting for the existence and use of the excess ballots (Sudiantini, 2023).

This condition indicates systemic weaknesses in the governance of election logistics, especially in the planning and implementation of ballot paper procurement. Excess procurement that cannot be explained objectively and is not based on an accurate needs assessment is an indication of inefficient and unaccountable budget management. Furthermore, it indicates the demand for comprehensive improvements, both in terms of regulations, internal and external monitoring systems, and increasing the capacity of election organizing institutions to manage logistics professionally. Thus, preventing the phenomenon of excessive ballot paper procurement is not only necessary administratively but crucial in maintaining the quality of democracy itself.

Procurement of goods and services by the government, including in the context of holding elections, has been regulated in various laws and regulations to ensure efficiency, transparency, and accountability in the use of the state budget (Suwartono, 2023). In the context of elections, procurement of logistics such as ballot papers is subject to the provisions of Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods/Services, as well as technical regulations from the Government Goods/Services Procurement Policy Agency (LKPP). In addition, Law Number 7 of 2017 concerning General Elections also regulates the role and responsibilities of the General Election Commission (KPU) in the procurement and distribution of election logistics. This legal provision aims to ensure that the entire procurement process is carried out professionally, free from conflicts of interest, and by the principles of good governance (Zulkarnaen, 2020).

However, in practice, several weaknesses are still found in the implementation of this regulation. One of the problems that often occurs is the lack of accuracy in planning logistics needs, including ballots, which ultimately leads to excessive procurement. The absence of an adequate evaluation mechanism and weak supervision at each stage of procurement make

existing regulations ineffective. In fact, in some cases, procurement is conducted without a transparent auction process or is accomplished based on weak justification, thus opening up opportunities for budget irregularities (Bima Pratama, 2022). It violates the principle of procurement efficiency and can be categorized as a form of administrative negligence, or even a violation of criminal law if elements of corruption or abuse of authority are found.

The applicable legal provisions should be a tool to enforce accountability, both administratively, civilly, and criminally. In budget waste due to excessive procurement of ballots, parties involved in the procurement process, from commitment-making officials to election organizers at the central and regional levels, can be held accountable according to the level of negligence or intent. This is where the role of external supervisory institutions such as the BPK, Bawaslu, and law enforcement officers is important in conducting investigative audits and following up if indications of violations of the law are found (Winarto, 2022).

Waste of the state budget in the form of procurement that does not meet needs is a serious problem in the context of state administrative law and criminal law. In the Indonesian legal system, every use of the state budget must be accounted for in a transparent and accountable manner according to the principle of accountability for performance. Excessive procurement of ballots without a strong basis can be categorized as an act that is detrimental to state finances, especially if it is proven that the procurement was carried out without careful planning or with elements of negligence. Based on the provisions of Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning State Treasury, every state official responsible for managing state finances is required to act carefully, efficiently, and under budgeting objectives (Josviranto, 2021).

Legal accountability for wasteful election logistics can involve various aspects, ranging from administrative, and civil, to criminal sanctions, depending on the level of error and the consequences caused. If waste occurs due to negligence or procedural errors, the related party can be subject to administrative sanctions, such as reprimands, removal from office, or demands for the return of state losses. However, if it is proven that there are elements of intent, budget mark-ups, collusion with the goods provider, or other indications of corruption, then accountability can be imposed based on the provisions of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption. In this case, actors such as procurement officials, heads of election organizers, or procurement partners can be processed criminally (Kolang, 2017).

In addition to law enforcement, it is also important to build a stronger prevention system so that wasteful election logistics do not continue to recur. Strengthening internal supervision by the KPU, more active involvement of Bawaslu in the procurement process, and periodic audits by the BPK are important steps in creating a culture of accountability. On the other hand, there also needs to be a transparency mechanism that allows public participation in monitoring the election logistics procurement process (Ramadhanti, 2022) By building a system that encourages openness of information and integrity in logistics management, may reduce budget waste and maintain the public trust in the democratic process.

Research on legal accountability in cases of wasteful election logistics, especially excessive procurement of ballots, has high relevance in strengthening election governance in Indonesia. This issue is crucial considering the high state budget allocated for organizing elections, as well as the importance of maintaining public trust in the democratic process. In a situation where transparency and accountability of election organizing institutions are still in the spotlight, this study is expected to make a real contribution to identifying legal loopholes, weaknesses in the procurement system, and potential violations that can harm the state. In addition, this study is critical as a preventive effort so that similar mistakes are not repeated in the future, encouraging regulatory reform and stricter supervisory practices. By analyzing the

existing legal framework and its implementation practices in the field, this study provides a strong basis for encouraging the establishment of a more efficient, transparent, and accountable election logistics procurement system.

METHOD

This study uses a normative legal method, which is a legal research method that is based on literature studies and analysis of applicable written legal norms. The approaches used in this study include a legislative approach and an analytical approach. The legislative approach is carried out by examining various relevant regulations, such as Law Number 7 of 2017 concerning General Elections, Law Number 17 of 2003 concerning State Finances, and other regulations governing the procurement of government goods and services. Meanwhile, an analytical approach is used to examine the suitability between these legal norms and the practice of procurement of election logistics in the field, especially in cases of excessive procurement of ballot papers.

The data sources in this study consist of secondary data obtained from primary, secondary, and tertiary legal materials. Primary legal materials include applicable laws and regulations, secondary legal materials in the form of literature, scientific journals, reports from supervisory institutions (such as the BPK and Bawaslu), and the results of relevant previous research. Data collection techniques are carried out through literature studies by tracing available legal documents and literature, both printed and digital. Furthermore, the collected data was analyzed qualitatively using descriptive-analytical techniques, namely describing and interpreting the contents of related legal norms, then concluding the form of legal accountability that can be imposed in cases of wasteful election logistics.

RESULT AND DISCUSSION

Legal Provisions Governing the Procurement of Election Logistics, Especially Ballot Papers in the Indonesian Legal System

General elections (elections) in Indonesia have a strong legal basis in the 1945 Constitution of the Republic of Indonesia (UUD NRI 1945), especially in Article 22E. This article regulates the implementation of elections which must be carried out directly, generally, freely, secretly, honestly, and fairly. Article 22E paragraph (1) reads: "General elections are held directly, generally, freely, secretly, honestly, and fairly every five years." In addition, Article 22E paragraph (2) states that "Every election is held to elect members of the DPR, DPD, DPRD, President and Vice President and to elect members of other representative institutions determined by law." This article is the main constitutional basis that regulates the basic principles of organizing elections, which includes all forms of regulations regarding election logistics, including the procurement of ballot papers (Mariska & Kusmanto, 2020).

To ensure that the implementation of elections is by the principles stipulated in the 1945 Constitution of the Republic of Indonesia, Law Number 7 of 2017 concerning General Elections (Election Law) was drafted. The law regulates in detail various technical aspects of the implementation of elections, including the election logistics procurement. Article 334 of the Election Law regulates the procurement of goods and services in the elections, including ballots, voting booths, ballot boxes, and other election equipment. Article 334 reads: "The General Election Commission (KPU) is authorized to procure and distribute all election equipment, including ballots, by applicable provisions." Furthermore, Article 335 states that "Procurement of goods and services for elections is carried out with the principles of efficiency, transparency, and accountability, and is carried out by election organizers who have met the requirements." (Simanjuntak, 2017)

This shows that the procurement of election logistics, including ballots, must be carried out by paying attention to the principles of efficiency and accountability so that there is no waste of the state budget. In addition, Article 336 of the Election Law also regulates election financing, which includes the budget for the procurement of election logistics. This article reads: "The cost of organizing elections including the procurement of logistics needed in elections is regulated in the state and regional budgets." This provision emphasizes that the procurement of election logistics, including ballots, must be financed by the state budget by applicable laws and regulations, and their use must be accountable (Solihah, 2018).

The procurement of goods and services in the implementation of elections, including the procurement of ballots, must comply with the provisions contained in Presidential Regulation Number 16 of 2018 about Government Procurement of Goods/Services. This regulation is the legal basis that regulates all stages of the procurement of goods and services carried out by government agencies, including the General Election Commission (KPU) as the election organizer.

1. Article 1 Paragraph (1) defines government procurement of goods/services as a series of activities that include planning, selection of providers, contracts, and supervision to meet the needs of goods/services required by government agencies.
2. Article 5 Paragraph (1) emphasizes that government procurement of goods/services must be conducted with transparency, accountability, efficiency, and openness. These principles must be adhered to by government agencies, including in the procurement of election logistics.
3. Article 50 regulates the stages of procurement of goods and services that must be carried out by the procurement unit in each agency, including the KPU, which includes the stages of planning, announcement, evaluation, and determination of winners.
4. Article 51 further regulates technical and price evaluations, where the KPU as the election organizer is required to ensure that all goods procured, including ballots, are by the required specifications and at a reasonable price, avoiding mark-ups that can increase the burden on the state budget.

This Presidential Regulation also regulates the use of e-procurement or electronic procurement systems for greater transparency and accountability in the procurement of goods/services. With this system, the KPU can more easily supervise and control the procurement of ballots and ensure an efficient process without unauthorized intervention.

The Government Goods/Services Procurement Policy Agency (LKPP) has the task of developing and establishing policies and technical guidelines related to the procurement of government goods/services, including in terms of elections. LKPP issues various regulations and guidelines that must be followed by the KPU in managing the procurement of election logistics.

1. LKPP Regulation Number 9 of 2018 concerning Guidelines for Electronic Procurement of Government Goods/Services regulates the implementation of e-procurement, which is one way to ensure that the procurement process of goods/services is carried out transparently and accountable. This guideline regulates the technical steps in the electronic procurement system, which includes provider registration, auctions, and determination of winners.
2. The Guidelines for the Procurement of Goods and Services for the KPU issued by the KPU and prepared based on the LKPP guidelines also further regulate the procedures for procurement of election logistics. These guidelines include technical instructions

for procuring ballots, procuring other election equipment, and distributing them to all election areas.

KPU Regulations (PKPU) play an important role in technically regulating the procurement and distribution of election logistics, including ballots. PKPU is a regulation set by the KPU to regulate the technical implementation of elections by the provisions of Law Number 7 of 2017 concerning General Elections and other laws and regulations. KPU Regulation Number 3 of 2015 concerning Procurement and Distribution of Election Logistics regulates in detail the procurement and distribution of election logistics, including ballots, ballot boxes, and other election equipment. The existing articles regulate the procedures for selecting goods providers, the specifications of the goods needed, and the quality standards that must be met by the goods providers.

1. Article 2 of PKPU Number 3 of 2015 states that the KPU is required to procure election logistics by paying attention to the principles of efficiency, transparency, and accountability.
2. Article 8 of KPU Regulation Number 3 of 2015 regulates the procurement of ballot papers, which includes the technical specifications of the ballot papers, the number required, and the time and place of procurement. For example, ballot papers must be printed using durable materials, include security marks (such as holograms), and have a predetermined size and format.
3. Article 15 of KPU Regulation Number 3 of 2015 regulates the procedures for distributing election logistics, which includes sending ballot papers from the printing house to all election areas and prioritizing timeliness and security.

In addition, in KPU Regulation Number 15 of 2018 concerning the Revision of Election Logistics Procurement and Distribution, more emphasis is placed on the supervision and evaluation of each stage of procurement, as well as the involvement of various parties in the procurement and distribution process of election logistics to ensure that there is no waste or misuse of state funds.

The Standard Operating Procedure (SOP) is a guideline for the KPU in managing the procurement and distribution of ballot papers for the election. This SOP regulates each stage that must be passed, from planning to supervision. Several important points in the SOP for the procurement and distribution of ballot papers are as follows: (Yukrisna, 2020)

1. Ballot Paper Procurement Planning.
 - a. In the initial stage, the KPU conducts planning based on the number of voters recorded in the Permanent Voters List (DPT). This planning process refers to rational calculations regarding the need for ballot papers, considering the number of voters, the number of candidates, and the potential for damaged or invalid ballot papers.
 - b. The Ballot Paper Procurement SOP stipulates that this planning must be carried out accurately and measurably, regarding the principle of efficiency in budget use.
2. Selection of Ballot Paper Providers.

The KPU conducts a tender or auction process to select providers of goods, under the provisions of Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods/Services. The selected providers must meet the required quality and production capacity requirements, and have the ability to meet distribution deadlines.
3. Ballot Paper Printing Process.

After the provider is selected, the printing of ballot papers is conducted by following the specifications set by the KPU in the PKPU. The KPU ensures that the materials

used to print ballot papers are high-quality materials that are durable and safe from potential manipulation or forgery.

4. Ballot Paper Distribution.
 - a. After the ballots are printed, the KPU distributes them to all electoral districts, and strict procedures to ensure that all ballots arrive on time and in good condition. This distribution process involves various parties, from the central KPU to the regional KPU and election organizers at the sub-district level.
 - b. Article 18 of PKPU Number 3 of 2015 regulates the distribution procedure, namely by using a strict supervision system and conducting direct monitoring of logistics delivery, including ballots. Delivery is carried out using a safe fleet and accompanied by a receipt to ensure that each delivery can be accounted for.
5. Supervision and Evaluation.
 - a. In the final stage, supervision, and evaluation are carried out on all stages of procurement and distribution of ballots. Supervision is carried out by Bawaslu and other supervisory institutions, while evaluation is carried out to assess whether the procurement and distribution process has been carried out according to plan and applicable regulations.
 - b. Article 30 of PKPU Number 3 of 2015 stipulates that the KPU is required to evaluate each stage of procurement of election logistics to ensure that there are no deviations that are detrimental to the state or the community.

The legal principles applied in the procurement of election logistics, such as the principles of efficiency, transparency, accountability, and fairness, have very important relevance in the procurement of ballots. Efficiency requires that procurement be carried out in a cost-effective and time-efficient manner, avoiding waste of the state budget. Transparency ensures that the entire procurement process is accessible to the public and authorized parties, reducing the possibility of misuse or corruption in the procurement of goods, including ballots. Accountability requires all parties involved in the procurement to be accountable for every decision and action taken, both in budget use and the goods quality obtained. Meanwhile, fairness ensures that all parties, including providers of goods and recipients of logistics, are treated fairly without discrimination or irregularities. In the context of ballot procurement, these principles application ensures that procurement is carried out in a legal, efficient manner, and by election needs, and can be accounted for to the public and the state (Amir, 2023).

The authority and responsibility of election organizing institutions, such as the KPU, Bawaslu, and BPK, are significant in ensuring that the implementation of election logistics procurement runs according to the rules. The KPU has primary authority in the planning, procurement, and distribution of election logistics, including ballots, by ensuring that the process meets established legal standards. Bawaslu is tasked with overseeing the election process, including the procurement of logistics, to prevent fraud or violations. The BPK has the authority to conduct financial audits to ensure that state funds used in the procurement of ballots are managed appropriately and efficiently. The relationship between these institutions is established in a mutually supportive control mechanism: the KPU is tasked with procurement, Bawaslu oversees the implementation, and the BPK ensures accountability for budget use. Collaboration between these institutions is important to ensure that the procurement of ballots and other election logistics is not only efficient and transparent, but also free from misuse and waste (Noor Baiti, 2019).

Forms of Legal Accountability for Parties Involved in Excessive Waste in Procurement of Ballots

Criminal liability for parties involved in waste in the procurement of ballots, especially in elections, can include several types of crimes, including corruption, abuse of authority, and bribery. In this case, corruption refers to unlawful acts committed by public officials or other parties who regulate or are involved in the procurement of goods, which cause state losses or personal gain. Law Number 31 of 1999 concerning the Eradication of Corruption, which is the main regulation in eradicating corruption in Indonesia, clearly stipulates that anyone who is proven to be involved in illegal procurement of goods, including the procurement of ballots that are not by needs or excessive, can be subject to criminal sanctions. Article 2 and Article 3 of the law regulate corruption in the case of misuse of the state budget, which can be imposed on officials or related parties who use budget items for personal interests or other parties detrimental to the state.

Abuse of authority in the procurement process of excessive ballot papers can be subject to criminal sanctions based on Article 423 of the Criminal Code (KUHP) which regulates abuse of office by public officials. If a KPU official or other related official intentionally allocates a larger budget than needed or approves the procurement of goods that do not comply with the specifications or needs of the election, this can be considered a criminal act of abuse of authority. In the case of ballot paper procurement, this can be in the form of a decision to print more ballot papers than is needed by the number of registered voters, which is detrimental to the state because of the waste of budget that is not efficient planning.

In addition, bribery can also occur in the procurement process if there is a party who gives or receives bribes to gain an advantage in the procurement of ballot papers. Article 5 and Article 6 of Law No. 31 of 1999 state that officials who receive or give bribes can be subject to imprisonment, as well as very high fines. For example, if a ballot paper provider provides money or other facilities to a KPU official to obtain a ballot paper procurement contract that does not follow procedures or is much larger than the actual need, this can be subject to criminal sanctions by the provisions of the Corruption Law. The crime of wasting the state budget also includes waste that is carried out in an inefficient manner and not by the established planning, which can harm the state in the use of public funds that are not on target.

Administrative accountability is a sanction that can be applied to officials involved in waste in the procurement of election logistics, including ballot papers when they are negligent in carrying out their duties or the procurement process that violates procedures or is inefficient. These administrative sanctions can be a dismissal, temporary suspension, or demotion, depending on the level of error or negligence committed. For example, if a KPU official responsible for the procurement of ballot papers does not follow the procedures set out in the regulations or illegally procures goods that exceed needs, then the official can be subject to administrative sanctions in the form of dismissal from office or even temporary suspension. KPU regulations such as KPU Regulation Number 3 of 2015 concerning procurement of election logistics strictly regulate the obligation of election organizers to ensure that each procurement stage is appropriate, efficient, and according to planned needs.

Government regulations governing administrative sanctions against election organizers who commit negligence are included in several more general regulations, such as Law Number 5 of 2014 concerning State Civil Apparatus (ASN). In the ASN Law, there are provisions governing the obligation of civil servants to act professionally and by applicable regulations. If there is a violation of procedures or budget efficiency, the official concerned can be subject to administrative sanctions based on the results of an inspection conducted by the supervisory agency. These administrative sanctions can be in the form of a written warning, demotion, or

even dismissal from office if it is proven that the negligence or error has caused state losses or endangered the smooth running of the election.

Besides, the administrative responsibilities regulated in the Government Law emphasize the obligation of public officials to report or clarify actions that could harm the state. Article 23 of the Government Law states that public officials are required to be accountable for every action they take in carrying out their duties, especially those related to the use of the state budget. In the context of ballot paper procurement, if there is a discrepancy between the number of ballot papers printed and the need to calculate rationally, KPU officials involved in the decision must provide an explanation or clarification regarding their actions. They are also required to report any actions that may affect the state budget and impact the integrity of the election and are responsible for any negligence that occurs in the logistics procurement and distribution process. It aims to ensure that the management of state finances in the election process is carried out with high accountability.

Financial accountability in the context of wasteful ballot paper procurement is directly related to the state budget that is not by its intended use, which can harm state finances. If ballot paper procurement is carried out excessively or does not match the needs that have been calculated based on the number of registered voters, then the state funds allocated for these purposes can be considered wasted. In this case, officials or parties responsible for the procurement of election logistics must be accountable for the budget and are obliged to return state funds that are used inefficiently. The waste can cause the state budget to be used for things that do not provide benefits according to the planned objectives, which ultimately harms the community and stakeholders. Therefore, election organizers need to maintain the use of the budget carefully and by the principles of efficiency that have been regulated in laws and regulations.

To ensure that the budget used in the procurement of ballots and election logistics can be accounted for accurately and by its designation, an audit by the BPK (Supreme Audit Board) is an important step in the supervision process. The BPK has the authority to conduct audits on the use of the state budget in all sectors, including the procurement of election logistics. Through this audit, the BPK will examine whether the funds used for the procurement of ballots and other logistics are by the approved budget, whether there is budget waste or misuse, and whether the procurement process has been carried out with transparency and accountability. The results of the BPK audit will provide a clear picture of whether state financial management has been carried out properly or not, and provide recommendations if there are any discrepancies or errors in the use of the budget. The results of this audit also serve as a basis for election organizers to make improvements and ensure that the procurement of election logistics in the future is more efficient and by needs.

Dispute resolution in the context of waste in the procurement of ballots and election logistics can occur when there are differences of opinion or accusations regarding discrepancies in the procurement of goods between the various parties involved, such as the KPU, goods providers, and supervisors. This dispute-resolution mechanism usually begins with mediation or negotiation efforts between the parties involved to find a solution through deliberation. If the dispute cannot be resolved through administrative channels or negotiations, the aggrieved party can file a lawsuit or request for dispute resolution to the authorized institution, such as Bawaslu (Election Supervisory Body), or even through the courts. The legal process can involve examining alleged violations in procurement, such as whether the procurement of ballots was carried out in a manner that was not under the procedures, or whether there was waste that could harm the state. This aims to ensure that every decision taken in the procurement process can be accounted for and is free from abuse of authority.

Bawaslu and other supervisory institutions play an important role in handling disputes related to inappropriate or excessive procurement of election logistics. As an election supervisory institution, Bawaslu has the task of monitoring, supervising, and following up on alleged abuse in the procurement process of ballots and other election logistics. If violations or irregularities are found in procurement, Bawaslu can conduct an investigation and provide recommendations to the KPU or related institutions to take corrective action. In addition, Bawaslu also has the authority to follow up on reports from the public or parties who feel disadvantaged regarding procurement that is not transparent or efficient. Resolving this dispute is important to ensure that all stages of the election run fairly and following the principles of democracy that apply in Indonesia.

To prevent waste in the future, several preventive efforts must be made so that the procurement of ballots and election logistics is more efficient and does not harm the state. One of them is preparing a more accurate budget based on realistic data so that the procurement of goods is following actual needs. In addition, increasing supervision both internally and externally is also very important, by strengthening the role of Bawaslu and other supervisory institutions in monitoring each stage of procurement and distribution of logistics. Strict supervision will minimize the opportunity for waste or misuse of the budget. Subsequent, training for election organizers on the efficiency, transparency, and accountability in logistics procurement is needed. It aims to improve the understanding and skills of election organizers in planning and implementing procurement more appropriately, avoiding waste, and ensuring that each stage of the election can run smoothly and by applicable regulations.

Legal and Administrative Impacts of Election Logistics Waste on Election Integrity and State Finances

The legal impact of wasteful election logistics is mainly related to violations that occur due to inefficient or inappropriate procurement, which has the potential to lead to criminal acts such as corruption, abuse of authority, or bribery. For example, if the procurement of ballots is carried out excessively without a clear calculation basis or by the number of registered voters, it can be considered a waste of the state budget. This has the potential to create opportunities for corruption, where parties involved in the procurement may take advantage of the situation to gain personal gain or give bribes to officials on duty. Abuse of authority can also occur if officials responsible for logistics procurement issue decisions do not prioritize the principles of efficiency and accountability, which ultimately harms state finances.

The legal impact on state officials, election organizers, and related parties responsible for logistics waste is significant. Based on Law Number 31 of 1999 concerning the Eradication of Corruption, officials who are proven to have committed corruption or abuse of authority in the procurement process can be subject to criminal sanctions in the form of imprisonment and fines. In addition, if the waste in the procurement of ballots or other logistics involves data manipulation or budget embezzlement, sanctions can be imposed based on the Criminal Code (KUHP). This criminal sanction aims to provide a deterrent effect on officials or other parties involved in actions that are detrimental to the state, as well as to ensure that the management of the state budget is carried out transparently and accountable.

In the event of a dispute or alleged violation related to the procurement of election logistics, the dispute resolution process can be carried out through an election supervisory agency such as Bawaslu or formal legal channels in court. Bawaslu plays a role in conducting initial investigations regarding alleged misuse of ballots and other logistics, as well as providing recommendations to the KPU or related agencies to take corrective action. If the dispute cannot be resolved administratively, the party who feels aggrieved can file a case with the court for further law enforcement. Legal accountability in this case can involve criminal

penalties, administrative sanctions, or orders to return state losses caused by waste or misuse in election logistics. It is essential to maintain the integrity of the election process and ensure public trust in the transparency and accountability of the election administration.

Administrative sanctions are a form of accountability that can be imposed on election organizers or officials responsible for the procurement of logistics, especially ballots, that do not comply with the planning or actual needs. In cases of waste, administrative sanctions can be a dismissal, temporary suspension, or demotion. Negligent or mistakes Officials in budget management and logistics procurement can be subject to strict action by the supervisory agency or the KPU as a form of administrative discipline. These administrative sanctions aim to ensure that election organizers act according to applicable regulations and maintain integrity and efficiency in every election stage. The imposition of sanctions sends a signal that unprofessionalism in the management of election logistics cannot be tolerated and must be given appropriate punishment.

Waste of election logistics that does not comply with previously calculated needs can lead to unnecessary state expenditure, which will certainly affect the effectiveness of state budget management. Inefficient use of the budget will reduce the state's ability to hold quality elections and can damage the stability of state finances. This kind of waste not only creates financial losses but vandalizes the administrative accountability of election organizers. When election organizers cannot be held accountable for the use of the budget with high transparency and accountability, the image of the institution responsible for the election will be affected. It can reduce public trust in the integrity and professionalism of the election administration.

The impact of logistical waste in the context of inefficient elections is significant for the transparency and accountability of election implementation in the eyes of the public and supervisory institutions. The waste shows the inability to plan and manage resources efficiently, which risks reducing public trust in the election process. When the public feels that the state budget has been misused to procure goods that are excessive or not by needs, they will doubt the credibility and transparency of the election process itself. This also has the potential to damage the relationship between the election organizing institution and the supervisory institution, which should function to ensure that the election runs fairly, honestly, and accountable. As a result, logistical waste can worsen the reputation and credibility of the election, as well as reduce the level of public participation and the legitimacy of the election itself.

The impact on election integrity caused by logistical waste, especially the procurement of excessive ballots or ballots that do not match the number of registered voters, can greatly damage the credibility of the election. When ballot procurement is carried out without careful calculation and only relies on inaccurate estimates, it creates the potential for great waste. Excessive ballots can create the impression that the election is not being carried out efficiently and following needs, and can even raise questions about the accuracy of the voter data. The waste reveals that the procurement process was not carried out with careful consideration, which has the potential to damage the integrity of the election itself. An election that cannot demonstrate integrity in terms of efficiency and accuracy in logistics management will trigger doubts about the reliability of the results.

The logistics waste that occurs, especially in excessive ballots, can raise great doubts from the public about the quality and fairness of the election process. People who witness budget waste will question whether election management is carried out transparently and by the principles of justice. This doubt can develop into distrust of the entire series of elections, from planning to implementation. Public trust in the election results becomes vulnerable to being shaken if the public feels that the election process is marked by waste and inconsistency

in logistics procurement. It will reduce the legitimacy of the election results, which should reflect the people's will legitimately and fairly.

The negative impact on the democratic process becomes increasingly clear when budget waste in logistics procurement is considered an indication of a lack of transparency and accountability in the implementation of elections. When the public sees an inability to manage the budget efficiently, it will be increasingly difficult for them to believe that the election was carried out honestly and fairly. Budget waste, in this case, is a symbol of poor management and supervision of the election process. As a result, the legitimacy of the election will be further eroded in the eyes of the public, which damages the foundation of democracy itself. This waste is not only financially detrimental but can also worsen the political and democratic conditions in the country because people who lose confidence in the election process tend to be apathetic or even involved in negative practices that damage the democratic system.

Election logistics waste, such as excessive procurement of ballots, has a direct impact on state losses. When procurement is carried out without careful and careful calculations, for example by printing ballots exceeding the number of registered voters, this creates budget waste that cannot be properly accounted for. Expenditures not by the needs that should be can lead to inefficient budget waste, where state funds are used inappropriately and without transparency. It will certainly be detrimental to the state because the funds that have been spent do not provide maximum benefits for the election process, and affect the budget allocation for other sectors that are more urgent and require attention.

The impact of this waste includes inefficient use of the budget, meaning that funds that should be used for other more urgent and strategic needs are wasted. The budget used for the procurement of ballots that do not match the number of voters or the procurement of excessive logistics not only harms state finances but reduces the potential for utilizing funds for other public interests. This kind of waste shows an inability to plan and manage the budget properly, which can worsen the state's financial situation in the long term. The sustainability and effectiveness of state budget management will be hampered if this wasteful practice continues, which ultimately reduces the state's ability to meet the basic needs of its people.

To avoid the negative impacts of waste, financial audits and controls are important. The BPK (Supreme Audit Board) and other supervisory institutions play a role in conducting financial audits of each stage of election logistics procurement to ensure that budget use is by applicable provisions and can be accounted for transparently. This audit process aims to identify any discrepancies, inefficient spending, or waste that occurs. Supervisory institutions such as the BPK, together with the KPU and Bawaslu, can expand supervision of the planning and implementation of procurement of goods to ensure that the budget is used according to actual needs. It is necessary so that waste can be reduced or avoided, and to ensure that the state budget is used optimally and appropriately.

Preventive efforts to avoid the negative impacts of waste in election logistics in the future are required to improve the procurement system to be more efficient, transparent, and accountable. The principles of efficiency, transparency, and accountability in every stage of election logistics procurement must be a priority for election organizers. In this case, election organizers, such as the KPU, need to carry out more careful planning based on accurate data to determine logistics needs the number of voters, and real conditions in the field. In addition, it is critical to improve internal and external supervision, as well as provide ongoing training to election organizers to ensure that they understand the importance of efficient budget management. With these steps, it is expected that waste can be minimized, and the election process can be more fair, honest, and responsible.

CONCLUSION

The conclusion of this study shows that wasteful logistics in organizing elections, especially excessive procurement of ballot papers, has a significant impact on state finances, election integrity, and the credibility of election organizers. Budget waste due to the mismatch of logistics procurement with actual needs can lead to state losses, damage transparency, and reduce public trust in election results. In addition, the legal impacts that arise, whether criminal, administrative, or financial sanctions, are significant to provide a deterrent effect for the parties involved. Therefore, efforts to improve supervision, efficiency, and accountability in logistics procurement are required to ensure the smooth running and integrity of elections in the future.

Suggestions that can be given to reduce wasteful election logistics in the future include the need for election organizers, especially the KPU, to strengthen a budget planning system based on more accurate and realistic data. The application of the principles of efficiency and transparency in every stage of logistics procurement must be a top priority. In addition, increased supervision from supervisory institutions, such as the BPK and Bawaslu, as well as training for election organizers on good budget management, can help prevent waste. Strengthening internal and external control systems and implementing strict sanctions against negligence or abuse of authority is also very important to ensure that procurement of election logistics is efficient and accountable, to maintain public trust in the ongoing democratic process.

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