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The Legality of the Minister of Finance Letter Regarding Work Accident Compensation for Ad Hoc Election Organizers of 2019

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ABSTRACT

*This study aims to analyze the validity of Minister of Finance Letter Number S-316/MK.02/2019 and S-317/MK.02/2019 using a state administrative law approach. This study uses a normative legal research method. The collected legal material is then qualitatively analyzed to describe the problem and answer the study objectives. The results show that although the Minister of Finance Letters are valid in terms of authority, they contain procedural and material flaws. The procedural flaw stems from non-compliance with decision-making requirements, while the material flaw arises from the inconsistency of the decision's substance with the principles of humanity, benefit, and social justice. Nevertheless, based on the principle of *presumptio iustae causa*, the Minister of Finance Letters are still considered valid until annulled through the state administrative court. These decisions set an unfavorable precedent in state administration as they can create legal uncertainty for ad hoc election organizers, who should receive proper protection and social security as a form of appreciation for their contributions to the democratic process. Therefore, it is recommended that the Minister of Finance conduct a comprehensive review of decision issuance procedures to ensure their compliance with Law Number 30 of 2014. The General Election Commission and the Election Supervisory Board are recommended to improve the quality of their submitted proposals by ensuring comprehensive studies, considering the principles of democratic election administration, and paying attention to the principles of social security administration. Ad hoc election organizers are recommended to always be proactive in fighting for their rights, including proper protection and social security, in accordance with applicable legislation, and not hesitate to utilize available legal mechanisms if their rights are neglected.*

Keywords: Ad Hoc Organizers; Elections; Minister of Finance Letter; Work Accident.

INTRODUCTION

Democracy, as a system of government that vests sovereignty in the people, necessitates active participation from all segments of society (Muzakkir & Bailusy, 2023). In the Indonesian context, elections are conducted by the General Election Commission, the Election Supervisory Board, and the Honorary Council of Election Administrators. Additionally, there are ad hoc election organizers who play a crucial role in ensuring fair, just, and democratic elections. The General Election Commission establishes ad hoc election organizers such as Voter Data Updater Officers, Polling Station Order Officers, Voting Organizing Groups, Voting Committees, and Subdistrict Election Committees (Sugiarto et al., 2022). The Election Supervisory Board establishes ad hoc election organizers like the Village/Subdistrict Election Supervisory Committees and Subdistrict Election Supervisory Committees (Idhar et al., 2024).

The noble duties of ad hoc election organizers often come at a high cost, with sacrifices of life and limb. Statistical data reveals the vulnerability of their position in carrying out their duties. The 2014 elections recorded 157 fatalities, who succumbed to exhaustion and heavy workloads (Putra, 2014). The 2018 Simultaneous Regional Head Elections were also marred by tragedy, with 19 election supervisors losing their lives (Wiwoho, 2018). The 2019 elections marked a dark chapter in Indonesian democracy, with 527 election organizers dying and over 11,239 others suffering from

illness or injury (Gatra, 2019). Causes of death ranged from extreme fatigue and heart attacks to traffic accidents while on duty and physical violence from irresponsible parties.

This humanitarian tragedy not only caused deep sorrow for the victims' families but also stirred the nation's conscience and raised fundamental questions about adequate protection for those fighting for democracy. The General Election Commission and the Election Supervisory Board responded to public concerns by sending letters to the Minister of Finance regarding proposed work accident compensation for ad hoc election organizers (Aqramawardana, 2021). Article 28H section (3) of the 1945 Constitution explicitly guarantees the right of every citizen to social security. Social security is not merely compassionate assistance but a comprehensive protection system encompassing prevention, treatment, rehabilitation, and old-age benefits. Law Number 40 of 2004 and Law Number 24 of 2011 further reinforce this principle by mandating a comprehensive and equitable social security system for all Indonesian citizens.

The government subsequently approved the proposals from the General Election Commission and the Election Supervisory Board by issuing Minister of Finance Letter Number S-316/MK.02/2019 for the General Election Commission and Minister of Finance Letter Number S-317/MK.02/2019 for the Election Supervisory Board. Both Minister of Finance Letters concerning work accident compensation for ad hoc election organizers of 2019 were issued on April 25, 2019. However, this policy raises fundamental questions about the administrative validity of these letters issued by the Minister of Finance as a State Administration Official. In this context, a thorough examination of the validity of the Minister of Finance Letters becomes crucial. This study aims to comprehensively analyze the administrative validity of these letters using a state administrative law approach, focusing on the Minister of Finance's authority to issue the letters, the procedures for their issuance, and the substance of the decisions contained within them.

Through rigorous and accurate analysis, this study is expected to contribute to developing future social protection policies for ad hoc election organizers. Furthermore, this study is expected to enrich the discourse on state administrative law, particularly concerning the validity of administrative decisions of State Administration Officials in the context of social protection. Ultimately, this study aspires to encourage the creation of a more just, comprehensive, and humane protection system for those who strive to uphold democracy in Indonesia.

METHOD

This study uses a normative legal research method with the statute and case approach (Qamar & Rezah, 2020). The legal materials used in this study include legislation, the Minister of Finance Letter, legal books, scholarly articles, and online materials that discuss the validity of administrative decisions of State Administration. The collection of these legal materials is done through a literature study technique. The collected legal material is then qualitatively analyzed to describe the problem and answer the study objectives (Sampara & Husen, 2016).

RESULTS AND DISCUSSION

The validity of Minister of Finance Letter Number S-316/MK.02/2019 and S-317/MK.02/2019 can be assessed based on three requirements. These requirements are stipulated in Article 52 section (1) of Law Number 30 of 2014: issuance by an authorized official, adherence to proper procedures, and substantive alignment with the decision's objective. Furthermore, the validity of these letters must be grounded in legislative provisions and the principles of Good Governance. Therefore, it is essential to elaborate on these three requirements as aspects of the validity of the Minister of Finance Letters issuance.

A. The Aspect of the Minister of Finance's Authority in Issuing the Letters

Every government action or deed, including issuing letters, must be based on apparent legal authority (*rechtmatigheid van bestuur*) (Hasrul, 2013). This principle is the foundation for reasonable, transparent, and accountable governance. Apparent authority prevents arbitrary actions (*willekeur*) that can harm society and erode public trust in the government (Ilmar, 2014). In this context, the Minister of Finance's authority regarding approving proposed unit costs for work accident compensation for ad hoc election organizers in the Minister of Finance Letters becomes a crucial focus of discussion.

Law Number 30 of 2014 provides the legal framework for analyzing the validity of the Minister of Finance's authority. Article 52 section (1) point a of Law Number 30 of 2014 explicitly states that every decision must be issued or determined by an authorized official. This means the official issuing the decision must have a valid legal basis. Furthermore, Article 52 section (2) of Law Number 30 of 2014 emphasizes that the authority to manage the state budget must be based on statutory provisions. In this case, the Minister of Finance's authority regarding the approval of proposed unit costs must be derived from Law Number 17 of 2003 and Law Number 1 of 2004. These two laws serve as the primary legal umbrellas governing state financial management, including the powers vested in the Minister of Finance.

Article 6 section (1) of [Law Number 17 of 2003](#) explicitly grants the authority to manage state finances to the President as the Head of Government. This authority is then delegated to the Minister of Finance through Article 6 section (2) point a of [Law Number 17 of 2003](#). The Minister of Finance is the fiscal manager and government representative, owning separate state assets. Additionally, Article 7 section (1) of [Law Number 1 of 2004](#) explicitly designates the Minister of Finance as the State's General Treasurer.

In a modern state financial system based on performance-based budgeting, the Minister of Finance plays a central role in treasury management (*comptabel beheer*) ([Jovanović & Vašiček, 2021](#)). This authority includes the examination and disbursement of funds, making the Minister of Finance the Chief Financial Officer of the Government of the Republic of Indonesia. As the Chief Financial Officer, the Minister of Finance is responsible for the technical management of state finances and has an ordinance function ([Tahajuddin & Rahim, 2021](#)). This function empowers the Minister of Finance to supervise the authorizers, namely the Technical Ministries and other State Institutions, to ensure that their actions in budget management always comply with legislation and the public interest.

As authorizers, the Technical Ministries and other State Institutions have administrative authority (*administratief beheer*) within the state financial management system ([Budding & Klink, 2020](#)). This authority includes making commitments, conducting examinations and releases, and making payments. In the modern state financial management paradigm, they act as the Chief Organizational Officers for their respective ministries or institutions ([Shields-Zeeman et al., 2022](#)).

The relationship between the Ministry of Finance and other Technical Ministries represents the decentralized yet coordinated nature of the state financial management system. The Minister of Finance, with their fiscal management authority, plays a crucial role in approving budget implementation documents submitted by the Technical Ministries. This authority is regulated in Article 8 point c of [Law Number 17 of 2003](#) and Article 7 section (2) point b of [Law Number 1 of 2004](#).

The approval of budget implementation documents is one link in the extensive chain of the Minister of Finance's authority. This authority begins with the formulation of fiscal policies and the macroeconomic framework, budget execution, and culminates in the preparation of financial reports as accountability for the implementation of the State Budget. As the General Treasurer of the State, the Minister of Finance also has the authority to establish policies and guidelines, implement the state budget, and appoint officials authorized by the State's General Treasurer.

All of these powers affirm the strategic position of the Minister of Finance as the Chief Financial Officer and Ordinator within the state financial system. The Minister of Finance's authority is complementary, supplementing the authorizer's authority and substantive (Kálmán & Janovec, 2024). It is reflected in their authority to examine budget implementation documents, ensuring that every budget expenditure complies with legislation and sound state financial management principles.

The Minister of Finance is also a key actor in the budget cycle (Sedmíhradská & Kučera, 2020). This cycle includes budget preparation by the Government, budget management in the House of Representatives culminating in budget approval through legislation, budget execution by the Government, budget implementation supervision, and budget calculation approval through legislation. The Minister of Finance's central role in each stage of this budget cycle demonstrates the importance of their ordinance function and their position as Chief Financial Officer in maintaining the country's fiscal health.

In the context of letter issuance, the Minister of Finance's decision to approve the payment of work accident compensation for ad hoc election organizers is a concrete manifestation of their authority in approving election budget documents. This decision simultaneously affirms the Minister of Finance's role as the fiscal manager of state finances, acting as the Chief Financial Officer and exercising the ordinance function towards the General Election Commission and the Election Supervisory Board as Authorizers. Therefore, it can be concluded that the Minister of Finance's decision has fulfilled the validity requirements of a decision as stipulated in Article 52 section (1) point a of Law Number 30 of 2014.

B. The Procedural Aspect of the Issuance of the Minister of Finance Letters

The issuance of every State Administrative Decision, including Minister of Finance Letters, must always be based on proper and accountable procedures. Proper procedures guarantee the legitimacy of a decision and reflect the principles of good governance, such as transparency, effectiveness, and efficiency (Haryani, 2023). The provision of Article 52 section (1) point b of Law Number 30 of 2014 explicitly underscores the importance of the procedural aspect in the issuance of State Administrative Decisions. This procedural aspect serves as a crucial foundation for assessing the validity of a decision and ensuring that it is made through a fair, transparent, and accountable process in line with the principles of a democratic state governed by the rule of law.

In the context of Minister of Finance Letter Number S-316/MK.02/2019 and S-317/MK.02/2019, which approve proposed unit costs for other inputs from the

General Election Commission and the Election Supervisory Board, the procedural aspect becomes a primary focus in assessing the validity of these decisions. These [Minister of Finance Letters](#) pertain to state budget management, a susceptible area requiring extra caution in decision-making. State budget management must be conducted transparently and with accountability to prevent irregularities and misuse of state funds.

Furthermore, Article 55 section (1) of [Law Number 30 of 2014](#) mandates that every State Administrative Decision must include reasons encompassing juridical, sociological, and philosophical considerations ([Akbar & Musakkir, 2022](#)). Juridical considerations pertain to the decision's legal basis, ensuring it does not contradict existing legislation. The principle of legality, a fundamental tenet of the rule of law, requires every state administrative action to have a valid legal basis ([Sapada & Rezah, 2021](#)). Sociological considerations address the decision's social impact, considering how it will affect society at large ([Husen et al., 2022](#)). This aligns with the theory of public interest, which states that state administrative actions must aim to achieve the public interest, not the interests of individuals or specific groups. Philosophical considerations relate to the values or principles underpinning the decision, ensuring that it aligns with the goals and ideals of the state and does not conflict with the values of justice and humanity ([Busthami, 2022](#)).

However, [Minister of Finance Letter Number S-316/MK.02/2019 and S-317/MK.02/2019](#) do not elaborate on these considerations within their main body. The juridical, sociological, and philosophical considerations, along with detailed explanations, are instead found in the attachments to the letters requesting the proposed unit costs for other inputs from the General Election Commission and the Election Supervisory Board ([Aqramawardana, 2021](#)). Specifically, these are the [Letter of the Chairperson of the General Election Commission Number 688/KU.01.1-SD/01/KPU/IV/2019](#) and the [Letter of the Chairperson of the Election Supervisory Board Number 0114/K.Bawaslu/PR.00.01/IV/2019 and 0118/K.Bawaslu/PR.00.01/IV/2019](#).

Although the Letters from the General Election Commission and the Election Supervisory Board contain comprehensive reviews based on juridical, sociological, and philosophical grounds, there is a misinterpretation regarding the substance of implementing benefits and the form of work accident guarantees through the provision of work accident compensation. This misinterpretation indicates that the decision-making process was not based on thorough dialogue and review among relevant parties and did not fully consider various relevant aspects. It contradicts the principles of participation and deliberation, which are essential elements in democratic decision-making ([Yeung & Bygrave, 2022](#)).

The absence of adequate juridical, sociological, and philosophical considerations and the lack of comprehensive review in the [Minister of Finance Letters](#) indicates a procedural flaw in the issuance of these decisions. This contradicts the principles of transparency and accountability in government administration, which are manifestations of the general principles of good governance (*algemene beginselen van behoorlijk bestuur*) (Latif & Halim, 2023). Decisions not based on a proper and transparent decision-making process can create legal uncertainty and potentially harm relevant parties. Moreover, it can diminish public trust in the government and hinder realising the goals of a democratic state governed by the rule of law.

Thus, [Minister of Finance Letter Number S-316/MK.02/2019 and S-317/MK.02/2019](#), which represent the approval of proposed unit costs for other inputs from the General Election Commission and the Election Supervisory Board, do not comply with applicable legislation, particularly concerning the procedures for establishing government administrative decisions. These decisions are procedurally flawed because they do not state clear reasons, are not based on comprehensive reviews, and do not involve adequate dialogue among relevant parties. This finding underscores the importance of adhering to proper procedures in every government action, including issuing decision letters. Proper procedures guarantee the legitimacy of a decision and enhance public trust in the government. Additionally, decisions based on a transparent and accountable decision-making process will be more readily accepted and implemented by all relevant parties, reducing the potential for conflicts and disputes in the future. It aligns with the principles of a democratic state governed by the rule of law, which upholds the values of justice, legal certainty, and the protection of human rights (Faiz et al., 2023).

C. The Substantive Aspect of the Decisions in the Minister of Finance Letters

[Minister of Finance Letter Number S-316/MK.02/2019 and S-317/MK.02/2019](#) present complexities that require in-depth analysis, particularly from the perspective of their substantive decisions. The substance of these decisions is crucial to evaluate because it directly relates to the rights and protection of ad hoc election organizers and the principles of social security administration as regulated by law. This evaluation not only focuses on formal legality but also touches upon the realm of substantive justice and the objectives of public policy implemented through these decisions (Juanda & Juanda, 2022).

The administration of work accident and death insurance is integral to the national social security program, which aims to provide social protection to all Indonesian citizens. Article 18 of [Law Number 40 of 2004](#) explicitly includes work accident insurance and death insurance as types of social security programs.

Therefore, any decision to administer these benefits must refer to [Law Number 40 of 2004](#) as a form of adherence to the principle of government action based on the law (*wetmatigheid van bestuur*) ([Sadat, 2020](#)). This principle, one of the main pillars of the rule of law, emphasizes that every government action must have a valid legal basis. Adherence to this principle not only guarantees a decision's legitimacy but also protects citizens' rights from arbitrary government actions.

However, in assessing the substance of the decisions in the [Minister of Finance Letters](#), it is not sufficient to merely refer to legislation. The aspect of *doelmatigheid* or achievement of objectives must also be considered ([Suparto et al., 2024](#)). It aligns with the evolving legal theory, which emphasizes not only formal legality but also the effectiveness and efficiency of government actions in achieving the objectives set by law. In this context, the [Minister of Finance Letters'](#) decisions must be evaluated in terms of their compliance with legislation and effectiveness in achieving the goals of protection and social security for ad hoc election organizers.

The general principles of good governance (*algemene beginselen van behoorlijk bestuur*), which have been codified in Article 10 of [Law Number 30 of 2014](#), also serve as essential benchmarks in assessing the substance of the decisions in the [Minister of Finance Letters](#). These principles, including legal certainty, expediency, impartiality, carefulness, non-abuse of authority, openness, public interest, and good service, must be reflected in every state administrative decision. These principles embody the values of justice, efficiency, and accountability in governance ([Gadjong, 2022](#)). The decisions in the [Minister of Finance Letters](#) approving the payment of work accident compensation funds for ad hoc election organizers aim to provide legal certainty and good service. However, they still need to be examined to determine whether the substance of these actions aligns with the objective of the actions themselves and whether these actions are by the general principles of good governance.

In the administration of social security, specific principles are regulated in Article 2 of [Law Number 40 of 2004](#), namely the principles of humanity, benefit, and social justice. These principles must be primary considerations in every decision related to social security, including the decisions in the [Minister of Finance Letters](#) regarding the payment of work accident compensation funds. The principle of humanity emphasizes the importance of protecting human dignity, especially in vulnerable situations such as work accidents ([Wandi, 2023](#)). The principle of benefit requires that social security programs provide tangible benefits to participants ([Saputra et al., 2023](#)). In contrast, social justice ensures that every citizen has equal access to social protection and security without discrimination ([Aditya & Rohman, 2024](#)).

However, these principles do not appear to be fully met in this case. The provision in the [Minister of Finance Letters](#) stating that the approval of costs does not result in additional budget allocation but instead optimizes the available budget allocation indicates potential injustice and uncertainty in social security administration for ad hoc election organizers. The absence of a specific budget allocation for social security registration and the dependence of work accident compensation payments on the availability of leftover election implementation budget can create social vulnerability for ad hoc election organizers. They may not receive adequate social protection and security, especially in work accidents. This contradicts the essence of social security, which should provide participants with protection and a sense of security.

This situation contradicts the principle of mandatory participation in social security administration, as regulated in Article 4 point g of [Law Number 40 of 2004](#). This principle emphasizes that every person, including ad hoc election organizers, has the right to social protection and security, and the state must provide it ([Riwanto et al., 2024](#)). This state obligation cannot be ignored or reduced solely due to budget limitations or efficiency considerations.

Therefore, the substance of [Minister of Finance Letter Number S-316/MK.02/2019](#) and [S-317/MK.02/2019](#) is not by the objective of the decisions. These decisions not only contradict the general principles of good governance and the principles of social security administration but also do not align with the objective conditions faced by ad hoc election organizers. This material defect renders the decisions null and void or subject to annulment by Article 56, section (2) of [Law Number 30 of 2014](#). This material defect indicates that the decisions do not fulfill the substance that should be regulated within them, namely providing adequate social protection and security for ad hoc election organizers.

Nevertheless, based on the principle of *presumptio iustae causa*, State Administrative Decisions are presumed to be correct and can be implemented as long as a judge has not annulled them ([Sukri & Rasna, 2022](#)). This principle protects citizens from arbitrary government actions and allows the government to correct errors or shortcomings in decisions that have been issued. Therefore, the annulment of the decisions in the [Minister of Finance Letters](#) must go through the judicial review mechanism in the state administrative court ([Bima, 2023](#)). This review will assess the validity of the decisions both formally and materially, based on [Law Number 30 of 2014](#), [Law Number 5 of 1986](#), and Article 1365 of the [Civil Code](#), if there are indications of unlawful acts by the authorities (*onrechtmatige overheidsdaad*).

Thus, the substance of the decisions in [Minister of Finance Letter Number S-316/MK.02/2019](#) and [S-317/MK.02/2019](#) needs to be critically evaluated based on the rule of law, the general principles of good governance, and applicable legislation. Decisions that do not conform to these principles can lead to legal uncertainty, injustice, and public distrust in the government. Therefore, it is crucial for every state administration official, including the Minister of Finance, to always pay attention to the substantive aspect of every decision they make so that the decision is not only legally valid but also fair, beneficial, and in line with the goals of the state, while respecting human rights.

CONCLUSIONS AND SUGGESTIONS

Based on the findings and discussion, it can be concluded that [Minister of Finance Letter Number S-316/MK.02/2019](#) and [S-317/MK.02/2019](#), although valid in terms of authority, contain procedural flaws as they do not meet the drafting requirements. Specifically, they fail to provide clear reasons encompassing juridical, sociological, and philosophical considerations, and they are not based on comprehensive studies and adequate dialogue among relevant parties. Furthermore, the substance of the decisions contradicts the principles of humanity, benefit, and social justice. The substance of the decisions in these [Minister of Finance Letters](#) is problematic because it does not provide a specific budget allocation for social security registration for ad hoc election organizers. It also makes the payment of work accident compensation conditional, dependent on the availability of the leftover election implementation budget. This inconsistency results in the decisions being materially flawed and categorized as null and void or subject to annulment based on Article 56, section (2) of [Law Number 30 of 2014](#). Nevertheless, the principle of *presumptio iustae causa* still considers these decisions valid and applicable until they are annulled through the state administrative court mechanism. These decisions set an unfavorable precedent in state administration as they can create legal uncertainty for ad hoc election organizers, who should receive proper protection and social security as a form of appreciation for their contributions to the democratic process.

Based on the above conclusions, it is recommended that the Minister of Finance conduct a comprehensive review of the decision issuance procedures, particularly those related to state budget management, to ensure compliance with [Law Number 30 of 2014](#). This review should include strengthening the mechanism for providing clear reasons, encompassing juridical, sociological, and philosophical considerations, and conducting comprehensive and participatory studies involving all relevant parties. The General Election Commission and the Election Supervisory Board are recommended to improve the quality of their submitted proposals by ensuring comprehensive studies, considering the principles of democratic election

administration, and paying attention to the principles of social security administration. Ad hoc election organizers are recommended to always be proactive in fighting for their rights, including proper protection and social security, by applicable legislation and not hesitate to utilize available legal mechanisms if their rights are neglected. It is important to remember that proper protection and social security are not only a right but also a form of appreciation for their contributions to safeguarding the democratic process in Indonesia.

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