

LEGAL LIABILITY OF THE SCHOOL OPERATIONAL ASSISTANCE TEAM IN GOODS AND SERVICES PROCUREMENT THROUGH SIPLAH: DEFAULT AND DISPUTE RESOLUTION PERSPECTIVE

Wan Iswandi

Universitas Muhammadiyah Mataram
waniswandi5@gmail.com

Nurjannah Septyanun

Universitas Muhammadiyah Mataram
nurjannahs@ummat.ac.id

Yulias Erwin

Universitas Muhammadiyah Mataram
yuliaserwin@ummat.ac.id

Abstract

This research analyses the legal implications for SOA (School Operational Assistance) Teams and goods/service providers via SIPLAH (Sistem Informasi Pengadaan di Sekolah - School Procurement Information System) in cases of default, and examines the available dispute resolution mechanisms. The background to this issue is the high potential for disputes arising in educational goods and services procurement transactions facilitated by the SIPLAH system, given the complexity of the parties involved and the substance of the contracts. This study employs a juridical-normative approach by reviewing relevant laws and regulations, including those concerning School Operational Assistance (SOA) Funds and government goods and services procurement, as well as civil law principles, particularly regarding contracts and default. Data was obtained through a literature study and legal document analysis. The research findings indicate that default by either the SOA Team or a SIPLAH provider can lead to various legal consequences, ranging from compensation obligations and contract cancellation to administrative and criminal sanctions, depending on the nature and impact of the default. The dispute resolution mechanisms that can be pursued include amicable settlement (*musyawarah mufakat*), mediation, arbitration, or litigation through the district court. A deep understanding of the rights and obligations of the parties, as well as dispute resolution procedures, is expected to minimise the risk of default and ensure the effectiveness and accountability of SOA Fund utilisation. This study contributes to the development of legal doctrine regarding the legal responsibilities of School Operational Assistance Teams in electronic procurement through SIPLAH by clarifying the legal consequences of default and proposing a more effective dispute resolution framework.

Keywords: Default, SOA Team, SIPLAH, Dispute Resolution, SOA Fund.

I. PENDAHULUAN

School Procurement Information System (SIPLah) is an electronic system used by educational units to procure goods/services, SIPLah can be accessed through the siplah.kemdikbud.go.id link. SIPLah has developed its features which refer to the rules for the procurement of goods/services

regulated in the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 18 of 2022 concerning Guidelines for the Procurement of Goods/Services by Education Units. The Procurement of Goods or Services process carried out by the Education Unit can be efficient, accountable, effective and

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transparent by using SIPLah, by using SIPLah the Education Unit will also be able to obtain goods/services that suit the needs.¹

In the 1945 Constitution of the Republic of Indonesia, it states that "the state is obliged to serve every citizen to fulfill his rights and needs within the framework of proper public services". So that the government has an obligation to organize and continue to improve the quality of public services for all citizens, not only that the government must also provide and facilitate public needs that can be accessed by all members of society.²

Menteri Keuangan Sri Mulyani explained that "the distribution of School Operational Assistance (SOA) funds starting from the 2020 fiscal year will be carried out from the state general cash account directly to the school account. The goal is to cut bureaucracy so that schools can more quickly receive and use the School Operational Assistance funds for school operations".³

In the process of procuring goods or services, there is a philosophy that the procurement of goods or services is an effort to obtain the desired goods or services which in the process uses logical thinking, is carried out systematically, follows applicable ethics and norms, and is based on the process and method

of procurement of goods or services that are standard. So that if the general norms used in the procurement process of goods or services are interpreted as legal joints, then the norms in the procurement of goods or services can be interpreted as legal norms or legal rules that must be implemented and if violated, they will receive legal sanctions.⁴

Previous studies mainly discuss the technical implementation and accountability of School Operational Assistance Funds. However, studies specifically analysing the legal consequences of default committed by either the School Operational Assistance Team or SIPLAH providers, together with dispute settlement mechanisms, remain very limited. Therefore, this study focuses on analysing those legal consequences from the perspective of Indonesian civil and administrative law.

Therefore, this study addresses two issues:

1. How is the legal responsibility of the School Operational Assistance Team regulated in procurement through SIPLAH?
2. What legal consequences arise in the event of default and how should disputes be resolved?

¹

https://siplah.kemdikbud.go.id/index.php/tentang_sipla_h. Diakses 18 September 2023

² Zaenal Arifin, "Tindak Pidana Korupsi Dalam Proses Pengadaan Barang Dan Jasa Pemerintah," *Jurnal Hukum Responsif* 5, no. 5 (2017): 54–62.

³ Change the policy, starting this year the distribution of SOA funds directly to schools," *Kontan*,

2020, <https://nasional.kontan.co.id/news/ubah-kebijakan-mulai-tahun-ini-penyaluran-dana-SOA-langsung-ke-sekolah>. Retrieved 18 September 2023

⁴ <https://bppk.kemenkeu.go.id/balai-diklat-keuangan-malang/artikel/artikel-prinsip-prinsip-pengadaan-barangjasa-apakah-harus-dipedomani-016149>. Diakses 18 September 2023

II. RESEARCH METHODS

This research employs normative legal research using a statutory approach, conceptual approach, and case approach. Normative legal research is conducted by examining legal norms contained in legislation, legal principles, legal doctrines, and court decisions relevant to the legal issues under study.⁵

The statutory approach is used to analyse the legal framework governing the procurement of goods and services through the School Procurement Information System (SIPLah), particularly the Regulation of the Minister of Education, Culture, Research and Technology Number 18 of 2022 concerning Guidelines for the Procurement of Goods and Services by Educational Units, the Regulation of the Minister of Education, Culture, Research and Technology Number 63 of 2022 concerning Technical Guidelines for the Management of School Operational Assistance Funds, the Indonesian Civil Code (Burgerlijk Wetboek), and Law Number 30 of 1999 concerning Arbitration and Alternative Dispute Resolution.

The conceptual approach is employed to analyse legal doctrines relating to contractual liability, default (wanprestasi), legal responsibility, procurement law, legal certainty, and dispute resolution. Meanwhile, the case approach is used by examining legal practices relating to the management of

School Operational Assistance Funds and judicial decisions concerning the misuse of School Operational Assistance Funds in order to evaluate the legal consequences arising from default in procurement transactions conducted through SIPLah.

The legal materials used consist of primary legal materials, namely legislation governing School Operational Assistance Funds, government procurement, civil law, and dispute resolution; secondary legal materials, including legal textbooks, scientific journal articles, and expert opinions; and tertiary legal materials, such as legal dictionaries and official government publications.

Legal materials were collected through library research and analysed qualitatively using deductive legal reasoning by interpreting legal norms systematically and relating them to the legal issues concerning the responsibilities of the School Operational Assistance Team and dispute resolution mechanisms arising from default in procurement through SIPLah.

III. RESULTS OF RESEARCH AND DISCUSSION

The management of School Operational Assistance funds by the Education Office, in this case, acts as a Regional School Operational Assistance team that approves and ratifies and controls activity plans and budgets

⁵ Irawan Soehartono. *Metode Penelitian Sosial* (Bandung : Remaja Rosda Karya, 2021), hal. 9.

as well as their realization by schools receiving School Operational Assistance funds. The management of School Operational Assistance funds on the school side includes three aspects, namely planning in the form of a School Budget Work Plan outlined in the School Activity Plan and Budget Application, implementation and administration in the form of an accountability letter, and reporting in the form of an accountability report. Management from planning to reporting must be carried out properly and orderly because it will affect the potential for fraud. These three activities are controlled by the Regional School Operational Assistance team under the Mataram City Education Office so that these activities are avoided from unexpected mistakes. Internal control in order to control the use of School Operational Assistance funds by schools under the Mataram City Education Office is carried out through several processes, such as socialization of the management of School Operational Assistance funds.

Pengelola dana SOA di pihak sekolah kurang memahami bagaimana mengelola dana SOA yang diterima. Kurangnya pemahaman ini akan berimbas pada pengelolaan dana SOA yang kurang maksimal bahkan salah dalam implementasinya. Edukasi yang diberikan melalui sosialisasi pengelolaan dana SOA dapat meminimalisir kesalahan pengelolaan dana SOA karena kurangnya pemahaman dari penerima dana SOA .

Control efforts are also carried out through the implementation of SOA fund

guidance SOPs. The implementation of existing SOPs makes the management of SOA funds more structured. Through this Standard Operating Procedure, the regional SOA team also maximizes its education so that the management of SOA funds at the school level is avoided from mistakes due to lack of understanding. The provision of technical guidance and briefing is also carried out as an effort to control internal control. The form of control carried out is that the regional SOA team checks the documents made by way of Application Management of Activity Plans and School Budgets.

The Regional SOA team conducts monitoring on a scheduled basis per quarter by directly ensuring that the purchases made by schools have physical manifestations or evidence. The last step as an internal control effort is implemented through the provision of disbursement recommendation letters by the Education Office to schools receiving SOA funds. The SOA fund manager has an authorization function so that the disbursement of funds occurs when the authorizer as the authorized party carries out his function.

The Mataram City Education Office has an organizational structure that at the same time affirms the different duties and authorities of each existing field. To discipline schools, the Agency calls schools that have not completed SOA fund management documents when the collection time is approaching. Risk Assessment is implemented through the determination of the objectives of the Regional

SOA team, identification of risks both internally and externally. SOA funds received by schools are often misused or not in accordance with their designation. This can happen due to various factors, such as the lack of understanding of the school in the management of SOA funds. Faktor lain yang dapat menyebabkan hal ini terjadi adalah karena kesengajaan dari pihak pengelola sendiri dengan tujuan menguntungkan diri sendiri. Identifikasi dan analisis resiko ini digunakan untuk menyusun kegiatan pengendalian yang dapat mencegah resiko tersebut terjadi.

Another factor that can cause this to happen is due to the intentionality of the manager himself with the aim of benefiting himself. Identification and analysis of these risks are used to develop control activities that can prevent these risks from occurring. The next process of control activities is the examination of planning and reporting documents, these two documents are compared along with the evidence. The audit is carried out to ensure the suitability of the planning documents with the realization contained in the Accountability Report. Finally, in order to carry out internal control activities, the Agency issued a letter of recommendation for the disbursement of SOA funds as a document that must be brought to disburse SOA funds that have entered through the school account of the recipient of SOA funds. This document is issued when the School has completed the procedures that have been described

previously so that when this letter of recommendation is issued, it can be ensured that the reporting documents collected by the School are complete in accordance with the technical instructions for managing SOA funds. The next control component is in the form of information and communication, the implementation is in the form of the use of School Budget Plan Application Management (SBPAM). In order for communication to run effectively, the Agency has created a special communication group for schools that receive SOA funds to inform everything related to SOA funds. The last control component is in the form of internal control monitoring, which is applied through evaluations that are carried out every year and compare the performance of the regional SOA team under the Mataram City Education Office with the SOA team in other regions. This evaluation discusses the development of SOA fund management carried out, including obstacles and problems encountered in the year in question. So that in the evaluation, there are also efforts to improve steps that will be carried out by the Regional SOA team.

Main duties and functions of the SOA Fund management implementation team (SOA):

1. PRINCIPAL

- a) Drafting and Signing RKAS which covers all sources of school funds;
- b) Transparently announce the use of SOA funds in schools;

- c) Be formally and materially fully responsible for the use of SOA funds received;
- d) Providing services and handling public complaints;
- e) Responsible for verification, validity, and updating of basic education data completely and periodically into the system that has been provided by the Ministry of Education and Culture.

2. SCHOOL TREASURER

- a) Be formally and materially responsible for the use of SOA funds received;
- b) Make a quarterly SOA fund utilization realization report (SOA -K3 to SOA -K7C Form) as a form of accountability for the use of funds Create and sign a cash closing register form and cash audit minutes;
- c) Make and sign the cash closing register form and cash audit minutes;
- d) Creating a Regular SOA Fund Accountability report;
- e) Doing bookkeeping in an orderly manner.

3. THE TEACHER

- a) Participate in the RKAS Preparation Meeting which covers all sources of school admission;
- b) Participate in Transparently announcing the use of Regular SOA funds in schools;
- c) Participate in providing services and handling community complaints

4. KOMITE SEKOLAH

- a) Participate in the preparation and signing of the RKAS which covers all sources of school funds;
- b) Participate in Transparently announce the use of Regular SOA funds in schools Participate in Providing services and handling community complaints Student guardians;
- c) Participate in the Regular SOA Fund RKAS Preparation Meeting;
- d) Participate in Transparently announcing the use of Regular SOA funds in schools;
- e) Participate in providing services and handling community complaints.

Internal control of SOA fund management at the Mataram City Education Office is implemented through six control activities, namely socialization of SOA fund management, implementation of guidance SOPs, conducting technical guidance on SOA fund management, checking various SOA fund management documents, monitoring and evaluation, and providing recommendation letters for the disbursement of SOA funds. The Internal Control applied by the Education Office to the management of SOA funds carried out by schools is in accordance with the Government Internal Control Standards (SPIP). This conformity is evidenced by the fulfillment of the five control components in SPIP. This research has limitations in its scope, this research is limited to the elaboration of the application of the internal control model at the Mataram City Education Office and then compares it with the rules of SPIP and the SOA

fund Juknis. For the next researcher, it is recommended to complete this study by focusing on the evaluation of internal control and the solutions that can be offered to complement the internal control applied according to the results of the evaluation. So that research on this topic has a more comprehensive and sustainable scope of discussion.

3.1 Role and Legal Responsibility of the SOA Team (SOA) in the Procurement of Goods and Services Through the Procurement Information System (Siplah):

In the procurement system of goods and services in the education sector, especially in the management of SOA funds, the role and responsibility of the SOA Team is very vital. This is because they are the spearhead in ensuring that the procurement process runs according to the rules, is transparent, accountable, and effective. The use of the Procurement Information System (SIPLah) as an electronic platform further emphasizes the importance of this role in avoiding deviant practices and increasing efficiency.

a. The Role of the SOA Team in the Procurement of Goods/Services

1. Planning and Submission of Needs

Identify the needs of goods and services needed to support teaching and learning activities and school operations. In planning and budgeting school needs, adjusted to the funds obtained from SOA

funds, the amount of funds obtained by the number of students in the school at the elementary school level, the amount of SOA funds received by students is Rp. 900,000,- while in Tingkar Secondary School, the SOA funds received by students are Rp. 1,100,000,- per student within one year. So the total amount of SOA funds received by each school, both public and private, under the auspices of the Mataram City Education Office, is multiplied by the total number of students in the school.

1. Procurement Management Through SIPLah

Conducting the procurement process online through the SIPLah platform, starting from finding suppliers, selecting offers, to transactions and payments. In the field of shopping through SIPLah in conjunction with school partners, the procurement of school necessities in accordance with ARKAS which has been approved by the Mataram City Education Office, the school orders goods through SIPLah online, after the goods are delivered to the school, payment is made via transfer to the account number that has been listed in the SIPLah application. There are several online market management partners (PPMSE) in SIPLah that provide various stores and products for the needs of educational units. Some of the PPMSEs registered with the Ministry of Education and Culture's SIPLah are PT Eureka Bookhouse, PT Global Digital Niaga

(Blibli), PT Intan Pariwara, PT Ladang Karya Husada (Toko Ladang), PT Masmedia Buana Pustaka, PT Mitra Edukasi Nusantara (Gramedia), PT Telekomunikasi Indonesia, and PT Temprina Media Grafika.

2. Supervision and Control

Ensure that the goods/services received are in accordance with the specifications, quantity, and time that has been planned. In every purchase it has been planned at ARKAS Each school and has been approved by the SOA team and the Mataram City Education Office. So the implementation of the use of funds is in accordance with the planned budget so that the goods or services purchased or ordered in the amount and time in each semester have been determined.

3. Reporting and Documentation

Creating procurement related reports as part of accountability for the use of SOA funds. In the SOA fund reporting system in each school, there is already a reporting system determined by the Mataram City Education Office in the ARKAS Application in detail in the Monthly Report, Monthly Report and Annual Report which is contained in the General Cash Book, Bank Assistant Cash Book, Tax Assistant Book, Cash Assistant Cash Book, Realization Recapitulation, Recapitulation of Realization of Consumables, Recapitulation of the Realization of Capital Goods/Assets, Expenditure Object Detail

Book, Statement of Absolute Responsibility, and Report on the Realization of SOA Fund Receipts and Expenditures.

b. Legal Responsibilities of the SOA Team

In the legal context, the SOA Team's responsibilities include administrative, financial, and criminal aspects. Here's the full description:

1. Administrative and Financial Responsibilities

Compliance with Laws and Regulations

The SOA Team must ensure that the entire procurement process follows applicable regulations, such as the Presidential Regulation on the Procurement of Government Goods/Services, the Regulation of the Minister of Education, and provisions related to the management of SOA funds.

2. Accountability for the Use of Funds

3. They are fully responsible for the use of budgeted funds, must be able to demonstrate that procurement is carried out transparently, effectively, and efficiently. In the field, accountability for the use of SOA funds has been carried out by making a report every month, and per semester and annually in the ARKAS application, after entering the report in the application, a physical report that has been signed by the principal and treasurer is also made as

evidenced by shopping receipts either through SIPLah or directly.

4. Documentation and Administration

All processes must be fully and accurately documented as proof of accountability if there is an audit or inspection from the authorities. All activities are coordinated in accordance with the program held so that the audit process by the BPK team and the Inspectorate

5. Criminal Liability

If in the procurement process there are corrupt practices, collusion, nepotism (KKN), or misuse of funds, the SOA Team can be punished in accordance with the applicable legal provisions. They can be subject to criminal sanctions, such as imprisonment, fines, or revocation of certain rights. Liability in case of Irregularities and Fraud or Embezzlement. If it is proven that there is fraud against the provider of goods/services or embezzlement of funds, the SOA Team members involved can be prosecuted legally.

6. Legal Responsibility in the Use of SIPLah

Since procurement is carried out through SIPLah, SOA Team members must understand and comply with the mechanisms and provisions of the system. Ensure transactions are carried out Transparently and honestly, do not manipulate data or fraud in the selection

of suppliers ensure that the goods/services received are in accordance with orders and specifications if they violate these provisions, they can be subject to administrative or criminal sanctions according to the provisions of the law. The analysis of legal roles and responsibilities, an in-depth analysis of the SOA Team's legal roles and responsibilities in procurement through SIPLah can be described as follows:

a) The Relationship between Legal Roles and Responsibilities

The role of the executor must be balanced with legal responsibility to ensure that all processes are carried out according to the rules. Failure to perform this role can lead to serious legal consequences, including criminal sanctions.

b) The Importance of Compliance with Regulations and Electronic Procurement Systems

The use of SIPLah as a procurement platform requires SOA Team members to understand the applicable procedures, procedures, and provisions. Non-compliance or negligence may result in default or violation of the law.

c) The Need for Capacity Building and Supervision

To reduce the risk of violating the law, there is a need for adequate

training and supervision of SOA Team members. In addition, the involvement of other parties, such as inspectorates or law enforcement officials, is critical in ensuring accountability.

d) Accountability and Transparency as Key Pillars

In the procurement of goods/services, the principles of transparency and accountability must be upheld. This not only protects the rights of schools and goods/service providers, but also protects SOA Team members from allegations of violations of the law. Ensuring that the procurement process of goods and services through SIPLah runs according to the rules and does not cause defaults or violations of the law, the roles and responsibilities of the SOA Team must be understood in depth and carried out professionally. They must be able to carry out administrative, supervision, and documentation functions with full integrity and in accordance with the provisions of the law. In addition, the support of clear policies, ongoing training, and supervision from

relevant parties is essential so that procurement runs transparently, accountably, and meets applicable legal standards.

Thus, the success of procurement through SIPLah is highly dependent on the awareness and commitment of SOA Team members in carrying out their legal roles and responsibilities fully and responsibly.

c. Legal Impact for the Parties in the Event of Default

Default is a condition in which one of the parties to the agreement (usually the debtor) does not fulfill or neglects to perform its obligations as agreed upon in the agreement made with the other party (creditor).⁶ Default (non-fulfillment of promises in an agreement) can occur either for intentional or unintentional reasons.⁷ A debtor is said to be negligent (default) if he does not fulfill his obligations in accordance with the agreement, or fulfills his obligations but not on time or not in accordance with the agreement made in the contract.⁸

Default is contained in article 1243 of the Civil Code, which states that:

⁶ Salim HS, *Introduction to Written Civil Law (BW)*, (East Jakarta: Bumi Aksara 2021) p.180.

⁷ Ahmadi Miru, *Contract Law & Contract Planning*, (Jakarta : PT. Raja Grafindo Persada, 2014), p. 74

⁸ A. Subekti and R. Tjitrosudibio, *Civil Code*, (Jakarta: PT. Balai Pustaka, 2022), p.146

"reimbursement of costs, losses and interest due to non-fulfillment of an agreement, only begins to be obligatory, if the debtor, after being declared negligent in fulfilling his obligation, continues to fail to do so, or if something that must be given or made by him, can only be given or made by him, can only be given or made within the grace period that he has exceeded".⁹

In the context of the use of SOA funds through Siplah, the agreement in question can be in the form of an agreement between the school (represented by the SOA Team) and the provider of goods/services (through Siplah), or an agreement in the use of Siplah itself that binds the user (school and provider).

In the city of Mataram, the use of the School Procurement Information System (SIPLah) is enforced in accordance with Permendikbud Number 18 of 2022. With the presence of the School Procurement Information System (SIPLah) which offers many advantages, the principles of procurement of goods or services carried out by the Education Unit as stated in Article 3 of the Minister of Education and Culture-Research and Technology Number 18 of 2022 concerning guidelines for the Procurement of Goods/Services by Education Units can be achieved. The

principles of procurement of goods or services are based on Permendikbud Number 18 of 2022 concerning guidelines for the Procurement of Goods/Services by Education Units, namely:

1. Effective and Efficient

Simplifying and simplifying the reporting obligation by education units.

2. Transparent

Encourage transparency between PBJ implementers and Providers.

3. Open

Disclosure of information on the details of shopping transactions.

4. Compete

The Education Unit gets a competitive offer.

5. Fair

Protect and provide a sense of security for the perpetrators and those responsible

6. Accountable

Increase good accountability and improve the quality of PBJ in the Education Unit.

The following are the legal repercussions that may arise for the SOA Team and Siplah in the event of a default:

a) Legal Impact for SOA Team

The SOA team, as a representative of the school, has responsibility for managing

⁹ Ahmadi Miru and Sakka Pati, *Ikatan Law*, (Depok: PT. Raja Grafindo Persada, 2018), p. 12 The Gospel of Jesus Christ

SOA funds and implementing the procurement of goods/services. If the SOA Team commits a default, the legal impact can include:

- Administrative Sanctions

Delay or Termination of SOA Fund Disburse. The Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) or related agencies may postpone or stop the distribution of SOA funds to schools if it is proven that there has been abuse or violations in their use. Written reprimand, official reprimand from the authorized agency as a warning of violations committed. Revocation of School Status (in extreme cases). Although very rare, serious and repeated violations associated with the management of public funds can lead to more severe sanctions.

- Civil Sanctions

Lawsuit by the Goods/Services Provider If the SOA Team does not fulfill its obligations to the goods/services provider that has been agreed through Siplah (e.g. not paying according to schedule, unilaterally canceling the order without a valid reason), the provider may file a civil lawsuit to demand the

fulfillment of obligations or compensation. Claim for Damages: Providers can claim compensation for losses they suffer as a result of the SOA Team's default, such as lost profits, operational costs.

From the results of research in the field, it can be explained related to defaults in the use of SIPLah:

1. The Use of SIPLah in School Goods Shopping

SIPLah (Government Procurement Information System) is an official platform used by the government, including schools, to procure goods and services electronically. In practice, schools usually budget funds through the SOA Team (SOA) for the purchase of school facilities and infrastructure (Sapras).

2. Obstacles experienced in the field

Even though the funds have been budgeted and procurement procedures are carried out according to the rules, there are several problems that often arise and cause defaults, including: Delay in Delivery of Goods: Goods ordered through SIPLah sometimes arrive at the school past the expected time, thus hindering teaching and learning activities and the construction of school facilities. Goods Not in Accordance with Quantity or Specifications: Sometimes the goods received are not in accordance

with the quantity ordered or do not meet the desired specifications, resulting in inefficient use of funds and suboptimal procurement results. Transaction Process Not Following Procedure: In general, the SOA Team conducts goods procurement transactions through applicable procedures, starting from submitting needs, selecting suppliers through SIPLah, to the payment process. However, obstacles still arise at the stage of delivery and receipt of goods.

Causes of Default

Some of the factors that cause this default include limited Supervision and Control, lack of Coordination with Goods Providers, quality and Competence of Goods Providers registered with SIPLAH, Inadequate Logistics Conditions and Delivery Infrastructure

- Improvement Efforts Made to Reduce Defaults

Schools and related parties need to carry out, Strict Monitoring of Goods Delivery, Verification of Goods Upon Receipt to match the order before receiving and signing proof of receipt, Evaluation and Selection of Goods Providers who have a good track record and are able to meet the time and quality of delivery, Strengthening Coordination and Communication between schools, providers, and SIPLah management, With these steps, It is hoped

that the level of default in procurement through SIPLah can be minimized and procurement results will be more optimal and timely.

- Criminal Sanctions

Corruption Crimes: If the default committed by the SOA Team contains elements of abuse of authority, state losses, or bribery related to the use of SOA funds, this can be categorized as a criminal act of corruption. The impact can be in the form of prison sentences and fines.

In cases that occur in the field, legal issues in the management of SOA funds in Mataram City occur in cases of administrative errors, civil cases and criminal cases. In the event that cases of administrative and civil errors can be resolved with the inspectorate as a guide to the use of SOA funds by improving the administration and compensation or refund of SOA funds to the school's SOA account, which can be paid in installments and used again in accordance with the technical use of SOA funds, while in a criminal case that occurred to one of the former principals of a State Elementary School who was sentenced to 5.5 years in prison and in addition, was charged with paying a fine of Rp 300 million in addition to two years and six months of imprisonment, as well as state compensation of Rp 844.12 million, through a court decision Number: 2/Pid.Sus-TPK/2022/PN Mtr. The decision

stated that the principal had committed a violation of the law in the form of a criminal act of corruption, in the form of Article 2 paragraph (1) juncto article 18 of Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Corruption Crimes. It is known that in this case, the principal managed the budget and SOA for 2015-2017 amounting to Rp 1.6 billion. The budget is used for various activities. Among them are financing physical projects, purchasing ATK, and purchasing consumption for the implementation of the program. However, the use of SOA funds is not in accordance with the juklak and technical guidelines for the management of SOA funds.¹⁰

As for cases that are resolved administratively and/or civilly, several cases are found in their accountability efforts, so improvements are made, so that funds are returned to the SOA account of each school and reused in accordance with the juklak and technical management of SOA funds.

Legal Impact for SIPLah (Platform and Manager)

SIPLah as an e-marketplace platform and its managers also have responsibilities.

Defaults committed by SIPLah or the failure of its system can have legal repercussions.

1) Administrative Sanctions

Warning or Reprimand from the Ministry of Education and Culture, if SIPLah does not carry out its functions properly, experiences significant and repeated technical disturbances, or does not comply with regulations related to the procurement of government goods/services, the Ministry of Education and Culture can issue a warning or reprimand. Evaluation and Audit: The Ministry of Education and Culture can conduct evaluations and audits of SIPLah's performance. Termination of Cooperation (in extreme cases): If the problem with SIPLah is very serious and cannot be resolved, the Ministry of Education and Culture may terminate the cooperation with the SIPLah manager.

2) Civil Sanctions

Lawsuit by the School (SOA Team), if SIPLah experiences a technical malfunction that causes losses to the school (e.g. procurement delays, payment difficulties), the school can file a civil lawsuit against the SIPLah manager to claim compensation. Lawsuit by the Goods/Services Provider, if SIPLah does not

¹⁰<https://putusan3.mahkamahagung.go.id/direktori/index/pengadilan/pn-mataram/kategori/korupsi-1.html>. Diakses 18 September 2023

facilitate transactions properly, there is an error in the payment system, or the provider suffers losses due to problems with the platform, the provider can file a lawsuit. Claim for Damages. The school or provider may claim compensation for the losses they suffer as a result of Siplah's failure or default.

Dispute Resolution Through Litigation

In Article 6 paragraph 1 of Law No. 30 of 1999 concerning Arbitration and Alternative Dispute Resolution states that "civil disputes or differences of opinion can be resolved by the parties through alternative dispute resolution based on good faith by setting aside litigation settlement in the District Court". So it can be concluded that litigation is the process of resolving legal disputes in court involving the parties to the dispute. In the litigation process, each party has the same rights and obligations in filing a lawsuit and rejecting the lawsuit. The process of resolving disputes through the courts often results in adversarial decisions, where there are two opposing parties and the result is a win-lose decision. One of the main drawbacks of the litigation process is that it is often slow, time-consuming, and can involve significant costs.

Non-Litigation Dispute Resolution

Alternative Dispute Resolution (ADR) is a method of dispute resolution outside of the

traditional judicial system. ADR includes a variety of techniques and procedures designed to resolve disputes without going through the courts. ADR is often more flexible, fast, and cost-efficient compared to litigation. Alternative Dispute Resolution (ADR) in Indonesia often reflects local cultural values that prioritize peaceful and harmonious dispute resolution. In Indonesia, consensus deliberation is a form of dispute resolution that is strongly influenced by family and communal cultural values.¹¹

Out-of-court dispute resolution in Indonesia is known as Alternative Dispute Resolution (APS), which includes various methods such as arbitration and mediation. The legal basis for one form of APS, namely arbitration, is regulated in Law Number 30 of 1999 concerning Arbitration and Alternative Dispute Resolution. Out-of-court dispute resolution in Indonesia not only has a legal basis but is also deeply connected to the cultural values and customs of the community. The concept of consensus deliberation is an integral part of Indonesian culture and is in line with the principles stated in the 1945 Constitution of the Republic of Indonesia. Therefore, the concept of Alternative Dispute Resolution (ADR) in Indonesia can be well accepted by the community for several reasons related to local cultural values and customs.¹²

¹¹ Nita Triana. 2019. *Alternative Dispute Resolution (Alternative dispute resolution with Mediation, Arbitration, Negotiation and Conciliation*

model). Yogyakarta. Publisher : Kaizen Sarana Edukasi. Thing. Sec. 4.

¹² Rika Lestari. *Perbandingan Hukum Penyelesaian Sengketa Secara Mediasi di Pengadilan* Jurnal Ilmiah "Advokasi" Vol. 14, No. 02, July, 2026

Some interpret Alternative Dispute Resolution (APS), or Alternative Dispute Resolution (ADR), as an approach to out-of-court dispute resolution that offers a variety of alternative mechanisms for resolving disputes. The APS includes several methods that can be used as an alternative to litigation in court. Article 1 Number 10 of Law Number 30 of 1999 concerning Arbitration and Alternative Dispute Resolution states "Alternative Dispute Resolution is an institution for resolving disputes or differences of opinion through a procedure agreed upon by the parties, namely settlement outside the court by means of consultation, negotiation, mediation, conciliation, or expert judgment".¹³ Meanwhile, Alternative Dispute Resolution (APS) as an Alternative to Adjudication includes various dispute resolution methods that are consensus or cooperative. In contrast to the adversarial litigation or adjudication process, APS prioritizes the principles of cooperation and the achievement of mutual agreement.¹⁴

In the event of a dispute related to the use of SOA funds through Siplah (either between the SOA Team and the provider, or between the SOA Team/provider and Siplah), there are several settlement mechanisms that can be taken:

1. Through Features or Procedures Provided by Siplah

Siplah as an e-marketplace platform usually has internal features or procedures to handle disputes between buyers and sellers. This can be a complaint system, online mediation, or other internal dispute resolution mechanisms. Parties are advised to take advantage of this feature first.

2. Mediation

If the deliberation is unsuccessful, the parties can use the services of a neutral mediator to help find a solution. The mediator does not have the authority to decide, but assists in communication and negotiation. Mediation can be carried out by an independent mediator or a mediation institution.

3. Conciliation

Similar to mediation, however, the conciliator can provide advice or recommendations for dispute resolution, although the final decision remains with the parties.

4. Arbitrase

If the parties agree, the dispute can be resolved through arbitration. Arbitration is the settlement of an out-of-court dispute

dan di Luar Pengadilan di Indonesia. Jurnal Ilmu Hukum. Vol. 3 No. 2. Hal. 219.

¹³ Article 1 Number (10) of Law Number 30 of 1999 concerning Arbitration and Alternative Dispute Resolution.

¹⁴ Rika Lestari. *Comparison of Mediation Dispute Resolution Laws in Court and Out of Court in Indonesia*. Journal of Legal Sciences. Vol. 3 No. 2. Thing. 219 and 220.

decided by an arbitrator or arbitration tribunal. The arbitration award is final and binding on the parties. Arbitration clauses are often included in agreements.

If a dispute involves indications of misuse of public funds, fraud, or regulatory violations, the SOA Team, the provider, or other parties who know may report the matter to the appropriate agencies, such as the Ministry of Education and Culture, the Inspectorate General, or law enforcement officials (Police, Prosecutor's Office). In practice, Internal Resolution and Deliberation are prioritized, for minor disputes or misunderstandings, direct resolution between the SOA Team and the provider, or through the Siplah feature, is the most efficient way. Important Documentation, always keep all proof of communications, orders, payments, and other related documents. Complete documentation is essential if the dispute progresses to a more serious stage. Understand Siplah's Terms of Use: The SOA team and the provider should have a good understanding of the agreed terms of use of Siplah, as these often contain clauses about dispute resolution. Legal consultation, if the dispute is quite complex or involves the potential for substantial losses, it is advisable to consult a legal expert. By understanding the potential legal

impact and dispute resolution mechanisms, it is hoped that the parties can act prudently and responsibly in the use of SOA funds through Siplah to avoid problems in the future. As for cases that are resolved administratively and/or civilly, several cases are found in their accountability efforts, so improvements are made, so that funds are returned to the SOA account of each school and reused in accordance with the juklak and technical management of SOA funds.

IV. CONCLUSION

The School Operational Assistance Team plays a strategic role in planning, implementing, supervising, and reporting the procurement of goods and services through the School Procurement Information System (SIPLah). Consequently, the Team bears administrative, civil, and, where applicable, criminal responsibility for ensuring that procurement activities comply with applicable procurement regulations, civil law principles, and the principles of transparency, accountability, efficiency, and effectiveness governing the management of School Operational Assistance Funds.

Default committed either by the School Operational Assistance Team or by goods and service providers gives rise to legal consequences under the Indonesian Civil Code, including the obligation to compensate losses, fulfil contractual obligations, contract

termination, and administrative sanctions. Where default involves fraud, corruption, or abuse of authority causing state financial losses, criminal liability may also arise under the applicable anti-corruption legislation. The legal consequences therefore depend upon the nature and severity of the contractual breach.

Disputes arising from procurement through SIPLah should primarily be resolved through deliberation and Alternative Dispute Resolution mechanisms, including mediation, conciliation, and arbitration, before resorting to litigation before the district court. Such mechanisms are more consistent with the principles of efficiency, legal certainty, and good governance in public procurement.

This research contributes to the development of procurement law by clarifying the legal responsibilities of School Operational Assistance Teams in electronic procurement transactions and highlighting the need for more comprehensive regulations governing contractual liability and dispute resolution involving SIPLah. Strengthening these regulatory aspects is expected to improve legal certainty, accountability, and the effective management of School Operational Assistance Funds within Indonesia's education system.

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