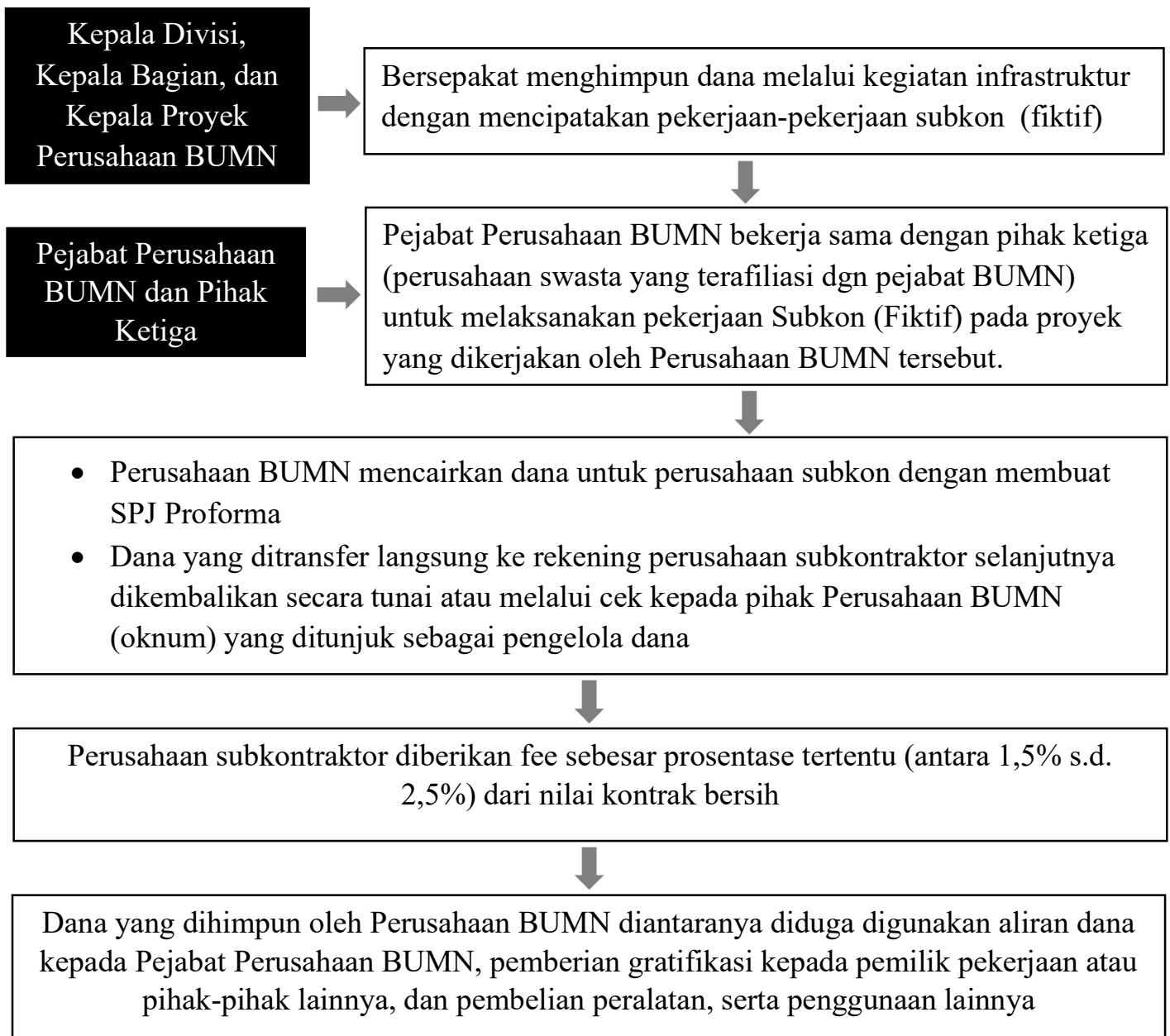


Modus Operandi Pengadaan Fiktif



Modus Operandi Pengadaan Fiktif

**BOD BUMN
Meeting, Membahas
& menyetujui
(keepakatan)**

- Menggunakan mitra penjualan dan nilai (besaran) dana proyek yang diambil melalui mitra usaha untuk memberikan dana kepada user dalam rangka memperoleh proyek dan penggunaan lainnya;
- Pelaksanaan teknis kegiatan mitra penjualan dilakukan oleh Direktorat terkait tanpa persetujuan BOD dengan dasar pemberian kuasa BOD kepada direktorat terkait; dan
- Melakukan perubahan SOP perihal Penunjukan Mitra Penjualan.

**Membangun Kerjasama
dengan Mitra
(Perusahan Swasta)**

- Pejabat BUMN bekerjasama dengan mitra usaha (perusahaan swasta)
- Mitra dan manajemen menandatangani kontrak, Mitra tidak melakukan kegiatan sesuai kontrak dan hanya menyusun SPJ Proforma untuk dasar pencairan dana

**Pencairan Dana
kepada Para Mitra**

Perusahaan BUMN mentransfer dana langsung ke rekening perusahaan mitra penjualan untuk selanjutnya dikembalikan secara transfer/tunai/cek ke pihak (oknum) Perusahaan BUMN maupun ke pihak lain atas perintah pihak Perusahaan BUMN

Penggunaan Dana

Dana yang dihimpun digunakan untuk pemberian aliran dana kepada pejabat BUMN tertentu, pembayaran komitmen manajemen kepada pihak pemilik pekerjaan (customer/end user) dan pihak-pihak lainnya serta pengeluaran lain yang tidak didukung bukti

Fictitious Procurement

Head of Division, Head of Project in SOE



They agreed to raise funds through infrastructure activities by creating subcontractor jobs (fictional)



The officials of the State-Owned Enterprises (SOE) collaborated with a third party (a private company affiliated with the SOE officials) to carry out subcontractor work (fictional) on a project undertaken by the SOE company



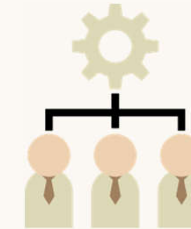
- The State-Owned Enterprises disbursed funds to the subcontracting company by creating a Proforma Invoice (SPJ Proforma)
- The funds transferred to the subcontractor company's account are subsequently returned in cash or via a check to the appointed personnel of the State-Owned Enterprises (individual involved) who acts as the fund manager



Funds gathered by the State-Owned Enterprises are suspected to be used for various purposes, including alleged fund transfers to the officials of the company, providing gratifications to project owners or other parties, and purchasing equipment and other expenses.



The subcontractor company is granted a fee of a certain percentage (ranging from 1.5% to 2.5%) of the net contract value



NB:
SOE= State-Owned Enterprise

Fictitious Procurement

BOD BUMN Meeting, Discussing, and Approving (Agreement)



- Utilizing sales partners and the amount of project funds obtained through business partners to provide funds to users for acquiring projects and other purposes;
- The technical implementation of sales partner activities is carried out by the relevant Directorate without requiring the approval of the Board of Directors, based on the delegation of authority by the Board of Directors to the respective Directorate; and
- Making changes to the SOP regarding the Appointment of Sales Partners.



Establishing Collaboration with Partners (Private Companies).



- Officials of state-owned enterprises collaborate with business partners (private companies);
- The partners and management sign a contract, but the partners do not carry out activities according to the contract and only prepare a Proforma SPJ (Statement of Expenditure) as the basis for fund disbursement.



Disbursement of Funds to The Partners



The state-owned company transfers funds directly to the sales partner's company account, which will subsequently be returned via transfer/cash/cheque to the (individuals involved) of the state-owned company or to other parties upon the instruction of the state-owned company



Utilization of Funds



The collected funds are used for providing financial flows to specific officials of state-owned enterprises, paying management commitments to the job owners (customers/end users) and other parties, as well as other expenditures not supported by evidence

NB:
SOE= State-Owned Enterprise