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CORPORATE ACCOUNTABILITY FOR CONTRACTOR DEVIATIONS IN CONSTRUCTION PAYMENT CLAIMS: LEGAL, ETHICAL, AND GOVERNANCE PERSPECTIVES

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Abstract

The Indonesian construction industry is central to national infrastructure and economic development, yet construction projects remain vulnerable to contractual, ethical, and governance risks. This article examines corporate accountability for contractor payment-claim deviations in an Indonesian construction project, focusing on the interaction between contract law, professional ethics, Good Corporate Governance, and ISO 9001:2015-based quality management. The study adopts a normative juridical approach combined with a qualitative single-case analysis of a chemical plant construction project in East Java that used a modified FIDIC contract. Primary materials comprise contract clauses, invoice and Interim Payment Certificate records, supporting claim documents, project correspondence, and professional observations, while secondary materials include Indonesian construction-law regulations, FIDIC-related literature, and scholarship on fraud prevention and construction claims. The case indicates that payment-claim deviations were associated with premature or inadequately supported claims, inconsistencies between claimed and verified work progress, and weaknesses in documentation and verification controls. The analysis shows that payment claims operate as legal-contractual events and governance-control events, requiring clear entitlement, reliable evidence, engineer verification, and an auditable approval trail. Fraud-risk concepts are used to interpret how opportunity, rationalization, capability, and organizational ethical orientation may normalize irregular claims. The study argues that accountability should be strengthened through clearer claim documentation, risk-based internal controls, ethical leadership, DAAB institutionalization, simplified EoT/VO procedures, and safeguards against contractual power asymmetry.

A. INTRODUCTION

The construction industry in Indonesia plays a vital role in driving national economic growth, particularly through infrastructure development, industrial facilities, and public-private construction activities. However, construction projects remain exposed to significant legal, contractual, and governance risks because they involve complex technical specifications, multiple stakeholders, large financial flows, and time-sensitive performance obligations.¹ Within this setting, payment claims are not merely administrative requests for funds; they are legally consequential instruments that connect verified work progress, contractual entitlement, engineer certification, and corporate accountability.² Weaknesses in claim documentation or verification may therefore trigger disputes, financial losses, reputational harm, and allegations of fraud.³

Each construction project is inherently distinctive and complex, leading to a range of possible risks, including legal and contractual risks. One significant aspect in ensuring the integrity and transparency of business practices is accountability in the administration of contractor payment claims. In this article, payment-claim deviation refers to a discrepancy between the contractor's submitted claim and the entitlement supported by the contract, verified work progress, and required supporting documents. Accountability therefore operates on both sides of the contractual relationship: the service user must assess and process claims fairly and in a timely manner, while the service provider must submit claims that are accurate, verifiable, and contractually justified.⁴

Furthermore, accountability fosters constructive and sustainable relationships between service users and service providers. In construction payment administration, transparency is not limited to disclosing information; it requires a reliable chain of documentation, measurement, verification, certification, and approval.⁵ Such a chain enables the parties to distinguish legitimate contractual claims from premature, unsupported, or inflated claims. Therefore, integrity and transparency in payment-related matters are essential not only as ethical commitments but also as practical safeguards for project continuity and for preventing disputes.⁶

Transparent and accountable conduct also increases the efficiency and effectiveness of business relationships by facilitating collaboration and achieving shared goals. Moreover, accountability reduces the risk of conflict and misunderstanding, as open and clear

¹Ahmadisheykhsarmast and Sonmez, "A Smart Contract System for Security of Payment of Construction Contracts."

²Abdel-Khalek et al., "Prepare and Analysis for Claims in Construction Projects Using Primavera Contract Management (PCM)."

³Sonmez et al., "BIM Integrated Smart Contract for Construction Project Progress Payment Administration."

⁴Abdel-Khalek et al., "Prepare and Analysis for Claims in Construction Projects Using Primavera Contract Management (PCM)."

⁵Hernad and Gaya, "Methodology for Implementing Document Management Systems to Support ISO 9001."

⁶Saygili et al., "A Decentralized Structure to Reduce and Resolve Construction Disputes in a Hybrid Blockchain Network."

communication supports the implementation of Good Corporate Governance.⁷ For payment claims, Good Corporate Governance must be linked to concrete control mechanisms, including clear authority, segregation of duties, documented approval procedures, internal auditability, and risk-based quality management. This connection explains why legal accountability, ethical conduct, corporate governance, and ISO 9001:2015-based documentation should be analyzed together rather than as separate issues.

The adoption of accountability principles in business relationships helps cultivate an environment of mutual trust between service users and service providers. This in turn enhances the business's reputation and stakeholder satisfaction. Accountability also provides legal certainty when resolving disputes that may emerge during the course of collaboration.⁸ Although prior studies have discussed construction disputes, internal control, fraud prevention, and Good Corporate Governance, fewer studies examine how these frameworks interact in a concrete payment-claim deviation under a modified FIDIC-based construction contract in Indonesia. This article addresses that gap through a qualitative single-case analysis. The study does not aim to produce statistical generalization; rather, it offers analytical insights that may inform comparable projects, contract administration practices, and dispute-prevention mechanisms.⁹

In practice, various field phenomena and recurring problems test the application of accountability in business relations. In construction projects, these problems frequently appear when documentary records, measured progress, and contractual payment provisions do not correspond. A payment claim may become disputed not only because one party refuses payment, but also because the claim lacks adequate evidence, is submitted prematurely, or relies on a different interpretation of the contract.¹⁰ In such circumstances, accountability provides both a normative guideline and an operational standard for examining whether the claim is legally valid, ethically submitted, and properly verified.

For example, if a service user fails to fulfill contractual obligations and causes losses to the service provider, the principle of accountability requires the service user to assume responsibility. This responsibility includes verifying claims within the contractual period, providing clear reasons for rejection or adjustment, and ensuring that internal approval procedures are not used to delay legitimate payment.¹¹ Where a discrepancy arises, the service user should conduct a documented review involving relevant project personnel, including the

⁷Brunet, "Governance-as-Practice for Major Public Infrastructure Projects."

⁸Abdel-Hamid and Mostafa, "The Effect of FIDIC Red Book 2017 to Avoid Disputes in Egyptian Construction Field."

⁹Titus and Ali, "Construction Dispute and Contract Incompleteness in Nigeria Construction Industry."

¹⁰Abdel-Khalek et al., "Prepare and Analysis for Claims in Construction Projects Using Primavera Contract Management (PCM)."

¹¹Ahmadisheykhsarmast and Sonmez, "A Smart Contract System for Security of Payment of Construction Contracts."

engineer where applicable, to determine the root cause and identify proportionate corrective action.

Conversely, cases may occur in which service providers neglect accountability by submitting claims unsupported by verified progress, concealing documentation gaps, or treating premature claims as ordinary project practice. Such conduct undermines business relationships, weakens the credibility of the claim process, and harms the service provider's reputation, often resulting in greater losses than if the discrepancy had been acknowledged and corrected in good faith.¹²

Therefore, it is imperative for service providers to prioritize integrity and ethical conduct in all operational activities. In the context of payment claims, integrity requires the service provider to ensure that each claim is traceable to contract provisions, measured work progress, approved variation orders, and complete supporting documents. Consistent application of accountability and transparency enables the parties to resolve discrepancies through good faith, preserve project continuity, and prevent payment disputes from escalating into broader allegations of breach of contract or fraud.¹³

A contract serves as a legal instrument regulating the relationship between the parties involved in a construction project by defining the parties' rights and obligations, allocating risks, and establishing the procedures through which contractual performance must be administered.¹⁴ This legal relationship gives rise to legal consequences, particularly rights and obligations, as recognized in Indonesian civil law. According to Article 1234 of the Indonesian Civil Code, performance encompasses the obligation to give something, do something, or refrain from doing something. In this context, a payment claim is not merely an administrative request for disbursement but a contractual assertion that a particular prestation, such as completed work, approved additional work, or another compensable event, has become due and payable under the contract.¹⁵ Progress-payment administration therefore requires a demonstrable relationship between the amount claimed, the work actually completed, the applicable contractual provisions, and the supporting project records.¹⁶

Nonetheless, deviations in payment claims frequently occur and can inflict financial harm on one or both parties. For this reason, both service users and service providers must proactively address these deviations to ensure project continuity and maintain sound relations with stakeholders. The service provider is responsible for submitting claims that are accurate,

¹²Lehtinen et al., "The Grand Challenge."

¹³Lukichev and Romanovich, "The Quality Management System as a Key Factor for Sustainable Development of the Construction Companies."

¹⁴Msawil et al., "A Systematic Evaluation of Blockchain-Enabled Contract Administration in Construction Projects."

¹⁵Sonmez et al., "BIM Integrated Smart Contract for Construction Project Progress Payment Administration."

¹⁶Hamledari and Fischer, "Construction Payment Automation Using Blockchain-Enabled Smart Contracts and Robotic Reality Capture Technologies."

complete, and supported by verifiable evidence, while the service user is responsible for assessing claims fairly, consistently, and in accordance with the contractual payment mechanism. This includes strengthening transparency and accountability in payment procedures, verifying whether claims correspond to actual work progress, and ensuring that any disputed amount is handled through a fair and efficient dispute-resolution mechanism.

Deviations in payment claims pose a serious threat to construction contracts, potentially creating injustice, distrust, and substantial financial losses. Such deviations may arise from premature claims, unsupported invoices, inaccurate progress measurement, incomplete supporting documents, unapproved variation orders, or different interpretations of contractual entitlement. To mitigate these risks, service providers must implement robust claim-management systems that require documentary traceability from the claimed work item to the relevant contract clause, site record, engineer verification, and payment certificate. Preventive and proactive measures thereby support fairness, integrity, project continuity, and stakeholder confidence.¹⁷

Service providers must also regularly conduct internal and external audits to ensure compliance with applicable policies and regulations.¹⁸ However, in the specific context of payment-claim deviations, audits should not be treated solely as general compliance exercises. They should test the correspondence between claimed quantities, actual site progress, supporting records, approved EoT or VO documentation, engineer certification, and the amount requested for payment. Training and awareness programs should therefore focus not only on procedural compliance but also on ethical claim submission, documentation discipline, and the consequences of unsupported or misleading claims.¹⁹

These measures act as safeguards against fraudulent behavior or misconduct that could compromise the provider's operations. Strong internal controls also assure company leadership that activities are conducted in accordance with established standards. When linked to the payment-claim cycle, internal controls serve three functions: preventing unsupported claims before submission, detecting inconsistencies during verification, and creating an auditable trail for later review if a dispute arises.²⁰ In this way, audit mechanisms contribute not only to fraud prevention but also to more reliable contract administration.²¹

The legal foundation for addressing deviations in payment claims begins with the contractual relationship between the service user and the service provider. Under Indonesian civil law, the parties are bound by their agreed rights and obligations, including the obligation

¹⁷Awed and Fini, "Governmentality in Construction Claim Management."

¹⁸Alqudah et al., "Examining the Critical Factors of Internal Audit Effectiveness from Internal Auditors' Perspective."

¹⁹Budayan and Okudan, "Roadmap for the Implementation of Total Quality Management (TQM) in ISO 9001-Certified Construction Companies."

²⁰Alqudah et al., "Examining the Critical Factors of Internal Audit Effectiveness from Internal Auditors' Perspective."

²¹Sargiacomo et al., "Auditing for Fraud and Corruption."

to perform, to verify performance, and to make payment in accordance with the contract. A juridical-factual approach is therefore necessary because payment disputes cannot be assessed solely by reading legal norms in abstraction; they must also be examined through the factual sequence of claim submission, supporting documentation, engineer verification, approval, rejection, or adjustment.

Therefore, it is essential for service providers to implement integrated and well-structured audit systems. Within a juridical-factual framework, such systems help translate legal obligations into verifiable administrative practices. Each payment-related decision should be traceable to the contract, the factual progress of work, the applicable approval procedure, and the documentary evidence supporting the claim. This traceability enables the parties to distinguish between a legitimate contractual claim, a correctable documentation deficiency, and a potentially fraudulent deviation.

From a national legal standpoint, Law Number 2 of 2017 mandates that construction services be carried out in accordance with the principles of honesty and justice. The law requires that relationships between service users and service providers be formalized through contracts that, while adaptable to specific project requirements, must remain consistent with these guiding principles. Where parties adopt or modify FIDIC-based contractual forms, such modifications should preserve the basic balance of contract administration, including clear claim procedures, the engineer's role in verification or determination, and fair mechanisms for resolving disputes. This is particularly important when payment claims are linked to EoT, VO, or other events that may affect both project time and project cost.²²

By implementing well-integrated ISO 9001:2015-based quality management systems, service providers can ensure that each stage of operations is thoroughly documented and continuously monitored. For payment-claim administration, ISO 9001:2015 is relevant because its risk-based thinking supports identifying documentation weaknesses, approval gaps, and verification failures before they escalate into disputes.²³ This approach enhances not only service efficiency and quality but also the reliability of payment documentation and the auditability of claim decisions.

By embedding effective quality management systems, service providers retain control over all aspects of service delivery in accordance with established standards. Ongoing monitoring facilitates early detection of issues, allowing for timely and corrective action.²⁴ This quality-management perspective is complemented by fraud-risk theories, including the Fraud Triangle, Fraud Diamond, and Fraud Pentagon, which explain how pressure, opportunity, rationalization, capability, and arrogance may contribute to irregular conduct. In payment-

²²Al-Sabah and Al-enezi, "Reducing Contract Disputes," 2024.

²³Wayoro et al., "Upfront Efforts for Upcoming Benefits?"

²⁴Love et al., "Quality II."

claim deviations, these theories are useful not as abstract models but as analytical tools for identifying why unsupported or premature claims may be submitted, tolerated, or normalized within project organizations.

Quality management must be understood as a dynamic and ongoing process, not a fixed state. In this study, however, the conceptual framework is not limited to service-quality improvement. It integrates three interrelated dimensions: first, the legal-contractual dimension, which determines whether a payment claim is contractually due; second, the governance-control dimension, which determines whether the claim is supported by reliable documentation and verification; and third, the ethical-fraud prevention dimension, which examines whether the conduct of project actors reflects good faith, integrity, and resistance to opportunistic behavior.²⁵

To achieve consistent improvements in service delivery, service providers must develop and implement effective quality enhancement strategies. For payment-claim governance, these strategies should include periodic evaluation of claim accuracy, completeness of supporting documents, timeliness of verification, consistency of engineer certification, and the effectiveness of EoT and VO administration. These indicators are more directly connected to the risk of payment-claim deviation than general measures of service satisfaction alone.

Additionally, the continuous education and training of employees are essential to maintaining professional and reliable service standards. Such training should emphasize contract literacy, ethical claim preparation, documentation discipline, fraud-risk awareness, and the practical use of dispute-avoidance mechanisms. With these measures in place, service providers and service users can reduce payment-related disputes, strengthen mutual trust, and support more accountable governance of construction projects.²⁶

Construction contracts in Indonesia may be distinguished according to several practical classifications, including the form of remuneration, the implementation period, and the number of service users involved. Based on remuneration, contracts may take the form of lump-sum, unit-price, combined lump-sum and unit-price, turnkey, or percentage-based contracts. Based on duration, they may be implemented as single-year or multi-year contracts. Depending on the number of service users, the procurement arrangement may be either single or joint. These classifications are relevant because the method of remuneration and the contractual structure influence how work progress is measured, how payment entitlement is verified, and how deviations in contractor payment claims may arise.²⁷

²⁵Narsa et al., "Fraud Triangle and Earnings Management Based on the Modified M-Score."

²⁶Al-Sabah and Al-enezi, "Reducing Contract Disputes," 2024.

²⁷Hamledari and Fischer, "Construction Payment Automation Using Blockchain-Enabled Smart Contracts and Robotic Reality Capture Technologies."

Construction contracts are generally established through a process of offer and negotiation between service users and service providers and are formalized in written agreements that outline the respective rights and obligations of each party. For this reason, the written contract becomes the primary reference for determining whether a submitted payment claim is valid, premature, unsupported, or inconsistent with the agreed payment mechanism.²⁸ A payment claim should therefore be assessed not only as a financial document, but also as a contractual instrument that must correspond to work progress, approved variations, supporting records, and the applicable certification procedure.

In the submission of construction claims, differing perspectives often arise between service users and service providers. From the service user's perspective, claims may be triggered by design changes, differing interpretations of contract clauses, changes in project scope, contractor delays, additional work, and slow decision-making. Conversely, from the service provider's point of view, claims may stem from design revisions, delayed payments, poor management, changes in scope, unforeseen conditions, government regulations, varying contract interpretations, indecisive actions, or verbally issued instructions for additional work.²⁹ These differing perspectives show that disputes over claims are rarely caused by a single factor. They usually emerge from the interaction between contractual interpretation, factual work progress, documentation quality, project communication, and the parties' ethical orientation in presenting or verifying claims.³⁰

This study identified a case in which a service provider submitted payment claims that deviated from the agreed terms without adequate supporting documentation. The deviation did not merely concern administrative incompleteness; it raised questions about whether the claimed payment was supported by verified work progress, contractual entitlement, and an auditable approval trail. This case therefore provides a basis for examining corporate accountability in three connected dimensions: first, the legal-contractual dimension, which concerns compliance with the contract; second, the governance-control dimension, which concerns documentation, verification, and internal control; and third, the ethical dimension, which concerns good faith, honesty, and the avoidance of opportunistic claim behavior.

To mitigate data inconsistencies and misinterpretations of agreed payment claim terms, open and honest communication between service users and service providers is essential. Transparent data and information management strengthens mutual trust. Mediation based on good faith among service users, engineers, and service providers is recommended as an effective dispute resolution mechanism. In the case examined, the involvement of project actors in clarifying the discrepancy in the claim illustrates that dispute

²⁸Abdel-Hamid and Mostafa, "The Effect of FIDIC Red Book 2017 to Avoid Disputes in Egyptian Construction Field."

²⁹Awed and Fini, "Governmentality in Construction Claim Management."

³⁰Shojaei et al., "An Implementation of Smart Contracts by Integrating BIM and Blockchain."

avoidance depends not only on legal remedies after a conflict emerges but also on timely verification, documentary transparency, and a willingness to correct claim-related irregularities before they escalate.

This approach aligns with the principles of Good Corporate Governance and can help prevent future regulatory scrutiny by ensuring compliance with contractual obligations. As such, mediation not only offers short-term conflict resolution but also facilitates the development of long-term, mutually beneficial relationships among all stakeholders. However, mediation should not replace proper claim verification. Rather, it should complement a structured accountability system in which each claim can be traced to contract provisions, factual work progress, supporting evidence, engineer assessment, and management approval.³¹

This research examines corporate accountability for deviations in contractor payment claims within construction contracts by integrating legal, ethical, governance, and quality management perspectives. It is based on a qualitative single-case analysis of a chemical plant construction project in East Java that utilized a modified FIDIC-based contract. Instead of broadly addressing audit systems, the article specifically investigates the emergence of payment-claim deviations, their assessment under contractual and good-faith principles, and the ways in which documentation, internal control, ISO 9001:2015-based risk management, and dispute-avoidance mechanisms can mitigate the risk of recurrence.

The specific objectives of this research are as follows:

1. To identify the types and underlying causes of contractor payment-claim deviations in the selected construction project;
2. To analyze the legal and contractual implications of these deviations under Indonesian civil-law principles, construction-service regulations, and the administration of modified FIDIC-based contracts;
3. To examine the influence of ethical conduct, good faith, and organizational fraud-risk perceptions on the submission, verification, and settlement of payment claims;
4. To evaluate the roles of Good Corporate Governance, internal control, auditability, and ISO 9001:2015-based risk management in preventing unsupported, premature, or misleading payment claims; and
5. To formulate practical recommendations for enhancing payment-claim accountability, including clearer documentation requirements, improved administration of Extensions of Time (EoT) and Variation Orders (VO), institutionalization of Dispute Avoidance/Adjudication Boards (DAAB), and safeguards against contractual power asymmetry.

³¹Shojaei et al., "An Implementation of Smart Contracts by Integrating BIM and Blockchain."

When project deviations arise, service providers acting in good faith are required to promptly address unsupported or inaccurate claims, complete missing documentation, and cooperate with verification by the service user and engineer. Rigorous supervision, effective communication, and reliable documentation enable the progressive enhancement of internal control systems to support accountable contract administration. Audit mechanisms, while not the primary focus of this study, are considered as components of a broader accountability framework that connects contract enforcement, ethical claim behavior, Good Corporate Governance, and fraud prevention in construction payment practices.

B. RESEARCH METHODS

The research was conducted on a chemical production facility construction project in East Java. A normative juridical method was combined with a qualitative single-case study design. The case was purposively selected due to its involvement of a real payment-claim deviation under a modified FIDIC-based contract, which enabled examination of the interaction among contractual rules, claim documentation, engineer verification, good faith, and corporate accountability in a practical context. Primary data were derived from direct professional experience in project management and from construction contract documents between the service user and service provider, utilizing a modified FIDIC contract format. Secondary data were collected from relevant literature, including books, academic journals, and other media sources related to the research topic.³²

By integrating an empirical approach grounded in firsthand professional experience with doctrinal legal analysis and scholarly literature, the study extends beyond a descriptive account of legal norms. It adopts a diagnostic orientation by identifying the gap between codified law and its practical application in construction project implementation. This approach facilitates examination of both the requirements of contracts and legal norms, as well as the processes by which payment claims were submitted, verified, disputed, and resolved in practice.

The research design integrates doctrinal legal analysis with qualitative case analysis. Doctrinal legal analysis examined Indonesian civil-law principles, construction-service regulations, contractual obligations, and modified FIDIC-based provisions relevant to payment claims, extensions of time (EoT), variation orders (VO), engineer verification, and dispute resolution. Qualitative case analysis interpreted the factual sequence of the payment-claim deviation, including claim submission, adequacy of supporting documents, the verification

³²Dizon, "Socio-Legal Study of Technology."

process, responses from the service user and engineer, and corrective measures adopted by the parties.

The case was selected as an instrumental single case to illustrate a recurring issue in construction payment administration: the gap between contractual entitlement and the documentary basis for submitted payment claims. While the case does not allow for statistical generalization, it offers analytical insight into the emergence of payment-claim deviations and the application of legal, ethical, governance, and quality-management mechanisms to prevent recurrence in similar construction projects.

Secondary materials were collected through a literature review encompassing Indonesian construction law, contract law, FIDIC-related scholarship, Good Corporate Governance, fraud-prevention theories, construction-claim management, dispute-avoidance mechanisms, and ISO 9001:2015-based quality management. The literature review served as a normative and theoretical framework for interpreting case evidence, rather than as a separate empirical dataset. Special emphasis was placed on the relevance of ISO 9001:2015 risk-based thinking for documentation control, internal auditability, and prevention of unsupported or misleading payment claims.³³

The literature informed the construction of an analytical framework comprising four dimensions: the legal-contractual dimension (entitlement, obligation, good faith, and *pacta sunt servanda*); the governance-control dimension (transparency, internal control, documentation, and approval procedures); the ethical-fraud prevention dimension (integrity, rationalization, opportunity, capability, and organizational culture); and the quality-management dimension (risk-based thinking, document control, monitoring, and continual improvement).

Analysis of primary data indicated that the service user fulfilled payment obligations within thirty days of receiving the invoice and supporting documentation, consistent with the amounts approved in the Interim Payment Certificate (*Berita Acara Pembayaran Sementara*). However, discrepancies were identified in the service provider's payment claims, which did not fully align with contractual provisions and created potential for disputes. Primary data included project contract documents, payment-related clauses, invoice records, Interim Payment Certificate materials, supporting claim documents, project correspondence, records of warnings and corrective actions, change-order materials, and professional observations during project implementation. These materials were examined to reconstruct the chronology of the claim deviation and to identify points where contractual entitlement, factual progress, documentation, and verification became misaligned.³⁴

³³Riaz et al., "Key Factors for Implementation of Total Quality Management in Construction Sector."

³⁴Awed and Fini, "Governmentality in Construction Claim Management."

According to the contract terms, the service provider may be subject to written warnings and penalties for delays in project execution. However, both parties and the project engineer resolved the issue in good faith by issuing a written warning and a change order. This resolution addressed premature payment claims and maintained compliance with Good Corporate Governance principles. For analytical purposes, case materials were thematically coded into categories such as contractual payment obligation, claim-supporting documentation, work-progress verification, deviation or discrepancy, corrective response, engineer involvement, good-faith mediation, internal control, and governance implications. These themes were compared with relevant legal principles, modified FIDIC-based contractual mechanisms, ISO 9001:2015 risk-based thinking, and fraud-prevention concepts.

The resolution strategy aimed to accelerate project completion by the service provider, resulting in delivery up to two months ahead of schedule. Most project personnel possessed qualifications and experience appropriate to the technical demands of their roles, which facilitated smooth progress with minimal disruptions. Nonetheless, ongoing monitoring and periodic evaluation were essential to maintain quality standards and ensure completion within the designated timeframe.³⁵ The analysis did not consider early project completion as eliminating the payment-claim deviation. Instead, the case was examined to demonstrate that schedule recovery may occur while still necessitating stronger claim documentation, verification control, and accountability safeguards.

Primary data further indicated that effective communication between project management and work teams is critical for preventing misunderstandings and improving coordination. Strong communication fosters mutual understanding and enables responsive decision-making, both of which are essential for the timely and successful completion of construction projects. In this study, communication was analyzed as part of the governance-control process, as payment-claim discrepancies frequently arise when instructions, progress records, VO/EoT documentation, and payment expectations are not communicated consistently among the service user, service provider, engineer, and project management team.³⁶

To enhance validity, the study employed source triangulation by comparing contractual provisions, payment documents, supporting claim records, project correspondence, and professional observations. Legal-theoretical triangulation was also applied by interpreting the case through Indonesian contract law, construction-service principles, Good Corporate Governance, fraud-risk theory, and ISO 9001:2015-based quality

³⁵Riaz et al., "Key Factors for Implementation of Total Quality Management in Construction Sector."

³⁶Ssegawa and Keakile, "Analyzing the Nature of Contractor Claims and Strategies for Their Effective Management."

management. This triangulation aimed to reduce reliance on a single narrative source and to strengthen the credibility of the case interpretation.³⁷

Two methodological limitations are acknowledged. First, as the study is based on a single construction project, the findings are analytically transferable rather than statistically generalizable. Second, due to the involvement of confidential commercial and contractual information, the discussion anonymizes sensitive details and emphasizes the structure of the deviation, the accountability mechanism, and dispute-prevention lessons, rather than disclosing commercially sensitive figures or party identities.

C. RESULT AND DISCUSSION

The formation and execution of contractual obligations are governed by three fundamental legal principles. First, the principle of freedom of contract grants parties the liberty to enter into agreements, provided that such agreements do not contravene statutory provisions or other binding regulations applicable in Indonesia. Second, the principle of good faith requires all parties to fulfill contractual obligations in a fair, honest, and lawful manner. Third, the principle of *pacta sunt servanda* stipulates that every legally concluded agreement binds the parties and must be performed accordingly. In the context of construction payment administration, these principles are reflected in the processes of submission, verification, certification, and settlement of payment claims. Consequently, a contractor's claim should be evaluated not only as a financial request but also as a contractual assertion that the claimed work or compensable event has been performed and is substantiated by sufficient evidence.³⁸

The application of the *pacta sunt servanda* principle must be balanced with the principle of good faith to prevent arbitrary actions by economically dominant parties or other influential actors. Freedom of contract should not be construed as a license to create injustice. This balance is especially critical in modified FIDIC-based contracts, where amendments to claim procedures, extensions of time (EoT), variations (VO), or payment mechanisms may affect the practical equality of the parties.³⁹ Relying strictly on contractual wording, without considering good faith, factual progress, and documentary fairness, can create a power imbalance and increase the likelihood of disputes.

Corporate accountability is essential for maintaining sound and transparent relationships with stakeholders, including service providers. In the context of payment claims, accountability for the service user refers to the company's capacity and willingness to fulfill payment obligations as stipulated in the contract. Additionally, accountability requires the

³⁷Farquhar et al., "Triangulation in Industrial Qualitative Case Study Research."

³⁸Hamledari and Fischer, "Construction Payment Automation Using Blockchain-Enabled Smart Contracts and Robotic Reality Capture Technologies."

³⁹Abdel-Hamid and Mostafa, "The Effect of FIDIC Red Book 2017 to Avoid Disputes in Egyptian Construction Field."

service user to verify that the contractor's claim is supported by relevant contract clauses, measured work progress, approved supporting documents, and engineer certification. A clear accountability framework ensures that valid claims are paid without undue delay, while unsupported or premature claims are addressed through transparent procedures.⁴⁰

For service providers, accountability is demonstrated through integrity in submitting valid claims and maintaining professional conduct in interactions with service users and project engineers. In the case examined, the primary accountability issue arose because the submitted payment claim did not fully align with contractual requirements and supporting documentation. This suggests that service-provider accountability must encompass documentary discipline, accurate progress reporting, and a willingness to correct discrepancies identified by the service user or engineer.⁴¹

A robust culture of accountability ensures payments proceed without delay or uncertainty, reinforcing a professional environment built on trust among service users, service providers, and engineers. In payment-claim governance, this trust must be supported by auditable records rather than personal assurances. The case demonstrates that project continuity is maintained when parties combine contractual discipline, good-faith communication, engineer involvement, and corrective documentation.

a) Types of Common Deviations by Service Providers in Payment Claims

Deviations in payment claims by service providers frequently result from inaccurate data input, misuse of project funds, or submission of unsupported claims. In construction practice, these deviations may manifest as premature payment claims, claims lacking complete progress records, inconsistencies between claimed and verified work quantities, claims based on unapproved variations (VO) or extensions of time (EoT), or documentary gaps in invoices and Interim Payment Certificate materials.⁴² In the case examined, the primary deviation involved a claim that was not fully supported by the agreed contractual documentation, creating potential dispute over whether the claimed amount was contractually payable.

Implementing robust internal monitoring mechanisms enables service providers to ensure that all data submitted in payment claims is valid, verifiable, and consistent with actual work progress. These mechanisms should include cross-checking claimed quantities against site records, verifying the completeness of supporting documents, confirming engineer approval where required, and ensuring that any variation (VO) or extension of time (EoT)-related payment follows the

⁴⁰Saygili et al., "A Decentralized Structure to Reduce and Resolve Construction Disputes in a Hybrid Blockchain Network."

⁴¹Awed and Fini, "Governmentality in Construction Claim Management."

⁴²Hamledari and Fischer, "Construction Payment Automation Using Blockchain-Enabled Smart Contracts and Robotic Reality Capture Technologies."

contractually agreed procedure. This approach shifts payment accountability from a reactive dispute-response model to a preventive documentation-control model.

b) Legal and Ethical Implications for Service Providers in Payment-Claim Deviations

Violations of legal and ethical standards in submitting payment claims can result in serious consequences for service providers. Such actions may be classified as fraud or breach of contract, depending on the nature of the deviation, the supporting evidence, and the element of intent. A claim that is merely incomplete may require correction, while a claim that knowingly misrepresents progress, conceals material information, or manipulates supporting documents may indicate fraud or bad faith.⁴³ Beyond contractual consequences, reputational damage may lead to a loss of trust from clients and business partners.⁴⁴

Unethical payment practices can also strain relationships with other stakeholders, including subcontractors and material suppliers. When a contractor submits an unsupported claim, the impact may extend beyond the service user and service provider, as payment disruptions can affect subcontractor cash flow, material procurement, and continuity of work. Conversely, when a service user delays valid payment without transparent justification, similar operational harm may result.⁴⁵ Therefore, transparency and integrity in financial transactions are essential for maintaining professional relationships and project performance.⁴⁶

Irregularities in payment claims can damage a company's reputation within the broader construction industry, reducing its prospects for securing future contracts. For service providers, ethical claim submission is a critical aspect of long-term corporate reputation management. For service users, fair and timely claim verification is equally important, as excessive rejection, delayed assessment, or arbitrary interpretation of contract clauses can undermine trust and trigger disputes. Thus, payment-related accountability should be recognized as a reciprocal obligation embedded in the contract administration process.

c) Factors Contributing to Claim Deviations

Fraudulent financial practices continue to pose significant challenges within the construction sector.⁴⁷ Claim deviations frequently occur when parties disregard contractual payment terms, leading to financial imbalances and project delays. In the

⁴³Hilal et al., "Financial Fraud."

⁴⁴Tian and Sun, "Corporate Financialization, Internal Control and Financial Fraud."

⁴⁵Ranjbar et al., "Developing a Novel Cash Flow Risk Analysis Framework for Construction Projects Based on 5D BIM."

⁴⁶Martin and Benson, "Relationship Quality in Construction Projects."

⁴⁷Freeman, "Fraud and Complexity Theory."

case examined, the primary risk was not only the existence of a disputed claim but also the inadequate documentary basis supporting the claimed payment. This demonstrates that claim deviations can result from the interplay of contractual ambiguity, incomplete documentation, weak verification controls, and organizational tolerance for informal or premature claim practices.⁴⁸

Fraud in construction is often exacerbated by complex project structures, the involvement of multiple parties, high contract values, and pressure to complete projects on time and within budget. In the case examined, schedule acceleration, project cash-flow needs, and the technical complexity of claim verification contributed to conditions that could lead to unsupported or premature claims. Therefore, payment-claim deviations should be analyzed as both issues of individual conduct and organizational control.

Classical fraud theories, including the Fraud Triangle, Fraud Diamond, and Fraud Pentagon, offer frameworks for understanding the motivations behind fraudulent actions.⁴⁹ These models identify pressure, opportunity, rationalization, capability, and arrogance as key enablers of fraud. In the context of payment-claim deviations, pressure may stem from project cash-flow needs or schedule targets; opportunity may result from weak documentation control or unclear verification procedures; rationalization may occur when premature claims are viewed as standard business practice; capability may exist when project actors have access to technical and payment documents; and arrogance may be present when actors disregard contractual discipline, assuming the claim will be accepted or later regularized.⁵⁰

Fraud in construction projects arises not only from individual misconduct but also from systemic deficiencies, permissive organizational cultures, and external pressures. Therefore, effective anti-fraud strategies must address structural vulnerabilities, psychological motivators, and cultural norms simultaneously to achieve meaningful results. Preventing payment-claim deviation requires more than retrospective audits; it necessitates proactive controls over document preparation, progress measurement, variation (VO) and extension of time (EoT) approval, engineer review, and management authorization before the claim enters the payment cycle.

Corporate leadership plays a pivotal role in fostering an integrity-based culture as a long-term strategy for fraud prevention.⁵¹ This involves not only technical approaches such as audits but also transformative measures, including enforcing a

⁴⁸Sonmez et al., "BIM Integrated Smart Contract for Construction Project Progress Payment Administration."

⁴⁹Bockius and Gatzert, "Organizational Risk Culture."

⁵⁰Freeman, "Fraud and Complexity Theory."

⁵¹Bockius and Gatzert, "Organizational Risk Culture."

company-wide code of ethics, strengthening the roles of the board of directors and audit committees, implementing secure whistleblowing systems, and leveraging technology to detect financial anomalies early. In payment-claim administration, these measures should be operationalized through practical controls such as claim-submission checklists, document-control protocols, independent verification of progress, escalation channels for disputed claims, and digital records that preserve an audit trail.⁵²

The findings of this study indicate that payment-claim deviations in construction projects are driven by two primary categories of factors. First, structural factors such as inadequate supervision, unclear documentation procedures, complex project arrangements, and weak verification mechanisms create opportunities for unsupported or premature claims. Second, individual and cultural factors, including personal attitudes, organizational values, and tolerance for informal practices, influence whether such deviations are prevented, corrected, or normalized.

This study also highlights diverse management responses to payment-claim deviations, emphasizing the influence of individual typologies on organizational attitudes. Two main types of actors are identified: maximalists or idealists, who consider any form of deviation—even if not explicitly unlawful—as corrupt behavior and proactively advocate for ethical standards; and minimalists or pragmatists, who regard only clearly illegal actions as corruption and tend to accept questionable practices as "normal business conduct." In the case examined, a maximalist orientation is evident in the insistence on complete supporting documents, engineer verification, and correction of discrepancies before payment. Conversely, a minimalist orientation may be observed in which premature or weakly supported claims are tolerated on the assumption that the work will eventually be completed or regularized through subsequent documentation. Practical decision-making in construction organizations is influenced not only by legal and institutional structures but also by personal beliefs and moral perceptions. Consequently, efforts to reduce payment-claim deviations must take into account both formal regulatory mechanisms and the ethical orientation of individuals within the organization. The practical implication is that contract clauses, audit systems, and ISO-based controls will be more effective when supported by a culture in which project actors regard accuracy, transparency, and good faith as mandatory elements of claim administration, not merely as procedural formalities.⁵³

⁵²Awed and Fini, "Governmentality in Construction Claim Management."

⁵³Bockius and Gatzert, "Organizational Risk Culture."

D. CONCLUSION

Preventing and addressing payment-claim deviations in the construction services sector requires a multidimensional approach. Structural interventions, including the enhancement of supervisory mechanisms and regulatory frameworks, should be combined with behavioral strategies that foster an ethical organizational culture, build individual capacity, and promote integrity-driven leadership. The findings of this study indicate that contractor payment claims must be considered from legal-contractual, governance-control, and ethical-fraud-prevention perspectives. A claim is deemed accountable only when the claimed amount is substantiated by contractual entitlement, verified work progress, comprehensive documentation, engineer assessment, and good-faith conduct by all parties.⁵⁴

The analysis of the case study presented in this article yields several key lessons and recommendations. First, payment-claim deviations often result from premature or insufficiently supported claims. Second, these deviations generate legal and ethical consequences for both service providers and service users. Third, implementing ISO 9001:2015-based risk management, internal controls, and auditable documentation can mitigate recurrence. Fourth, dispute-avoidance mechanisms are essential to maintain contractual balance and ensure project continuity.⁵⁵

In practice, many construction contracts omit the Dispute Avoidance and Adjudication Board (DAAB) to reduce costs or replace it with internal mechanisms that frequently lack independence and impartiality. This practice removes a crucial safeguard for the timely and equitable resolution of disputes, despite FIDIC 2017 identifying the DAAB as a preventive tool and recommending the allocation of a proportional provisional sum for its funding from the outset. In the context of payment-claim deviations, the DAAB is particularly significant because it offers an independent and technically informed forum before disputes escalate to arbitration or litigation.

In the absence of a DAAB, unresolved disputes that cannot be resolved through good-faith mediation are likely to proceed directly to arbitration or litigation, as stipulated by the contract's dispute-resolution clauses. Reinforcing the Golden Principles of FIDIC, especially the requirement that contract amendments must not undermine the engineer's role, is therefore critical. The engineer's role serves as a foundation for balance within the FIDIC contractual framework. Preserving the engineer's verification and determination functions is essential, as these functions link the legal entitlement of a claim to the actual progress and technical evidence present on site.⁵⁶

⁵⁴Abdel-Hamid and Mostafa, "The Effect of FIDIC Red Book 2017 to Avoid Disputes in Egyptian Construction Field."

⁵⁵Hamledari and Fischer, "Construction Payment Automation Using Blockchain-Enabled Smart Contracts and Robotic Reality Capture Technologies."

⁵⁶Al-Sabah and Al-enezi, "Reducing Contract Disputes," 2024.

The Indonesian Association of Construction Dispute Board Experts (Perkumpulan Ahli Dewan Sengketa Konstruksi – PADSK Indonesia) plays a crucial role by providing qualified experts to facilitate the resolution of construction-related disputes. PADSK Indonesia also offers advisory support and recommendations that align with Indonesian legal requirements. Coordinated collaboration among stakeholders enables more efficient dispute resolution, helping projects remain on schedule and within scope. For Indonesian projects utilizing modified FIDIC-based contracts, access to qualified dispute-board experts can enhance impartiality, decrease procedural uncertainty, and promote dispute avoidance in payment-related disagreements.

A major source of disputes in construction projects is the complexity involved in processing Extension of Time (EoT) and Variation Orders (VO), which frequently results in delayed or unpaid payments. Contractual modifications often limit the admissibility of supporting evidence, remove the contractor's right to suspend work in cases of non-payment, or impose excessive requirements for claim submission. These provisions conflict with the principles of FIDIC 2017, which prioritize fairness and contractual balance.⁵⁷ Consequently, EoT and VO procedures should be clarified, made more proportionate, and grounded in evidence to ensure that legitimate claims are not delayed due to unclear or overly restrictive administrative processes.

Payment suspension or delay disrupts project cash flow and impairs service providers' ability to continue work as planned. This often leads to project timeline extensions, undermining both project continuity and stakeholder confidence. Conversely, premature or unsupported claims can also disrupt the payment process, as the service user and engineer must verify the contractual validity of the claimed amount. The optimal approach is not automatic approval or rejection, but rather a disciplined claim process supported by comprehensive documentation, prompt engineer review, and transparent communication between parties.⁵⁸

In disputes, the economically dominant party frequently relies exclusively on contractual terms, disregarding the principles of objective good faith and propriety that serve to balance the application of *pacta sunt servanda* in Indonesian contract law. This dynamic creates a contractual power asymmetry that compromises the fairness of contractual enforcement. In payment-claim administration, such asymmetry may manifest when one party controls the interpretation of supporting evidence, restricts access to dispute mechanisms, or imposes procedural barriers that hinder the pursuit of legitimate claims.⁵⁹ A

⁵⁷Al-Sabah and Al-enezi, "Reducing Contract Disputes," 2024.

⁵⁸Hamledari and Fischer, "Construction Payment Automation Using Blockchain-Enabled Smart Contracts and Robotic Reality Capture Technologies."

⁵⁹Elazouni et al., "Negotiating Win-Win Payment Terms between Construction Contractors and Subcontractors."

fair dispute resolution mechanism comprising sequential stages such as the engineer's determination, DAAB involvement, amicable settlement, and arbitration must be supported by clear and enforceable time limits. Such a structure ensures cost efficiency, minimizes delays, and upholds continuity in project implementation in accordance with the agreed contractual schedule. A balanced mechanism should also ensure that both parties have equal opportunity to submit evidence, respond to claim assessments, and seek independent review before the dispute escalates.⁶⁰

This study is subject to several limitations. First, it focuses on a single construction project involving a chemical production facility in East Java, so the findings are analytically transferable rather than statistically generalizable. Second, due to the confidential nature of contractual and commercial information, the discussion centers on the structure of payment-claim deviation and accountability response, without revealing sensitive figures, party identities, or detailed contract values. Third, the analysis is primarily based on contract documents, project records, professional observations, and legal literature interpretation, rather than a broader interview-based dataset.

Future research should investigate multiple construction projects with varying contract types, procurement models, and dispute-resolution arrangements to compare the occurrence of payment-claim deviations across different contexts. Additional studies could include interviews with service users, service providers, engineers, auditors, and dispute-board experts to enhance understanding of the practical operation of legal rules, organizational culture, fraud-risk perception, and ISO-based documentation systems. Such research would provide a stronger empirical basis for developing more effective payment-claim governance in Indonesia's construction sector.

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