JOURNAL OF WORLD SCIENCE
https://jws.rivierapublishing.id/index.php/jws
Volume 4 No. 7 July 2025
P-ISSN: 2828-8726
E-ISSN: 2828-9307

Dynamics of Administrative and Criminal Accountability in Cases of Abuse of Authority Resulting in State Losses According to Indonesian Law

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ABSTRACT

Abuse of authority by state officials in Indonesia remains a serious issue, not only violating regulations but also causing state financial losses and diminishing the quality of public services. This study examines the dynamics of administrative and criminal liability in cases of abuse of authority that result in state losses, especially after the issuance of Law Number 30 of 2014 concerning *Government Administration*. There is an assumption that the return of state losses by the perpetrator can eliminate his criminal liability, even though this is contrary to the provisions of Article 4 of Law Number 31 of 1999 concerning the *Eradication of Corruption*. This study is a normative legal study with a normative and philosophical *juridical* approach. The results indicate that the return of state losses does not immediately eliminate criminal liability for corruption. In practice, the results of administrative examinations can be used as evidence in enforcing criminal law. Therefore, coordination between the realm of administrative law and criminal law is important in resolving abuse of authority fairly and effectively.

Keywords: Abuse of Authority, State Losses, Administrative Law

INTRODUCTION

Abuse of authority by state officials is a persistent and serious problem that continues to overshadow the functioning of government in Indonesia (Hariwangsa, 2024). This phenomenon is not merely a violation of regulations but also has tangible impacts, including state financial losses and a decline in the quality of public services. Numerous corruption cases involving state officials demonstrate that power intended for public benefit is often diverted for personal or group gain, thereby disregarding the principles of *good governance* (Parto, 2025). As a result, public trust in state institutions erodes, and the delivery of public services is disrupted.

From a legal standpoint, abuse of authority that results in state losses has two primary consequences (Hapsari, 2024). First, there is administrative accountability, where violations of bureaucratic procedures and rules must be addressed with administrative sanctions as a form of internal correction (Ibrahim, 2025). Second, there is criminal liability; if the abuse meets the criteria for a *criminal act of corruption*—for example, if it is used to enrich oneself or others—the perpetrator must be held criminally responsible and prosecuted in court. Confusion often arises in law enforcement when the perpetrator has returned the state's losses. There is ongoing debate about whether administrative sanctions alone are sufficient

or if criminal proceedings must still occur. However, if the act has harmed the state and meets the elements of corruption, the criminal legal process must still be pursued, although the return of state losses may be considered during sentencing (Purba, 2024).

Law Number 30 of 2014 concerning Government Administration establishes a clear legal basis for the administrative accountability of government officials who abuse their authority. Article 8 paragraph (2) of this law emphasizes that every administrative decision or action must be based on laws and regulations and the general principles of *good governance* (*AUPB*). Deviations from these provisions can result in administrative sanctions as outlined in Articles 80 and 81, ranging from verbal or written warnings to forced payment of money, temporary dismissal, or even permanent dismissal, which can be publicized through mass media.

In cases where abuse of authority leads to state financial losses, criminal law remains crucial, as regulated by *Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption* in conjunction with *Law Number 1 of 2023 concerning the Criminal Code* (*KUHP*). Articles 603 and 604 of the new *KUHP* impose severe criminal penalties for those who abuse power to the detriment of state finances or the economy. Importantly, Article 4 of *Law Number 20 of 2001* explicitly states that the return of state losses does not absolve perpetrators of criminal liability.

The overlap between administrative and criminal liability often leads to confusion in law enforcement practices in Indonesia (Sundari, 2025). Administrative inspection bodies such as inspectorates and internal auditors frequently lack clear boundaries with law enforcement agencies like the police and prosecutors (Sijabat, 2024). This results in overlapping case handling and poor coordination. A common misconception is that returning state losses is sufficient, negating the need for further criminal proceedings. However, prevailing legal provisions clarify that returning state losses does not eliminate criminal liability (AZHARI, 2022). The lack of clear authority boundaries creates legal uncertainty and risks injustice, as those fulfilling the elements of corruption could escape criminal sanctions simply by returning state losses.

Effective coordination between administrative and criminal law sectors is essential for handling abuse of authority cases that harm the state (Malian, 2020). Strong collaboration between criminal law enforcement agencies—such as the *KPK* and the Prosecutor's Office—and administrative audit bodies like the *BPK*, Inspectorate General, and *BPKP* is necessary to avoid overlapping authority. Clear synergy ensures that every violation is dealt with appropriately and fairly. Harmonizing administrative and criminal law approaches is vital to establishing a law enforcement system that is firm, fair, and transparent, reducing confusion and legal uncertainty that could harm both government administrators and the public. Good coordination also accelerates case processing and maintains public trust in law enforcement.

This research explores the complex legal challenges surrounding abuse of authority by state officials in Indonesia, particularly the intersection of administrative and criminal responsibility when state losses occur. Previous studies, such as those by Sundari (2025) and

Sijabat (2024), have highlighted the confusion stemming from unclear jurisdictional boundaries and the misconception that returning state losses can negate criminal liability, leading to potential injustice. By synthesizing perspectives from both legal realms, this study aims to provide a clearer framework for addressing abuse of authority. The findings are expected to contribute to the harmonization of administrative and criminal law practices in Indonesia, enhancing legal clarity and ensuring fairness in the enforcement of justice.

Academically, this research clarifies the boundaries between administrative and criminal responsibility in cases of abuse of authority, enriching the understanding of the interplay between governance and criminal law on corruption. Practically, the study addresses the ongoing debate about whether the return of state losses can eliminate criminal sanctions and emphasizes the need for law enforcement to provide both a deterrent effect and justice, ensuring that the law is both firm and fair for all parties.

METHOD

This study employed a normative legal method with a philosophical approach, which meant that it focused on the analysis of applicable legal regulations, especially regarding administrative and criminal responsibility in cases of abuse of authority. With this approach, the study not only examined regulations such as Law Number 30 of 2014 concerning *Government Administration* and Law Number 31 of 1999 concerning the *Eradication of Corruption*, but also explored fundamental values such as justice, certainty, and legal benefits in law enforcement against state officials. This philosophical approach helped to view the problem in depth and normatively, thereby providing a strong rationale for the importance of aligning administrative and criminal law in handling such cases.

RESULTS AND DISCUSSION

Limitations of Administrative and Criminal Liability for Abuse of Authority

Administrative accountability is the obligation of an official or government agency to be responsible for every action taken in carrying out the authority granted by the state (Mubarak, 2021). Under Law Number 30 of 2014 concerning Government Administration, the purpose of administrative accountability is to ensure that every decision or action of a government official is by laws and regulations and general principles of good governance (AUPB) (Resmadiktia, 2023). This form of accountability is usually in the form of administrative sanctions, such as reprimands, postponement of promotions, or even dismissal from office (Kurniawan, 2024). These administrative sanctions are not directly related to criminal law but rather focus more on improving or restoring governance without involving imprisonment or fines. Criminal accountability is a legal responsibility imposed on individuals or agencies that commit acts that violate criminal law and harm the public interest, including state losses (Dahnir, 2022). Based on the Corruption Law in conjunction with the Criminal Code, criminal accountability aims to provide a deterrent effect, uphold social justice, and prevent future

crimes. The characteristics of criminal liability include criminal sanctions such as imprisonment and fines imposed by the court based on evidence in the trial process (Purba, 2024). Abuse of authority that is detrimental to state finances, the perpetrator can still be subject to criminal sanctions even though he has returned the state losses, as stated in Article 4 of the Corruption Law.

The State Administration Law provides a clear legal basis for the administrative accountability of government officials, especially in the context of abuse of authority (Anggoro, 2024). Article 8 emphasizes that every decision or action of a government official must be based on laws and regulations and the general principles of good governance (AUPB) so that officials are prohibited from using their authority incorrectly which can harm the public interest. This provision is then clarified in Article 80, which regulates administrative sanctions for officials who violate, ranging from light warnings to permanent dismissal. Article 81 details administrative sanctions, such as verbal and written warnings, postponement of promotion, and temporary or permanent dismissal, adjusted to the level of violation committed. These administrative sanctions aim to improve performance and governance without having to involve criminal penalties.

In the criminal realm, the Corruption Law is in conjunction with. The Corruption Criminal Code strictly regulates criminal liability for officials who abuse their authority to the detriment of state finances. Article 603 of the Criminal Code states that anyone who intentionally enriches themselves or others by harming the state's finances or economy can be sentenced to life imprisonment or a minimum of two years to a maximum of twenty years. Article 604 also regulates similar criminal penalties for abuse of authority that harms the state. In addition, Article 4 of the Corruption Law emphasizes that the return of state losses by the perpetrator does not eliminate criminal liability so that the perpetrator can still be punished even though he has returned the losses. Administrative law's main objective is to ensure that good governance runs transparently, accountably, and by applicable regulations (Maulidina, 2023). In other words, administrative law plays a role in maintaining the integrity of the government system, preventing abuse of authority, and improving the quality of public services. The administrative sanctions given - such as reprimands or dismissals - focus more on correcting errors in governance without increasing the burden of criminal penalties for the person concerned (Resmadiktia, 2023). This approach emphasizes the restoration and improvement of the administrative system, rather than imprisonment or fines.

Criminal law aims to provide a deterrent effect on perpetrators of criminal acts and fulfill the sense of justice in society (Hasan, 2023). In cases of abuse of authority that harms the state, criminal law focuses on imposing sanctions that not only punish the perpetrators but also serve as a lesson so that similar violations are not repeated. Criminal law considers such actions as violations of broader legal norms, which can damage the social order and harm many parties, especially the state and society. Therefore, criminal sanctions such as imprisonment or fines aim to create a deterrent effect for the wider community.

Both can handle the same violations, administrative and criminal law have different functions and scopes. Administrative law focuses more on improving and regulating governance through corrective administrative sanctions (Ridwan, 2020). While criminal law emphasizes enforcing social justice by providing punishments that have a deterrent effect. Both are on different paths but complement each other to create fair and effective law enforcement, by their respective goals.

The overlap between administrative and criminal accountability often arises when an administrative violation also meets the elements of a criminal act of corruption. For example, when an official abuses his authority to the detriment of the state, the action can be subject to administrative sanctions such as a warning or dismissal. However, if the abuse continues to severe actions, such as enriching himself or others by harming state finances, this falls into the realm of criminal corruption which must be processed under criminal law.

This situation often poses challenges in determining which should be prioritized and how coordination between administrative and criminal processes can run smoothly. If the administrative process is carried out first and is considered to have provided sufficient deterrent or restorative effects, there is a risk that the criminal process will be neglected. In fact, without appropriate criminal sanctions, the perpetrator could escape punishment even though his actions fulfill the elements of a crime. Conversely, if the criminal process is prioritized, administrative sanctions can be delayed or ignored, so that the recovery of state losses is also hampered.

In corruption involving government officials, such as regional heads who abuse their authority in the procurement of goods and services, two lines of accountability can be applied (Putra, 2024). If the abuse of authority only causes administrative losses, then administrative sanctions such as warnings or temporary dismissal can be imposed based on the State Administration Law. However, if the action causes significant state losses and meets the elements of a criminal act of corruption, then the perpetrator can be subject to criminal sanctions by the Corruption Law. Often in practice, there is an overlap between administrative and criminal processes, for example, the perpetrator has received administrative sanctions, but the criminal process is still ongoing. This often creates legal uncertainty regarding whether administrative sanctions are sufficient or must be accompanied by criminal penalties. Therefore, clear coordination is needed between related agencies so that law enforcement is effective and fair and does not cause confusion for all parties involved.

Relationship Between Administrative and Criminal Accountability in the Indonesian Legal Framework

Administrative law and criminal law are indeed interrelated in law enforcement, especially in cases of abuse of authority by officials or state apparatus. Administrative law focuses on the administrative sanctions against officials or bodies that violate administrative rules, for example in cases of abuse of authority that harm the state. These administrative

sanctions can be in the form of warnings, temporary suspensions, or permanent suspensions from the office. The main objective of administrative law is to ensure good governance and prevent abuse of power in the administrative environment of government.

If the abuse of authority causes significant state losses or meets the elements of a criminal act, then criminal law can be applied. In the context of corruption, criminal law provides heavier sanctions, such as imprisonment and fines to provide a deterrent effect and fulfilling the public's sense of justice. These two legal systems often interact in handling the same case, where the administrative process is carried out to improve governance quickly, while the criminal process runs parallel or afterward to ensure that the perpetrator is punished criminally.

The basic principle of administrative accountability is an effort to improve governance so that it runs well (good governance). It is done by giving various administrative sanctions, ranging from mild warnings, and postponement of promotions, to dismissal from office. The goal is to ensure that government officials or apparatus carry out their duties by applicable regulations and prevent abuse of authorities. These administrative sanctions are more preventive and corrective in nature, focusing on improving performance and systems, rather than providing harsh punishments.

Criminal liability aims to provide a more assertive deterrent effect and fulfill the public's sense of justice, especially if the violation that occurs causes major state losses or violates fundamental legal norms. Criminal sanctions such as imprisonment and fines are given to punish the perpetrator while preventing similar violations from happening again. Although both have different focuses - administrative to improve the system and criminal to provide a deterrent effect - these two mechanisms can complement each other. However, in practice, sometimes there is ambiguity, especially if administrative sanctions have been imposed first while the criminal process is still ongoing. This can confuse the priority of appropriate and effective law enforcement for all parties.

Administrative and criminal law enforcement processes can be carried out simultaneously or sequentially, depending on the type of violation and law enforcement policy. In some situations, administrative actions such as the dismissal of officials or cancellation of decisions can be taken first to stop abuse of authority or prevent greater state losses. This step aims to improve the situation quickly and maintain the continuity of governance. Meanwhile, criminal processes, which are usually more complicated and time-consuming, can run simultaneously or after administrative actions are taken, if there is sufficient evidence to charge the perpetrator with a crime such as corruption. This order of law enforcement has an impact on the effectiveness of law enforcement itself. If administrative actions are taken first, this can prevent further losses but sometimes it raises criticism because it looks like the perpetrator is being sanctioned twice for the same violation. Conversely, if the criminal process is prioritized, the status of the official being investigated may be unclear, so improvements in governance can be delayed.

Good coordination between institutions that handle administrative cases such as the BPK, Itjen, and BPKP with criminal law enforcement institutions such as the KPK and the Prosecutor's Office is meaningful in handling violations that can be subject to both administrative and criminal sanctions. Without close cooperation, the law enforcement process can overlap or be hampered, so that the effectiveness of acting against violations that harm the state is reduced. With synergistic collaboration, violations of abuse of authority or state losses can be handled comprehensively. Administrative sanctions can ensure that governance returns to normal, while criminal proceedings provide a firm deterrent effect for perpetrators. Effective coordination also helps prevent legal uncertainty and minimizes opportunities for abuse of authority in the law enforcement process, so that justice and legal certainty can be realized for all parties.

The relationship between administrative and criminal liability has a major impact on the effectiveness of law enforcement, especially in terms of justice, transparency, and accountability of public officials. When these two legal systems are implemented in a coordinated manner, they can complement each other by dealing with violations that harm the state. Administrative sanctions play a role in restoring and improving governance, while criminal law enforcement provides a strong deterrent effect for perpetrators. A clear and structured process between the two also increases transparency in law enforcement and strengthens the accountability of public officials, because they are aware that abuse of authority not only risks losing their position or authority but also faces criminal penalties that have personal impacts. Conversely, if the coordination between administrative and criminal liability is not harmonious, this can create legal loopholes, slow down the law enforcement process, and potentially harm the principles of justice that should be upheld.

CONCLUSION

Administrative and criminal accountability played complementary roles in law enforcement, particularly in cases of abuse of authority by state officials. While administrative law focused on restoring good governance through corrective sanctions, criminal law aimed to provide a deterrent effect and uphold social justice with more severe penalties. Despite their different objectives, overlaps often occurred, especially when administrative violations also constituted criminal acts. Therefore, effective coordination between administrative and criminal law enforcement institutions was essential to ensure fair, clear, and efficient law enforcement, preventing legal uncertainty and ensuring justice, transparency, and accountability among public officials. For future research, it is suggested to explore practical models of coordination and integration between administrative and criminal law enforcement agencies to further enhance the effectiveness and consistency of handling cases of abuse of authority in Indonesia.

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