International Journal of Progressive Sciences and Technologies (IJPSAT)
ISSN: 2509-0119.

https://ijpsat.org/
Vol. 49 No. 1 February 2025, pp. 496-506

Corruption in The New Criminal Code: Legal Reforms and Implications

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Abstract— This paper explores the treatment of corruption offenses under Indonesia's newly enacted Criminal Code, focusing on the implications of incorporating these offenses into the general provisions. Traditionally, corruption has been classified as an extraordinary crime, governed by the Corruption Eradication Law (UU Tipikor) and enforced by the Corruption Eradication Commission (KPK). However, under the new code, corruption is addressed within the broader criminal framework, raising concerns about the impact on the effectiveness of anti-corruption mechanisms. A key issue is the shift in responsibility for determining "harm to state finances," now relying solely on findings from the Financial Audit Agency (BPK). This creates a potential delay in investigations, as the KPK may need to wait for BPK's audit results before proceeding. Such centralization may limit the KPK's autonomy and slow down investigations, especially in high-profile cases requiring prompt action.

Keywords— Corruption; Criminal Code; Corruption Eradication

I. INTRODUCTION

Criminal law reform plays a pivotal role within the broader framework of legal politics. Legal politics refers to the formulation and implementation of legal policies or strategies undertaken by the state to achieve its overarching goals, such as justice, societal order, and governance. In the context of Indonesia, criminal law reform has been particularly significant due to the nation's historical reliance on the Dutch Criminal Code (Wetboek van Strafrecht) [1] as its primary legal framework since the colonial era. This reliance underscores a pressing need for reform to reflect Indonesia's current socio-political and cultural values while addressing evolving legal challenges.

The reform agenda is driven by several key objectives, including decolonization, consolidation, adaptation, and harmonization. Decolonization seeks to replace remnants of colonial legal structures with a framework that is more aligned with Indonesia's national identity and constitutional principles. Adaptation aims to update the law in response to modern legal issues and changing societal conditions. Harmonization focuses on ensuring coherence between various laws within Indonesia's legal system to avoid inconsistencies and contradictions.

The consolidation mission, in particular, holds significant importance as it seeks to integrate criminal provisions that exist outside the current Criminal Code into a unified and systematic framework. This includes addressing offenses such as corruption, which were not explicitly covered in the original Dutch-inherited Criminal Code. By incorporating such provisions, the reformed

International Journal of Progressive Sciences and Technologies (IJPSAT)
ISSN: 2509-0119.

https://ijpsat.org/
Vol. 49 No. 1 February 2025, pp. 496-506

Criminal Code aims to close critical gaps, ensuring a more comprehensive, responsive, and contemporary legal instrument capable of addressing Indonesia's legal needs.

In essence, reforming the Criminal Code represents a transformative step toward modernizing Indonesia's legal system [2]. It aspires to balance historical continuity with innovation, enhance legal certainty, and respond effectively to the complexities of contemporary society. Through this reform, Indonesia is working to construct a legal framework that not only upholds justice and accountability but also aligns with its national identity and international legal standards.

The enactment of Law Number 1 of 2023, widely referred to as the New Criminal Code, marks a significant development in Indonesia's legal landscape and its relationship with the 1999 Corruption Crime Law (Undang-Undang Tindak Pidana Korupsi or Tipikor), which underwent amendments in 2001. One of the most notable changes introduced by the New Criminal Code is the abandonment of the long-standing principle of *lex specialis derogat legi generalis*—the doctrine which stipulates that specific laws take precedence over general laws [3]. This doctrinal shift signifies a departure from established legal interpretations that had governed the relationship between specialized anti-corruption laws and general criminal provisions.

As a direct consequence of this change, the New Criminal Code has repealed five critical articles from Law Number 31 of 1999 (as amended by Law Number 20 of 2001), which had previously played a key role in regulating corruption offenses. These repealed provisions include Article 2 paragraph (1), Article 3, Article 5, Article 11, and Article 13, as explicitly outlined in Article 622 paragraph (1) letter (l) of the New Criminal Code (Nadhera, 2023). The removal of these articles reflects a restructuring of Indonesia's anti-corruption legal framework, raising questions about the future enforcement of anti-corruption policies and the implications for legal certainty in prosecuting corruption-related offenses.

This legislative reform underscores the evolving relationship between general criminal law and specialized legal regimes, such as the anti-corruption laws, within Indonesia's broader legal reform agenda. While the repeal of these provisions may have been driven by a desire to consolidate and harmonize criminal law, it also introduces potential challenges in ensuring that corruption, as a specific and serious offense, remains effectively regulated and addressed. Therefore, the enactment of the New Criminal Code invites further academic scrutiny and policy evaluation to assess its long-term impact on the fight against corruption and the overall integrity of Indonesia's legal system.

The recategorization of corruption offenses under the New Criminal Code carries significant implications for Indonesia's legal and law enforcement systems. Previously regarded as extraordinary crimes (extraordinary crimes), corruption offenses were treated with a heightened level of seriousness, reflecting their systemic impact on governance, economic stability, and public trust. However, under the New Criminal Code, corruption is no longer categorized as an extraordinary crime; instead, it is treated as equivalent to general offenses, such as theft or embezzlement.

This shift in classification has sparked considerable concern among legal scholars, policymakers, and anti-corruption advocates regarding its potential to undermine the effectiveness of Indonesia's anti-corruption enforcement mechanisms. By equating corruption with ordinary criminal acts, the legal system risks diminishing the severity and urgency historically associated with corruption-related offenses [4]. This reclassification could result in less stringent penalties, reduced prioritization in law enforcement, and weakened deterrent effects, thereby hampering efforts to combat corruption at both systemic and individual levels.

Moreover, the reclassification of corruption as a general offense introduces a significant risk of conflict with Indonesia's established legal and institutional frameworks, particularly the Corruption Eradication Commission (Komisi Pemberantasan Korupsi or KPK). The KPK was specifically established as a dedicated institution to address corruption as an extraordinary crime, recognizing its far-reaching consequences on governance, economic development, and public trust. By treating corruption as a general offense, the New Criminal Code undermines the foundational rationale for the KPK's mandate and operational framework, which rely on the prioritization of corruption as a distinct and exceptional legal challenge.

This shift risks creating inconsistencies between the new criminal provisions and existing anti-corruption mechanisms, potentially diluting the effectiveness of laws that were originally crafted to combat corruption rigorously. The reduced prioritization

of corruption could weaken enforcement efforts, particularly in prosecuting high-level offenders whose actions often perpetuate systemic economic and political injustices. Such dilution may also compromise the deterrent effect that Indonesia's previous anti-corruption framework sought to establish, thereby emboldening individuals and networks engaged in corrupt practices.

Furthermore, this recategorization raises broader concerns about the state's ability to deliver justice effectively and maintain accountability in corruption cases. Given the deeply entrenched nature of corruption within certain political and economic sectors, a robust and extraordinary legal approach is essential to overcome institutional inertia and ensure accountability for powerful perpetrators. A failure to treat corruption with the gravity it warrants could erode public confidence in the legal system, undermine the rule of law, and jeopardize the progress Indonesia has made in combating corruption over the past two decades [5].

In light of these pressing concerns, it becomes imperative to undertake a thorough and critical evaluation of the New Criminal Code's implications for Indonesia's anti-corruption agenda. The recategorization of corruption as a general offense not only risks undermining decades of progress in combating this deeply entrenched issue but also threatens the efficacy of the specialized legal and institutional frameworks designed to address it. A reassessment is necessary to ensure that the legal system retains its capacity to recognize corruption as an extraordinary crime—one that demands exceptional measures and prioritization in enforcement.

Safeguarding the integrity of institutions such as the Corruption Eradication Commission (KPK) and maintaining stringent legal provisions are essential to preserving the rule of law, delivering justice, and deterring corrupt practices at all levels of society. By reaffirming corruption as a unique and serious offense, Indonesia can reinforce public trust in its legal and governance systems, demonstrate its commitment to accountability, and protect its economic and democratic foundations from the corrosive effects of corruption.

Ultimately, the strength and credibility of Indonesia's anti-corruption agenda depend on maintaining a legal framework that treats corruption with the gravity it warrants. Without such safeguards, there is a real danger that this reclassification could weaken enforcement mechanisms, embolden perpetrators, and erode the public’s confidence in the state’s ability to deliver justice and uphold transparency.

A significant concern arising from the enactment of the New Criminal Code is the reduction in the severity of penalties for corruption offenses when compared to the provisions outlined in Law Number 20 of 2001 on the Eradication of Corruption Crimes (UU Tipikor). Under the UU Tipikor, corruption offenses were treated with stringent penalties reflecting their classification as extraordinary crimes, emphasizing the seriousness of their impact on governance, economic stability, and public trust. However, in the New Criminal Code, corruption-related offenses are addressed in Articles 603–606, where the prescribed penalties are notably less severe [6].

This disparity has triggered widespread criticism among legal scholars, anti-corruption advocates, and policymakers who argue that the New Criminal Code undermines Indonesia’s longstanding efforts to combat corruption effectively. By reducing penalties, the law risks diluting the deterrent effect that harsher sentences previously provided under the UU Tipikor. The perception that corruption is being treated with leniency could embolden offenders and weaken the state’s ability to enforce accountability, particularly against high-ranking officials and other influential actors involved in systemic corruption.

Furthermore, the reduced penalties may hinder the progress Indonesia has made in addressing corruption as a critical impediment to development and governance [7]. Given that corruption remains deeply entrenched and poses significant challenges to legal and institutional integrity, the imposition of lighter penalties could be perceived as a step backward. It undermines the principles of justice, erodes public confidence in the legal system, and risks jeopardizing the broader anti-corruption agenda.

In this context, there is an urgent need to reassess the penalty provisions within the New Criminal Code to ensure they align with the gravity of corruption offenses and the objectives of the UU Tipikor. Maintaining robust and proportionate penalties is essential for preserving the rule of law, deterring corrupt practices, and upholding Indonesia’s commitment to transparency, accountability, and justice.

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II. Research Method

This study employs a descriptive-analytical specification, aiming to provide a systematic, factual, and accurate depiction of the legal issues under examination while conducting an in-depth analysis to identify implications and potential solutions. The research adopts a normative juridical method, which focuses on legal analysis based on prevailing norms. Within this framework, the study examines relevant legislation, legal principles, and doctrinal developments in legal scholarship.

The research applies two primary approaches. First, the Comparative Law Approach—this approach compares the regulation of corruption offenses under the New Criminal Code (KUHP Baru) with provisions in the Corruption Eradication Law (UU Tipikor) and, where relevant, with legal systems in other jurisdictions. The objective is to identify differences, similarities, and the impact of regulatory changes on anti-corruption law enforcement. Second, the Conceptual Approach—this approach analyzes legal concepts related to extraordinary crimes, the rule of law, and accountability within the criminal justice system. This approach facilitates an understanding of paradigm shifts in the regulation of corruption in Indonesia.

The study relies on secondary data sources, including legislation, court decisions, academic journals, legal textbooks, and prior research findings. Data collection is conducted through document analysis and literature review to develop a comprehensive understanding of the issues discussed. Once collected, the data is analyzed qualitatively by interpreting and examining the content of legal sources under review. This approach enables the study to explore the legal implications of regulatory changes concerning corruption offenses and assess the effectiveness of the new legal framework in upholding the principles of transparency, accountability, and corruption eradication.

III. Results And Discussion

Corruption continues to be a persistent and highly relevant subject of discussion due to its profound and pervasive impact on society, governance, and economic development. It is universally recognized as a crime of special nature, frequently categorized as an extraordinary crime due to its extensive and often devastating effects on public institutions, social equity, and economic stability [8]. Corruption's exceptional status stems from its complexity, its capacity to permeate multiple levels of governance, and its ability to erode the fundamental principles of justice, transparency, and public trust.

In contemporary contexts, the extraordinary nature of corruption is further underscored by its systemic characteristics, which often involve powerful actors operating through intricate and sophisticated networks. These networks complicate efforts to trace, prevent, and prosecute corruption effectively, as corrupt practices are not limited to isolated incidents but are often deeply embedded within institutional and organizational frameworks. As such, corruption operates in a manner that not only threatens the integrity of public institutions but also exacerbates social inequality and weakens democratic processes [9].

The pervasive nature of corruption requires a multifaceted approach to its prevention and prosecution. The challenges posed by systemic corruption, coupled with the involvement of influential individuals and entities, make it one of the most difficult crimes to combat. These unique aspects necessitate a robust legal framework, specialized anti-corruption agencies, and coordinated efforts between governmental and civil society actors to ensure accountability, deter corrupt practices, and safeguard the public's trust in the integrity of governance.

To address the severity of corruption, penalties for perpetrators generally include imprisonment and/or substantial fines, underscoring the seriousness with which such offenses are regarded in the legal framework. These penalties were historically governed by Article 5 of Special Law Number 20 of 2001 on the Eradication of Corruption Crimes (UU Tipikor), in conjunction with Article 64 Paragraph (1) of the Criminal Code (KUHP), which provided a robust legal basis for the prosecution and punishment of corruption-related offenses [10].

The dual legal framework, consisting of the UU Tipikor and the KUHP, was instrumental in not only establishing the extraordinary nature of corruption but also emphasizing the state's unwavering commitment to combating corruption as a fundamental challenge to the principles of justice, transparency, and good governance. By categorizing corruption as an

extraordinary crime, this legal approach sought to ensure that corruption was addressed with the same level of urgency and rigor as other severe offenses, reflecting the profound societal and economic harm caused by such acts [11].

The stringent penalties outlined in these laws were designed to deter potential offenders, ensure accountability, and reinforce the state's role in maintaining ethical governance. Additionally, the comprehensive nature of the legal framework aimed to address various forms of corruption, from bribery to embezzlement, and to provide a structured approach for the investigation, prosecution, and punishment of those involved in corrupt practices. By situating corruption within this specialized legal framework, Indonesia sought to send a clear message about the severity of the offense and its impact on the nation's development and integrity.

By instituting severe penalties, the legal framework aimed to deter potential offenders, ensure accountability, and restore public trust in state institutions. The imposition of stringent penalties reflects a broader recognition of corruption's devastating potential to undermine the very foundations of society, governance, and economic stability. By treating corruption as an extraordinary crime, the legal system underscored the necessity for exceptional measures to address an offense that not only harms individuals but also erodes public confidence in state institutions and the rule of law.

The classification of corruption as an extraordinary crime within Law Number 20 of 2001 on the Eradication of Corruption Crimes (UU Tipikor) demonstrates a commitment to combating corruption with the seriousness it warrants. This legal approach reflects an understanding of the complex and systemic nature of corruption, which requires a comprehensive and robust legal framework capable of addressing the multifaceted challenges it poses. The interplay between UU Tipikor and the Criminal Code (KUHP) illustrates a concerted effort to align legal provisions with the gravity of corruption, ensuring that the legal response remains proportional to the severity and complexity of the crime.[12]

In this context, the legal treatment of corruption as an extraordinary crime serves as a prioritization of the issue within Indonesia's broader pursuit of justice, ethical governance, and the strengthening of democratic institutions. By treating corruption with such gravity, the state aims not only to impose penalties on those involved but also to establish a legal culture where corruption is recognized as one of the most pressing threats to the nation's development and societal well-being. This approach continues to play a pivotal role in advancing Indonesia's commitment to justice, transparency, and accountability in both the public and private sectors.

According to data from the Corruption Eradication Commission (Komisi Pemberantasan Korupsi or KPK), the institution has handled a total of 1,310 corruption cases between 2004 and October 20, 2022. Over the course of nearly 18 years, the number of cases addressed by the KPK has fluctuated significantly, reflecting both the evolving nature of the institution's operations and the broader political and legal context in Indonesia.

The highest recorded number of cases occurred in 2018, with 199 cases, signaling a notable surge in enforcement efforts during that period [13]. This spike likely reflects a combination of factors, including heightened political will, increased public awareness, and greater institutional capacity within the KPK. In contrast, the lowest number of cases was recorded in 2014, with only 2 cases. This sharp decline could be attributed to various challenges faced by the KPK during that time, including potential political interference, resource constraints, or changes in leadership within the agency.

The fluctuation in case numbers underscores the dynamic nature of anti-corruption efforts in Indonesia, which are subject to the broader political landscape, shifts in governance, and the resources allocated to enforcement agencies like the KPK. This variability also highlights the importance of maintaining a consistent and independent approach to combating corruption, regardless of external pressures, to ensure sustained progress in addressing this critical issue.

Among the various forms of corruption addressed by the KPK, bribery stands out as the most prevalent, accounting for a significant majority of the total cases. Specifically, bribery constituted 867 cases—a substantial portion of the 1,310 cases the KPK handled between 2004 and 2022. This highlights bribery as a central issue in Indonesia's ongoing fight against corruption. The highest number of bribery cases occurred in 2018, with 168 cases, followed by 2019 with 119 cases and 2017 with 93 cases [14]. This consistent trend suggests that bribery remains a primary focus of the KPK's enforcement efforts, reflecting the persistence of this form of corruption across multiple sectors of governance. In addition to bribery, another prominent category of corruption

pertains to the procurement of goods and services, with the KPK handling 274 cases related to this issue. Procurement-related corruption is particularly concerning due to its impact on public spending and the allocation of state resources, often leading to inflated costs and substandard services or infrastructure.

Other significant forms of corruption addressed by the KPK include 57 cases of budget misuse, which involve the improper allocation or misappropriation of public funds, and 49 cases of money laundering (Tindak Pidana Pencucian Uang or TPPU), a crime that facilitates the concealment of illegally obtained wealth [13]. Additionally, 27 cases of extortion and 25 cases involving licensing violations or obstruction of investigations highlight the diverse nature of corruption across various sectors of governance. These statistics not only underscore the pervasive nature of corruption in Indonesia but also illustrate the broad range of corrupt activities that the KPK has worked to combat. The varied types of corruption handled by the KPK reflect both systemic issues in governance and the complexity of ensuring transparency and accountability across public and private sectors.

A sectoral analysis of corruption cases reveals that district and city government agencies account for the largest share, with 537 cases reported between 2004 and October 2022. This substantial figure underscores the heightened vulnerability of local government institutions to corrupt practices, likely due to their direct involvement in administrative services and resource allocation. Local government agencies are often tasked with overseeing public services such as infrastructure, social welfare, and public procurement, which can create opportunities for bribery, embezzlement, and misallocation of resources. The decentralized nature of governance at the local level, coupled with sometimes limited oversight, may further exacerbate the risk of corruption.

Following local governments, ministries and institutional agencies recorded 406 cases, which also points to the pervasive nature of corruption at the national level. Ministries are often responsible for large-scale projects, regulatory oversight, and the distribution of government funds, making them potential hotspots for corrupt activities. Despite the more centralized oversight at the national level, corruption in these agencies can still significantly impact policy implementation and public trust in government institutions.

Provincial government agencies accounted for 160 cases, which, while lower than those at the local and national levels, still indicates a notable presence of corruption at the intermediate level of governance. This data illustrates that corruption is not confined to any one level of government but is widespread across the spectrum, affecting both local, regional, and national institutions. The distribution of corruption cases across various levels of governance highlights the systemic nature of corruption in Indonesia and emphasizes the need for comprehensive reform and enhanced accountability mechanisms at all levels of government [15]. Addressing corruption at both local and national levels will require tailored strategies that consider the unique challenges and opportunities for oversight at each level of governance.

This data highlights the widespread nature of corruption in Indonesia and underscores specific areas that require focused intervention and targeted reforms. The prevalence of bribery, procurement-related offenses, and misuse of public resources points to systemic weaknesses in governance and institutional accountability. Addressing these challenges necessitates not only robust legal enforcement but also preventive measures, institutional strengthening, and greater transparency to foster long-term resilience against corruption.

The incorporation of corruption-related offenses into the New Criminal Code has elicited significant responses and raised substantial concerns regarding its broader implications for Indonesia's efforts to combat corruption. Historically, corruption was classified as an extraordinary crime under Law Number 20 of 2001 on the Eradication of Corruption Crimes (UU Tipikor), a designation that reflected the serious and systemic nature of corruption in undermining governance, eroding public trust, and destabilizing economic systems [16]. This classification allowed for a specialized legal framework aimed at addressing the far-reaching consequences of corrupt practices and provided the basis for more stringent penalties and enhanced investigative measures.

However, with the adoption of the New Criminal Code, corruption offenses are now primarily addressed under Articles 603 and 604, a shift that has raised significant concerns about the legal treatment and enforcement of these offenses. The reclassification of corruption within the general provisions of the New Criminal Code, as opposed to its previous treatment as an extraordinary crime, prompts critical questions regarding its priority within the broader legal framework. Many legal experts and anti-corruption

advocates fear that this shift may dilute the emphasis on corruption as a critical societal issue, potentially reducing the urgency with which these cases are handled by law enforcement agencies.

This recategorization also raises concerns about the impact on institutional efforts to combat corruption, particularly in relation to specialized bodies such as the Corruption Eradication Commission (KPK), which was established to focus exclusively on tackling corruption as a unique and pervasive threat to governance. The incorporation of corruption offenses into the more general provisions of the New Criminal Code could potentially affect the institutional focus, resources, and procedural mechanisms needed to address corruption effectively. The potential shift in focus could also weaken the legal tools and powers available for investigating and prosecuting corruption, further complicating efforts to ensure accountability and justice for those involved in corrupt practices.

One of the most pressing issues raised by the New Criminal Code centers on Article 603, which defines "harming state finances" as an act determined based on the results of an examination by a state financial audit institution [6]. This provision significantly limits the authority to identify and quantify financial losses to the Financial Audit Agency (Badan Pemeriksa Keuangan or BPK), an independent government body responsible for auditing state finances. While the BPK plays a critical role in ensuring fiscal transparency and accountability, this narrow definition of "harm" raises concerns regarding the implications for other law enforcement bodies, particularly the Corruption Eradication Commission (KPK).

The KPK, which was established with the mandate to investigate and prosecute corruption cases independently, may face substantial limitations on its investigative capacity due to this provision. Under the New Criminal Code, the KPK may be required to rely solely on the BPK's findings before initiating legal proceedings or bringing charges against suspected offenders. This dependency on an external body for financial audits could significantly impede the KPK's ability to pursue investigations autonomously, delaying the prosecution of corruption cases and potentially resulting in gaps in enforcement.

Moreover, this provision could lead to bureaucratic bottlenecks and procedural delays, as the KPK would be required to wait for the BPK's audit results, which could be time-consuming. In situations where the BPK's findings are inconclusive or take longer than necessary, the KPK's ability to respond swiftly and effectively to corruption cases could be compromised, hindering the broader fight against corruption. The shift in authority from the KPK to the BPK, therefore, presents a significant concern for the robustness of anti-corruption efforts in Indonesia. Ensuring that the KPK retains sufficient autonomy and authority to investigate and prosecute corruption cases independently, without undue reliance on external audit results, will be crucial for maintaining the effectiveness of the anti-corruption framework and safeguarding the integrity of Indonesia's legal and institutional responses to corruption.

This dependency on the BPK's audit results introduces several challenges. First, it risks causing delays in the investigation process, as law enforcement agencies, including the KPK, would be required to await the formal conclusions of the BPK's audits before proceeding with further legal actions. This procedural delay could significantly undermine the efficiency and timeliness of corruption investigations, particularly in cases that involve complex financial transactions or high-profile cases. In such instances, swift action is often critical to prevent further financial losses, protect key evidence, and maintain public confidence in the integrity of the investigation. By introducing a reliance on external audits, the system may be slowed down, ultimately weakening the proactive nature of anti-corruption efforts.

Second, this limitation raises concerns about the potential for conflicts of interest or institutional bottlenecks, which could impede the impartial identification of state financial harm. The BPK, as an independent body, is supposed to operate without bias. However, its involvement in determining financial losses could create situations where its audit processes are influenced by political or institutional pressures, leading to potential conflicts of interest. Moreover, the BPK's involvement in multiple high-profile audits could result in delays in prioritizing corruption investigations, particularly in cases where the financial impact is difficult to quantify or involves multiple layers of government. Such bottlenecks may further complicate efforts to hold perpetrators accountable and hinder progress toward eradicating corruption.

These concerns emphasize the need for a more efficient and independent system in which law enforcement agencies, like the KPK, have the ability to investigate and prosecute corruption cases without excessive dependence on external bodies. Ensuring institutional clarity and autonomy in corruption investigations will be essential for maintaining a robust anti-corruption framework that can respond effectively to corruption in a timely and impartial manner.

Moreover, this shift reflects a broader concern about the dilution of the legal framework governing corruption. The specific and stringent provisions within Law Number 20 of 2001 on the Eradication of Corruption Crimes (UU Tipikor) were deliberately crafted to address corruption as an extraordinary crime, one that poses significant threats to the very foundations of governance, justice, and public trust. These provisions were designed to ensure that the legal mechanisms in place were not only robust and independent but also responsive to the unique and pervasive nature of corruption. The exceptional legal tools provided by the UU Tipikor, such as specialized investigative powers and the establishment of bodies like the Corruption Eradication Commission (KPK), allowed for more focused and targeted efforts to tackle corruption effectively.

However, by incorporating corruption offenses into the New Criminal Code, where they are now treated alongside general criminal acts, there is a significant risk that the specialized focus and exceptional legal tools that were previously afforded to corruption cases may be diluted. The New Criminal Code, with its broader scope, does not provide the same level of specialized treatment for corruption as an extraordinary crime, which could lead to a reduction in the urgency and prioritization of corruption-related cases. As a result, the legal framework may lose its ability to effectively address the complex, systemic, and high-stakes nature of corruption, which often requires tailored, rigorous legal strategies.

This shift could also lead to weakened institutional capacity to combat corruption at the same scale and intensity as before. The removal of specialized legal provisions designed for corruption could undermine the autonomy and effectiveness of institutions such as the KPK, which was established with a singular focus on investigating and prosecuting corruption. In essence, this reclassification of corruption offenses risks compromising the commitment and resources dedicated to addressing one of the most critical threats to governance in Indonesia.

The redefinition of corruption-related offenses under the New Criminal Code, particularly the dependency on the BPK's findings as stipulated in Article 603, could have far-reaching implications for the enforcement of anti-corruption measures in Indonesia. By making the identification of financial losses contingent on the results of an audit by the Financial Audit Agency (BPK), this provision could significantly limit the autonomy of law enforcement agencies such as the Corruption Eradication Commission (KPK), which has historically been empowered to investigate and prosecute corruption independently. The introduction of this dependency risks introducing delays and bureaucratic hurdles, potentially weakening the effectiveness of Indonesia's anti-corruption efforts [17].

To prevent any erosion of the progress achieved thus far in combating corruption, it is essential to critically evaluate these provisions and their potential consequences. A thorough assessment is needed to ensure that the authority of institutions like the KPK remains safeguarded, allowing them to continue their work without unnecessary reliance on external audits that could cause delays in legal proceedings. Strengthening the institutional capacity of the KPK and ensuring its autonomy in corruption investigations are critical for maintaining a robust response to corruption, which remains a systemic challenge in Indonesia [18].

Moreover, it is imperative that the legal framework continues to support a comprehensive and agile anti-corruption strategy—one that is responsive to the dynamic and evolving nature of corruption in Indonesia. This includes maintaining specialized legal tools and provisions that allow for timely intervention in high-profile and complex cases. Without such measures, the integrity of Indonesia's legal system could be compromised, undermining efforts to combat corruption effectively and deteriorating public trust in state institutions. Ultimately, ensuring that the fight against corruption remains a top priority in Indonesia requires a strong, independent, and adaptable legal and institutional framework.

This shift has sparked significant concerns among legal experts and anti-corruption advocates, as it risks diminishing the effectiveness of existing anti-corruption mechanisms. By centralizing the authority to determine state financial losses within the Financial Audit Agency (Badan Pemeriksa Keuangan or BPK), the new framework creates the potential for procedural delays and

International Journal of Progressive Sciences and Technologies (IJPSAT)
ISSN: 2509-0119.

https://ijpsat.org/
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bottlenecks that could severely impact the efficiency of corruption investigations. The requirement to rely exclusively on BPK's audit findings introduces a dependency that undermines the independence and agility of other institutions, such as the Corruption Eradication Commission (KPK), which has been a key player in identifying and prosecuting corruption cases swiftly.

This reliance on BPK's audits could create unnecessary delays in the investigation and prosecution of corruption cases, as law enforcement agencies would have to wait for formal audit results before taking further action [19]. Such delays are particularly problematic in cases involving complex financial schemes or high-profile individuals, where timely action is essential to secure evidence, prevent further financial harm, and uphold the integrity of the investigation. The risk of procedural bottlenecks may allow perpetrators to take advantage of the slow pace of legal processes, diminishing the deterrent effect of anti-corruption laws and potentially allowing corruption to continue unchecked.

Furthermore, this centralized authority may hinder the coordination and flexibility needed between various institutions involved in combating corruption. By placing significant decision-making power in one body, there is a risk of creating a single point of failure that could obstruct the efficient functioning of the broader anti-corruption framework. The potential for institutional dependency on BPK's findings undermines the autonomy of agencies like the KPK and introduces a layer of complexity that could ultimately weaken the overall capacity to respond swiftly and effectively to corruption.

Moreover, this centralization may inadvertently weaken the operational independence of specialized anti-corruption bodies, particularly the KPK. Historically, the KPK has played a pivotal role in combating corruption by leveraging its ability to conduct independent investigations and pursue cases free from institutional or bureaucratic constraints. This autonomy has been a cornerstone of its success, enabling the KPK to tackle high-profile and complex corruption cases with agility and determination.

However, under the new framework, the KPK's capacity to act proactively and decisively could be significantly curtailed. By shifting the authority to determine state financial losses to the Financial Audit Agency (BPK), the KPK may become increasingly reliant on external findings, delaying its ability to move forward with investigations or prosecutions. This shift raises serious concerns about the erosion of the KPK's authority, which is essential for maintaining the credibility and effectiveness of Indonesia's anti-corruption efforts.

The potential restrictions on the KPK's independence could undermine its role as a key institution in the fight against corruption, particularly in complex cases where timely action is crucial to securing evidence, preventing further financial damage, and prosecuting perpetrators. If the KPK is forced to wait for BPK's audit results before taking action, the efficiency and responsiveness of its operations may be compromised, ultimately diminishing the overall efficacy of Indonesia's anti-corruption agenda. The long-term implications of this shift could include a weakened institutional framework, reducing the effectiveness of anti-corruption initiatives and eroding public trust in the state's ability to combat corruption effectively [20].

These changes underscore a critical need for clarity, coordination, and institutional synergy to ensure that the fight against corruption remains robust and effective under the New Criminal Code. To prevent the erosion of Indonesia's anti-corruption efforts, it is imperative that the roles and responsibilities of key institutions, including the Financial Audit Agency (BPK), the Corruption Eradication Commission (KPK), and other law enforcement bodies, are clearly delineated. A clear division of authority is essential to avoid overlapping mandates, procedural delays, or conflicts of jurisdiction that could undermine the efficiency of anti-corruption operations.

Furthermore, strengthening inter-institutional cooperation is paramount to addressing potential procedural bottlenecks and ensuring the seamless flow of information and resources between institutions. This collaboration will help to ensure that investigations and prosecutions are not hindered by institutional barriers or delays. By fostering an environment of mutual support and coordination, agencies can work together more effectively, ensuring that corruption cases are addressed in a timely and comprehensive manner. Ultimately, maintaining the integrity of corruption investigations and prosecutions requires a commitment to institutional synergy, where all parties involved can operate cohesively, without impediments, to combat corruption in a targeted, efficient, and accountable manner. This collaborative approach will be vital in preserving public trust and confidence in Indonesia's

International Journal of Progressive Sciences and Technologies (IJPSAT)
ISSN: 2509-0119.

https://ijpsat.org/
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legal and governance systems, ensuring that anti-corruption measures remain effective and resilient in the face of evolving challenges.

Ultimately, while the New Criminal Code introduces significant changes to the legal treatment of corruption, it is imperative to safeguard the principles of independence, efficiency, and transparency that have long underpinned Indonesia's anti-corruption framework. The success of the nation's anti-corruption efforts over the past two decades has been built on a system that ensures institutions like the KPK can operate independently, swiftly, and with a focus on accountability. Any compromise of these principles could undermine the progress achieved, particularly in addressing the complex and systemic nature of corruption.

Without these safeguards in place, the risk of reversing the advancements made in combating corruption becomes increasingly pronounced, potentially allowing corruption to thrive once again. To mitigate these risks, it is crucial to introduce clearer legal provisions, reinforce institutional alignment, and enhance coordination between key agencies. Such steps will be vital not only in ensuring that the legal framework remains strong and effective, but also in preserving the public trust that has been steadily built over years of anti-corruption efforts.

Addressing these concerns will ultimately be key to maintaining the integrity of the fight against corruption, ensuring that Indonesia remains committed to transparency, justice, and accountability. By protecting these core values, Indonesia can continue to hold perpetrators of corruption accountable and safeguard its legal and governance systems for the benefit of all citizens.

IV. Conclusion

The ongoing efforts to reform Indonesia's legal framework, particularly through the enactment of the New Criminal Code, represent a pivotal moment in the country's pursuit of justice and governance reform. The treatment of corruption, a crime with far-reaching implications for governance, economic stability, and public trust, has undergone a significant shift, with corruption offenses now incorporated into the general provisions of the New Criminal Code. While this reclassification reflects broader legal reforms, it also raises critical concerns regarding the effectiveness and independence of the nation's anti-corruption mechanisms.

Corruption has long been recognized as an extraordinary crime, with specialized legal frameworks such as the Corruption Eradication Law (UU Tipikor) and the Corruption Eradication Commission (KPK) playing vital roles in combating it. The shift of corruption offenses into the general criminal code and the increased reliance on the Financial Audit Agency (BPK) to determine state financial harm could create procedural delays, dependency on external findings, and potential conflicts of interest. These changes could undermine the KPK's independence, delaying crucial investigations, limiting its proactive capabilities, and ultimately weakening the nation's ability to tackle corruption effectively.

As data from the KPK reveals, corruption remains a pervasive issue across various sectors and governmental levels, with bribery and procurement-related corruption standing out as the most frequent offenses. The centralization of financial oversight and investigation within the BPK may slow down the judicial process and potentially diminish the KPK's capacity to act independently. These shifts have raised concerns about procedural bottlenecks, the risk of institutional conflicts, and the possible dilution of anti-corruption efforts that have been hard-won over the last two decades.

To ensure the continued success of anti-corruption initiatives, it is crucial to maintain clarity in the roles and responsibilities of the BPK, KPK, and other law enforcement bodies. Institutional alignment and coordination must be prioritized to avoid delays and inefficiencies that could hinder corruption investigations. Furthermore, safeguarding the independence, transparency, and efficiency of these bodies will be paramount in preserving public trust and confidence in Indonesia's commitment to justice and good governance.

In sum, while the reformulation of corruption laws under the New Criminal Code is an important step in the broader process of legal modernization, it is essential to protect the integrity of the country's anti-corruption framework. By ensuring that legal provisions are clear, roles are well-defined, and inter-agency cooperation is strengthened, Indonesia can continue to build on its progress in eradicating corruption and uphold the principles of accountability, transparency, and justice for the benefit of all its citizens.

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