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ABUSE OF AUTHORITY IN GRANTING RELIEF ON MANAGEMENT RIGHTS LEVY (CASE STUDY OF CORRUPTION CRIMINAL ACTS IN SINGKAWANG CITY)

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Abstract

This study analyzes the abuse of authority in granting concessions on Management Rights (Hak Management/HPL) fees and identifies the factors causing deviations in the corruption case in Singkawang City. The research uses an empirical legal method supported by a normative approach through statutory, conceptual, and case-based analysis. Data were obtained from legislation, legal literature, case documents, media reports, and relevant institutional information. The results show that fee concessions may be legally justified when they are based on clear authority, objective parameters, written procedures, and accountable supervision. However, discretion becomes problematic when it is used without measurable standards, when the administrative process is incomplete, and when the decision reduces regional revenue or benefits for certain private parties. In the Singkawang case, the granting of a substantial reduction in HPL fees and the elimination of administrative penalties indicates the importance of distinguishing administrative error from corruption. The main causal factors include weak internal supervision, unclear limits on discretion, low transparency in regional asset management, weak compliance with legislation, and potential conflicts of interest. Strengthening preventive supervision, written technical guidelines, transparent documentation, and proportional law enforcement are therefore necessary to protect regional finances and support good governance.

Keywords: abuse of authority, discretion, management rights, regional fees, corruption, Singkawang City.

INTRODUCTION

The implementation of regional governance is inextricably linked to the need for funding. When some governmental functions are delegated to regions through the principle of autonomy, local governments require adequate revenue sources to ensure the sustainability of public services, development, and improving public welfare. Within this framework, local taxes, regional levies, and other revenue sources serve as crucial instruments in the financial relationship between the central government and regional governments, as stipulated in Law Number 1 of 2022 (Indonesia, 2022). Regional autonomy essentially provides regions with the authority to regulate and manage community interests based on local characteristics, potential, and needs. However, this authority does not mean that local governments can act without limits, as all policies must remain within the national legal system, consider the public interest, and adhere to the principles of regional governance (Santoso, 2015; Indonesia, 2014a). In this context, a region's ability to manage its Regional Original Revenue (PAD) is an important measure of regional government effectiveness.

Regional levies differ from regional taxes. Taxes are levied without direct compensation, while levies are payments for services, permits, or the use of certain facilities provided by the local government to individuals or entities. Because there is a more concrete relationship between levies and benefits received, levies must be managed transparently, measurably, and based on a clear legal basis (Indonesia, 2022). One of the objects of strategic value for regions is the utilization of assets in the form of land or plots controlled by local governments through the Management Rights mechanism. Management Rights authorize rights holders, including local governments, to plan land use, utilize the land, and transfer certain portions to third parties in accordance with legal provisions (Indonesia, 2021a). In practice, these assets are often used for business, tourism, trade, and investment activities, thus potentially generating significant regional revenue.

The significant economic value of utilizing Management Rights also carries the risk of abuse. This risk arises especially when regional officials have the authority to grant levy relief, reductions, deferrals, or waivers on fines. Such authority is essentially justifiable if used in the public interest and based on objective measures. However, if this authority is exercised without a clear procedural basis, without accountable studies, or used to benefit certain parties, the policy can become an abuse of authority (Ridwan HR, 2016). In state administrative law, abuse of authority is related to the concept of detournement de pouvoir, namely the use of authority for purposes different from those for which the authority was granted. Public officials may indeed exercise discretion when regulations are incomplete, there is a legal vacuum, or a quick decision is needed to ensure the smooth running of public services. However, discretion must still comply with the General Principles of Good Governance (AAUPB), such as the principles of legal certainty, benefit, accuracy, openness, accountability, and the prohibition on abuse of authority (Ridwan HR, 2016; Indonesia, 2014b). From the perspective of criminal acts of corruption, abuse of authority takes on a more serious meaning when it is carried out with the aim of benefiting oneself, others, or corporations and causing financial losses to the state or region. Article 3 of the Corruption Eradication Law serves as an important basis for assessing the actions of officials who abuse their official authority (Indonesia, 1999; Indonesia, 2001). Therefore, the boundary between administrative errors and criminal acts of corruption needs to be carefully analyzed based on the elements of the act, purpose, consequences, and financial losses to the state or region.

Singkawang City, a region in West Kalimantan Province, boasts economic potential in the trade, tourism, and coastal sectors. Tourist areas like Pasir Panjang Beach and the surrounding area of Sedau are examples of attractive investment locations. The use of local government land in these areas can increase regional revenue (PAD) if managed legally, transparently, and accountably. Conversely, non-transparent management can create opportunities for irregularities, particularly in determining the amount of levies and granting concessions to the private sector. The alleged corruption case involving the Singkawang City Government's granting of a 60 percent reduction in regional asset management fees to private parties illustrates this issue. In a widely reported case, PT PWG was granted a 60 percent reduction in regional asset management fees, citing declining revenues due to tourism conditions. However, the policy was later challenged in legal proceedings due to potential regional financial losses (Inside Pontianak, 2025).

This phenomenon demonstrates that regional asset management is not merely an administrative issue, but also closely related to the integrity of state administrators and the protection of regional finances. If officials' authority is not controlled through robust procedures, assessment standards, and oversight, discretion can become an instrument that legitimizes irregularities. Based on this background, this study aims to analyze the forms of abuse of authority in granting concessions on Management Rights fees in Singkawang City and the factors influencing these irregularities.

LITERATURE REVIEW

Regional government authority is the basis for local governments to make decisions and take action in the administration of government affairs. In a regional autonomy system, this authority is inherent in the function of regional heads and regional apparatuses to implement regional policies, manage public services, and optimize regional revenue sources. However, this authority always has limits, as government actions must be based on laws and regulations and directed towards the public interest (Santoso, 2015; Indonesia, 2014a). Regional levies are a source of regional revenue related to services, permits, or the use of certain facilities provided by the regional government. Law Number 1 of 2022 defines the financial relationship between the central and regional governments as encompassing the provision of regional revenue sources in the form of taxes and levies. Therefore, any reduction, relief, or elimination of levies must be understood as an action that could impact regional financial rights (Indonesia, 2022).

Management Rights (HPL) are state-issued rights, some of the implementation authority of which is delegated to the holder of the Management Rights. Government Regulation Number 18 of 2021 regulates Management Rights, including land rights, apartment units, and land registration. Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency (BPN) Number 18 of 2021 governs the procedures for determining Management Rights and land rights (Indonesia, 2021a; Indonesia, 2021b). The HPL's status is crucial because it can serve as a basis for utilizing regional assets with economic value and a direct relationship to local revenue (PAD). Discretion is the decision-making space granted to government officials in certain circumstances when regulations are incomplete, there is a legal vacuum, or action is needed to address concrete problems in the administration of government. The State Administration Law places discretion as a legitimate instrument, but its use must fulfill a clear purpose, objective reasons, good faith, and pay attention to the AAUPB (Indonesia, 2014b). Thus, discretion is not identical to absolute freedom of officials.

Abuse of authority occurs when an official uses authority inconsistent with the purpose for which it was granted, exceeds the limits of authority, mixes up authority, or acts contrary to proper procedures. In state administrative law, abuse of authority can be tested through administrative mechanisms, including oversight by the Government Internal Supervisory Apparatus (APIP), before being assessed for criminal elements (Ridwan HR, 2016; Indonesia, 2014b). In criminal law on corruption, abuse of authority is closely related to Article 3 of Law Number 31 of 1999 as amended by Law Number 20 of 2001. This article places the elements of abuse of authority, opportunity, or means due to position or status, the aim of benefiting oneself, others, or corporations, and the consequences in the form of losses to state finances or the state economy as elements that must be proven (Indonesia, 1999; Indonesia, 2001).

Corruption eradication efforts cannot be solely focused on criminal prosecution. Prevention through oversight, public participation, transparency, and good governance also plays a strategic role. Bunga, Maroa, Arief, and Djanggih (2019) emphasize the importance of public participation in preventing and eradicating corruption, while Afif (2018) emphasizes the importance of corruption court institutions in enforcing corruption laws. This framework demonstrates that cases of abuse of authority in granting levy relief must be viewed holistically from administrative, criminal, and governance perspectives.

METHOD

This research employs empirical legal research supported by a normative approach. The empirical approach is used to examine how the authority to grant levy relief is exercised in local government practice, while the normative approach is used to assess the compliance of these practices with statutory regulations. Thus, the research goes beyond simply reading legal norms but also examines their application in concrete situations. The nature of this research is descriptive-analytical. The collected data is described to illustrate the factual situation, then analyzed based on the concepts of state administrative law, regional financial law, and criminal law on corruption. The primary legal materials used include Law Number 23 of 2014 concerning Regional Government, Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Law Number 30 of 2014 concerning Government Administration, Government Regulation Number 18 of 2021 concerning Management Rights, Land Rights, Apartment Units, and Land Registration, and Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption (Indonesia, 1999; Indonesia, 2001; Indonesia, 2014a; Indonesia, 2014b; Indonesia, 2021a; Indonesia, 2022).

In addition to primary legal materials, this research utilizes secondary legal materials in the form of books, journals, scientific articles, case documents, information on handling corruption cases, and other relevant sources. Data were obtained through literature review, document searches, and the collection of information related to the research object. All data was then selected based on its relevance to the legal issue being studied. Data analysis was conducted qualitatively. This technique was chosen because the issues studied were not oriented toward statistical calculations, but rather toward the interpretation of norms, procedures, facts, and the relationship between official authority and the resulting legal consequences. The results of the analysis were compiled into an argumentative description to explain the forms of abuse of authority, legal accountability, and the factors causing the deviations.

RESULTS AND DISCUSSION

A. Position of Management Rights Retribution in Regional Finances

Levy on the use of Management Rights is a form of regional revenue directly related to the use of assets owned by the regional government. This levy arises from the granting of certain facilities, permits, or uses by the regional government to other parties. Therefore, the determination of the levy amount cannot be arbitrary but must be based on regional regulations, regional head regulations, agreements, or valid administrative documents (Indonesia, 2022). In managing regional assets, local governments act not only as owners or administrative authorities, but also as managers of public interests. Every decision affecting regional revenue must be directed towards optimizing benefits for the community. Tax relief may be granted for objective reasons, such as to encourage specific investments, aid economic recovery, or adjust business conditions impacted by extraordinary circumstances. However, such relief must have a verifiable basis, measurement, procedures, and evaluation mechanisms. If relief is granted without clear parameters, the policy risks illegally reducing regional revenues. Under such circumstances, officials' decisions can no longer be understood as reasonable regional fiscal policies, but can instead be seen as deviations from the objectives of regional financial management. The fundamental differences between legitimate relief and abuse lie in its purpose, legal basis, procedures, transparency, and financial consequences (Ridwan HR, 2016).

B. Official Discretion and Limits to Its Use

Discretion is the authority of government officials to make decisions or take action when regulations do not provide comprehensive provisions, there is a legal vacuum, or a resolution is needed to address specific issues in governance. In a welfare state, discretion is necessary because the government is required to act actively and quickly to meet the needs of the community. Written regulations cannot always anticipate all evolving situations on the ground, so officials need space to act (Indonesia, 2014b; Ridwan HR, 2016). However, discretion is not an unchecked right. The State Administration Law emphasizes that discretion must be exercised in accordance with its objectives, based on objective reasons, in good faith, and in accordance with the AAUPB. If discretionary decisions have the potential to have broad financial or social impacts, officials must also follow the approval, recording, and reporting mechanisms in accordance with applicable regulations (Indonesia, 2014b). In the case of the HPL levy relief in Singkawang City, the primary issue lies in the use of discretion, which is allegedly lacking adequate limits and justification. Significant levy reductions and the elimination of administrative fines are decisions that directly impact regional revenue. Therefore, such policies should be based on written studies, a clear legal basis, objective assessments, and oversight mechanisms. Without these conditions, discretion can degenerate into arbitrary action. Abuse of authority can be seen when officials use their authority not for the public interest, but for other, deviant purposes. Misuse can also occur when officials exceed their authority, mix up their authority, or act contrary to proper procedures. Therefore, abuse of authority does not always involve directly taking money; administrative decisions that unlawfully reduce regional financial rights can also have legal consequences (Ridwan HR, 2016).

C. Forms of Abuse of Authority in Granting Retribution Relief

Abuse of authority in granting HPL levy relief can be identified in several ways. First, officials grant relief without a clear legal basis that specifies the authority, conditions, and amount of the reduction. Levy relief concerning regional revenue cannot be based solely on the subjective judgment of officials; it must have a justifiable normative basis. Second, irregularities arise when administrative procedures are not fully followed. Ideally, granting a levy relief is preceded by a formal application, an investigation into the ability or circumstances of the levy payer, a technical recommendation from the relevant regional apparatus, an impact assessment on regional revenues, and a written decision containing legal justification. If these steps are skipped or only met as a formality, the decision is vulnerable to being classified as procedurally flawed (Indonesia, 2014b).

Third, abuse can be seen in the lack of objective measures in determining the amount of relief. Reductions of up to 60 percent and the elimination of administrative fines are very significant policies. Without clear indicators, these policies have the potential to imply preferential treatment for certain parties. Within the framework of good governance, preferential treatment that is not based on rules contradicts the principles of equality, accountability, and transparency. Fourth, abuse of authority can occur if a policy results in a regional financial loss. This loss is not only understood as the loss of funds already in the regional treasury, but also the loss of potential revenues that are rightfully the region's. If an audit or inspection reveals that an official's decision has resulted in an illegal reduction in regional revenues, there is a basis for assessing broader legal consequences (Indonesia, 1999; Indonesia, 2001).

Fifth, abuse also relates to the possibility of a relationship of interest between the official and the recipient of the concession. If the decision is not based on the public interest, but rather on proximity, political pressure, business relationships, or specific benefits, then discretion has deviated from the intent of the granting authority. It is in this context that the concept of detournement de pouvoir becomes relevant in assessing the actions of officials (Ridwan HR, 2016).

D. Administrative Legal Responsibility

Accountability for abuse of authority can first be tested through administrative law. Law Number 30 of 2014 provides a mechanism for monitoring the decisions or actions of government officials. The Government Internal Supervisory Apparatus (APIP) is responsible for assessing whether an official's actions constitute administrative errors, abuse of authority, or actions that could potentially result in state or regional financial losses (Indonesia, 2014b). If monitoring results indicate administrative errors, officials may be subject to administrative sanctions. These sanctions can include verbal or written warnings, postponement of promotions, dismissal from office, demotion, or dismissal, depending on the severity of the offense. If these actions result in regional financial losses, the official in question may be required to reimburse the losses in accordance with applicable procedures.

Administrative accountability is important because not all official errors automatically constitute a crime. Errors resulting from procedural negligence, misinterpretation, or inaccurate decision-making can be resolved through administrative mechanisms as long as no malicious intent is found and there is no element of enrichment for oneself, another person, or a corporation. However, if criminal elements are proven, administrative resolution does not eliminate the possibility of criminal liability (Ramlan, 2017).

E. Criminal Responsibility for Corruption

Criminal liability arises when an official's actions fulfill the elements of a criminal act of corruption. Article 3 of the Corruption Eradication Law regulates the act of abusing authority, opportunities, or means available due to a position or position, with the aim of benefiting oneself, another person, or a corporation, and which may harm state finances or the national economy. These elements must be proven cumulatively in the criminal justice process (Indonesia, 1999; Indonesia, 2001). In the context of granting HPL levy relief, elements of abuse of authority can be seen when officials possess authority but use it for improper purposes. The element of benefiting others or corporations can arise when companies receiving relief gain financial benefits from reduced levy obligations and waived fines. Meanwhile, elements of state or regional financial loss can be proven through audits by authorized institutions.

The criminal penalties in Article 3 of the Corruption Law indicate that abuse of authority by public officials is considered a serious offense because it undermines public trust and disrupts public financial management. However, careful verification must be conducted to ensure that not all policies that are administratively detrimental are immediately classified as corruption (Afif, 2018; Ramlan, 2017). A distinction must be made between official and personal responsibility. If an official acts within their authority, follows procedures, and makes decisions in the public interest, then responsibility is inherent in their position. Conversely, if an official exceeds their authority, deviates from their stated objectives, or uses their position to gain an illegitimate advantage, then responsibility can shift to personal responsibility. In such circumstances, the protection of their official status cannot be used to justify actions that harm regional finances.

F. Data on Handling of Corruption Crimes in Singkawang City

Data on corruption cases handled in Singkawang City shows that public financial misappropriation can occur in various sectors, from education and banking to asset management and regional revenue. A summary of cases that have been legally binding or are being handled by law enforcement officials illustrates the need for strengthening oversight of the use of public authority.

Table 1. Summary of Corruption Crime Handling Data in Singkawang City

No.	Defendant	Decision Number	State Financial Losses	Case	Information
1	Aprizal, S.Pd.Ing., M.Pd.; Shodiqin	11/Pid.Sus-TPK/2024/PN.Ptk; 12/Pid.Sus-TPK/2024/PN.Ptk	Rp2,769,881,500,-	Corruption in the management of School Operational Assistance funds at SMKN 2 Singkawang City in 2020-2021.	Aprizal serves as the Principal of SMKN 2 Singkawang and Shodiqin as treasurer.
2	Aprizal, S.Pd.Ing., M.Pd.; Shodiqin, SST, M.Ak.	11/Pid.Sus-TPK/2025/PN.Ptk; 12/Pid.Sus-TPK/2025/PN.Ptk	Rp. 783,744,994,-	Misappropriation of funds for the construction of a Student Practice Room for online business and marketing majors as well as learning reinforcement and equipment procurement at SMKN 2 Singkawang City in 2021.	The case relates to the use of state budget funds from the Ministry of Education, Culture, Research, and Technology for the 2021 Fiscal Year.
3	Dedi Syafriadi;	-	Rp3,275,125,716.76	Corruption in the distribution of Regular	The defendants had roles as branch

	Syamsul Bahri; Viktorinus; Adie Pramudya; Sudarmoko			Working Capital Credit facilities at PT Bank Pembangunan Daerah Kalimantan Barat Singkawang Branch to debtor CV Mahakarya Perkasa.	managers, debtors/creditors, credit analysts, and credit department officers.
4	Aprizal; Dita Novita Marisa Arisanti	29/Pid.Sus-TPK/2025/PN.Ptk; 30/Pid.Sus-TPK/2025/PN.Ptk	Rp896,762,265,-	Corruption in the management of School Operational Assistance funds at SMKN 2 Singkawang City in 2022.	Aprizal served as principal for the period January-June 2022, while Dita Novita Marisa Arisanti served for the period June-December 2022.

Source: processed from research manuscripts and relevant case documents.

G. Factors Causing Deviations

Irregularities in the granting of levy relief cannot be explained solely by the actions of a single official. Several interrelated institutional and behavioral factors are involved. The first factor is weak internal oversight. Ineffective oversight results in decisions impacting regional finances not being rigorously reviewed before being enacted. When the Regional Apparatus Authority (APIP) or supervisory apparatus is not involved from the outset, potential irregularities are difficult to detect early (Indonesia, 2014b). The second factor is the unclear limits on the use of discretion. Officials often use policy rationales to justify decisions lacking objective criteria. Discretion, however, is only legitimate if it is used to address specific problems and remains within the law. Unclear standards open up room for subjective interpretations that can benefit certain parties (Ridwan HR, 2016).

The third factor is the low transparency in regional asset management. Regional assets with high economic value should be managed through an open, documented, and easily audited administrative system. If information regarding the value of levies, the basis for imposition, utilization agreements, and the reasons for concessions are not adequately disclosed, it is difficult for the public to exercise social control. Public participation and oversight are crucial for preventing corruption (Bunga et al., 2019). The fourth factor is weak compliance with laws and regulations. In some cases, officials understand the existence of regulations but fail to consider them as a guideline for their actions. Decisions are made more based on pragmatic considerations or vested interests than legal considerations. This situation increases the opportunity for corruption because the law is treated as a formality, not as a primary guideline (Ramlan, 2017).

The fifth factor is the potential for conflict of interest between officials and the private sector. This relationship isn't always directly apparent, but can be seen in policies that are unreasonable, disproportionate, or only benefit certain parties. In managing HPL levies, any form of conflict of interest must be prevented, as it can turn public policy into a tool for private gain.

H. Implications for Regional Governance

The case of the granting of HPL levy relief in Singkawang City demonstrates that regional governance requires a stronger control system. Discretion remains necessary in governance, but its use must be limited through written procedures, assessment indicators, documentation requirements, and multi-layered oversight. Without these instruments, policy space that should be used for the public interest can become a space for negotiation between interests. Regional governments need to develop guidelines for granting levy relief, including requirements, procedures, percentage limits, authorized parties, review requirements, and evaluation mechanisms. These guidelines must be incorporated into regional legislation to ensure binding compliance and serve as a basis for judicial review. Furthermore, each levy relief decision should be accompanied by minutes, staff reviews, technical recommendations, and regional financial considerations. Strengthening oversight must also be implemented through the involvement of the Regional Apparatus Authority (APIP) from the policy planning stage, not only after problems arise. Preventive audits can help ensure that decisions impacting regional revenues comply with the principles of legality, benefit, accuracy, and accountability. Furthermore, the Regional People's Representative Council (DPRD) and the public need adequate access to information for a more effective external oversight function. Within the framework of eradicating corruption, law enforcement cannot simply focus on criminalization after losses have occurred. Prevention must be prioritized through regulatory reform, transparency of regional asset data, digitization of retribution administration, and strengthening the ethics of public officials. These steps are crucial to ensuring that the management of Management Rights (Hak Pengelolaan Hak) truly benefits the region and the community (Bunga et al., 2019).

CONCLUSION

The granting of concessions on Management Rights fees in Singkawang City demonstrates a serious problem in the use of discretion by regional officials. Discretion is essentially a legitimate instrument under state administrative law, but it can only be justified if it is used in the public interest, based on objective reasons, does not deviate from the objectives of the authority, and is subject to the AAUPB. When discretion is used without a clear legal basis, without verifiable procedures, and results in reduced regional revenue, such actions have the potential to constitute an abuse of authority.

The abuse of authority in this case is evident in the granting of significant reductions in fees and the waiver of administrative fines to private parties without adequate mechanisms. This decision can be classified as an administrative defect if it only violates procedures, but it can shift to criminal corruption if it is proven to have been carried out with the intention of benefiting certain parties and causing financial losses to the state or region. Therefore, the legal accountability of officials can fall within the administrative or criminal realm, depending on the evidence of the elements of the act, intent, profit, and loss.

Factors driving these irregularities include weak internal oversight, unclear limits on discretion, low transparency in regional asset management, weak compliance with regulations, and potential conflicts of interest between officials and the private sector. These factors demonstrate that preventing abuse of authority must be achieved through institutional reform, not simply through criminal prosecution after losses occur.

Regional governments need to develop technical regulations regarding the granting of Management Rights levy relief, which outlines requirements, limits, procedures, assessment indicators, and approval mechanisms. The Regional Apparatus Authority (APIP) must be actively involved in overseeing policies related to asset management and regional revenue. Law enforcement officials must also assess each case of abuse of authority proportionately, distinguishing between administrative errors and criminal acts of corruption. However, if an intention to benefit a particular party and cause financial loss to the region is found, criminal proceedings must be taken to recover losses and maintain public trust.

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