

Reconstruction of Sentencing for Public Officials Committing Corruption Crimes Based on Restorative Governance in the Perspective of *Ta'zīr*

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Abstrak. *Public officials who commit corruption crimes constitute a systemic form of crime that has broad impacts on economic stability, public trust, and the effectiveness of governmental governance. Although the provisions under Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 have established strict sanctions, the predominantly retributive sentencing approach is considered insufficient to realize substantive justice, particularly in terms of state financial recovery and institutional reform. This study aims to reconstruct a sentencing model for public officials involved in corruption crimes based on Restorative Governance within the perspective of Ta'zīr. The research employs a normative juridical method with statutory and conceptual approaches, alongside qualitative analysis of primary and secondary legal materials. The findings reveal that the Restorative Governance approach emphasizes the recovery of state losses, the strengthening of accountability, and governance system reforms, which are conceptually aligned with the principles of Ta'zīr in Islamic criminal law that are flexible and oriented toward public benefit (maslahah). The novelty of this research lies in the integration of the concepts of Restorative Governance and Ta'zīr in formulating a more adaptive and justice-oriented sentencing model for corruption crimes. This study recommends reforms in criminal law policy through strengthening restorative approaches within the sentencing system in order to enhance the effectiveness of combating corruption crimes.*

Keywords: *Criminal; Corruption; Governance; Law: Restorative.*

1. Introduction

Corruption committed by public officials is conceptually classified as an extraordinary crime due to its extensive impact on economic stability, state

legitimacy, and the protection of public interests. In the global context, the Corruption Perceptions Index (CPI) 2025 released by Transparency International in 2026 demonstrates that corruption remains a systemic issue that has not been effectively resolved. The report reveals that out of 182 countries assessed, 122 countries still scored below 50, with a global average of only 42, indicating the predominance of high levels of corruption in the public sector. (Supriyanto et al., 2017) This condition confirms that corruption is no longer incidental in nature, but has become deeply rooted within institutional structures, particularly in countries with weak supervisory systems, low accountability, and limited public participation in controlling governmental power. (Ropiah & SH, 2026)

Normatively, the approach to sentencing corruption crimes, which has long been dominated by a retributive paradigm, has proven incapable of providing an optimal deterrent effect or comprehensively restoring state losses. Various studies in criminal law literature indicate that punishment-oriented approaches tend to neglect the dimensions of recovery and systemic reform, which constitute the root causes of corruption crimes. (Syari, 2025) Furthermore, the CPI 2025 report emphasizes that corruption not only causes fiscal losses but also undermines the rule of law, weakens democratic integrity, and narrows civic freedoms and access to justice. (Dewi & Murdiana, n.d.) Therefore, an alternative approach is required, one that is not solely oriented toward punishment but also toward recovery and the improvement of governmental governance systems.

In this context, the Restorative Governance approach gains relevance as a new paradigm in the criminal policy of corruption offenses, particularly against public officials who abuse their authority. This approach no longer merely emphasizes punishment (retributive justice), but rather prioritizes the restoration of state losses, the improvement of governmental governance systems, and the strengthening of public participation in monitoring state power. From the perspective of modern criminal law, restorative approaches are considered more effective in addressing crimes with broad impacts, such as corruption, because they are capable of addressing structural and systemic dimensions that are often untouched by purely repressive measures. Sentencing for corruption offenses should therefore be directed toward optimizing asset recovery and institutional reform as part of a sustainable crime prevention strategy. (Rinanti & Prasetyo, 2025)

Furthermore, the Restorative Governance approach conceptually aligns with the principles of Islamic criminal law, particularly through the concept of *Ta'zīr*, which grants discretionary authority to rulers (*ulil amri*) or judges in determining the type and form of sanctions. In *fiqh jinayah*, *Ta'zīr* is not solely

oriented toward retaliation, but also toward public benefit (*maslahah*), prevention (*zajr*), and the improvement of both offenders and society. Therefore, in the context of corruption crimes, *Ta'zīr* allows the implementation of flexible sanctions, such as restitution of state losses, social sanctions, and other forms of punishment relevant to the realization of substantive justice. The concept of *Ta'zīr* possesses significant potential to be adapted into the national legal system, particularly in responding to complex contemporary crimes such as corruption. (Mutakin et al., 2022)

Due to its flexible nature and orientation toward substantive justice, the integration of Restorative Governance and *Ta'zīr* can serve as a normative foundation for formulating a more adaptive, humane, and justice-oriented model of sentencing for corruption crimes. This approach not only emphasizes punitive measures but also encourages institutional reform and the restoration of public trust in government. From the perspective of criminal law policy, reconstructing a sentencing model based on restorative approaches and the values of *Ta'zīr* is essential in addressing the weaknesses of conventional sentencing systems, which tend to be ineffective in reducing corruption rates.

The absence of a conceptual integration between the restorative governance approach and the principles of *Ta'zīr* in sentencing corruption crimes demonstrates the existence of a normative gap within the construction of criminal law policy. To date, the sentencing system for corruption remains oriented toward formalistic punishment, thereby failing to fully address the need for substantive justice encompassing the recovery of state losses and institutional reform. From a criminal law perspective, this condition reflects the suboptimal function of law as an instrument of social engineering in combating systemic corruption crimes. (Weenas, 2024)

Moreover, the need to reconstruct sentencing for corruption crimes through an integrative approach is also based on the demands of contemporary legal developments, which emphasize the importance of balancing legal certainty, justice, and utility. In this regard, the integration of restorative governance and *Ta'zīr* not only offers a new sentencing approach but also contributes to strengthening a justice paradigm oriented toward public welfare. *Ta'zīr*, as an instrument of Islamic criminal law, possesses flexibility that allows adaptation to various forms of modern crime, including corruption, thereby enabling it to function as a normative basis for formulating more responsive and contextual sentencing policies. (Fajarwati, 2025) The integration of Islamic legal values into the national legal system may enrich crime prevention approaches and strengthen legal legitimacy within society. (Wicaksono & Mahipal, 2025)

From the foregoing discussion, it can be understood that the issue of sentencing public officials who commit corruption crimes can no longer be adequately resolved through conventional repressive approaches alone. The complexity of corruption as a structural and systemic crime requires a renewal of sentencing paradigms that are not only oriented toward punishment, but also encompass the restoration of state losses, the improvement of governmental governance, and the strengthening of public trust. In this context, the Restorative Governance approach integrated with the principles of *Ta'zīr* in Islamic criminal law offers a conceptual framework capable of addressing the limitations of the current sentencing system.

Therefore, a comprehensive and in-depth study is necessary to analyze the existing construction of sentencing for corruption crimes and to explore the possibility of reconstructing a sentencing model that is more oriented toward substantive justice through the integration of Restorative Governance and *Ta'zīr*. Such a study is important not only within the framework of legal scholarship development, but also as a contribution to the reform of criminal law policy in Indonesia. Based on this background, the issues to be examined in this study are formulated as follows.

Based on the background above, the formulation of the problems in this research can be stated as follows: First, how is the concept of sentencing for public officials who commit corruption crimes regulated within the framework of positive law in Indonesia? Second, how is the concept of Restorative Governance understood from the perspective of criminal law? Third, how can the reconstruction of sentencing based on Restorative Governance be formulated within the perspective of *Ta'zīr* in Islamic criminal law.

This research aims to comprehensively analyze the sentencing system for public officials who commit corruption crimes within the framework of Indonesian positive law, particularly by identifying the weaknesses of the existing approach, which has predominantly been retributive in nature and has not fully addressed the demands of substantive justice. In addition, this study seeks to examine in depth the concept of Restorative Governance as an alternative paradigm in sentencing policy that emphasizes the restoration of state losses, institutional reform, and the strengthening of public participation in the supervision of governmental power. Furthermore, this research attempts to integrate this concept with the principles of *Ta'zīr* in Islamic criminal law, which are flexible and oriented toward public benefit (*maslahah*), thereby providing a more adaptive normative foundation for addressing corruption crimes. Ultimately, this study aims to formulate a reconstructed sentencing model based on the Restorative Governance approach within the perspective of *Ta'zīr*, in order to establish a sentencing

system that not only emphasizes punishment, but also focuses on recovery, substantive justice, and the sustainable effectiveness of corruption eradication

2. Research Methods

This study employs a normative juridical method (doctrinal research), which focuses on the analysis of positive legal norms, legal principles, and doctrines developed within legal literature. This research views law as an autonomous system of norms, with the object of study consisting of statutory regulations and relevant legal concepts. Methodologically, this research is prescriptive-analytical in nature, meaning that it not only describes legal norms but also provides normative arguments and recommendations. (Al-Fatih, 2023) In this context, the approach is utilized to analyze and reconstruct a sentencing model for corruption crimes based on Restorative Governance within the perspective of *Ta'zīr*. (Assaidi, 2025). This study applies both statutory and conceptual approaches. The statutory approach is conducted through the examination of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001, along with other related regulations, while the conceptual approach is employed to analyze Restorative Governance, theories of sentencing, and the concept of *Ta'zīr* in *fiqh jinayah* in order to construct the theoretical framework of the research. (Sulistiyawati & Rahmah, 2025). The legal materials used in this study consist of primary and secondary legal materials. Primary legal materials include statutory regulations, court decisions, and official documents, whereas secondary legal materials comprise books, journal articles, and scientific literature related to criminal law and Islamic criminal law. Secondary legal materials are utilized to strengthen the theoretical and conceptual foundations in analyzing legal norms. The collection of legal materials is conducted through library research by examining and analyzing various relevant legal sources. This method emphasizes the study of legal documents and scientific literature, such that the validity of the research is determined by the accuracy of the sources and the sharpness of the analysis. (Sabadina, 2025). The analysis of legal materials is carried out qualitatively and normatively through the interpretation and construction of legal norms based on legal reasoning. This analysis aims to produce prescriptive conclusions and assess the conformity of positive law with the principles of justice, public benefit (*maslahah*), and the concept of *Ta'zīr*. Accordingly, the research method employed is intended to generate a comprehensive and in-depth analysis from both the perspectives of positive law and Islamic criminal law. (Sihombing, 2024)

3. Result and Discussion

3.1. Sentencing for Corruption Crimes in Indonesian Positive Law

The concept of sentencing in corruption crimes is normatively regulated under Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption Crimes (Anti-Corruption Law). This law categorizes corruption as an extraordinary crime requiring special treatment through a stricter sentencing system. (Puanandini et al., 2025) This is reflected in the relatively severe criminal sanctions imposed, including life imprisonment and even the death penalty under certain circumstances. Conceptually, sentencing under the Anti-Corruption Law demonstrates strong repressive characteristics aimed at creating a deterrent effect against perpetrators of corruption crimes. (Agung et al., 2025)

Furthermore, the sentencing system under the Anti-Corruption Law not only regulates principal punishments in the form of imprisonment and fines, but also recognizes additional penalties such as compensation payments, asset confiscation, and revocation of certain rights. The provision regarding compensation payments constitutes an important instrument in efforts to recover state financial losses. However, in practice, the implementation of these additional penalties has often been ineffective due to various obstacles, including the complexity of asset tracing and weak coordination among law enforcement institutions. (Pramita, 2025)

From the perspective of sentencing theory, the approach adopted in the Anti-Corruption Law is still dominated by retributive and utilitarian paradigms. The retributive paradigm is reflected in the imposition of punishment as retaliation for unlawful acts, while the utilitarian paradigm is reflected in the objectives of general prevention and special prevention. (Widiartana, 2017)

Nevertheless, these approaches have not been fully capable of accommodating the need for comprehensive recovery of state losses and systemic reforms in governmental governance. (Khobid & Gunarto, 2018) In addition, the Anti-Corruption Law introduces the principles of strict liability and limited reversal of the burden of proof in several provisions, particularly concerning proof of assets disproportionate to lawful income. This policy demonstrates efforts to strengthen the effectiveness of law enforcement against corruption crimes with unique characteristics. However, the implementation of these principles has also generated debate from a human rights perspective, particularly concerning the presumption of innocence. (Quratuainniza et al., 2026)

In law enforcement practice, sentencing for corruption crimes also faces numerous challenges, including sentencing disparities, low levels of state loss recovery, and the limited deterrent effect on offenders. These conditions indicate that the existing sentencing approach has not been fully effective in combating corruption as a systemic crime. Despite severe criminal sanctions, corruption rates remain relatively high, indicating the need for alternative approaches within sentencing policies. (Puanandini et al., 2025)

On the other hand, developments in modern criminal law demonstrate a paradigm shift from retributive approaches toward more restorative and recovery-oriented approaches. In this context, punishment is no longer understood merely as a means of retaliation, but also as an instrument for restoring losses, repairing social relations, and preventing the recurrence of crimes. Such an approach is considered more relevant in addressing corruption crimes that have broad impacts on society and the state. (Luntungan et al., 2023)

From the perspective of criminal policy, reforming the sentencing system for corruption crimes has become a necessity, particularly in integrating penal and non-penal approaches in a balanced manner. Reformulating sentencing policies that emphasize recovery of state losses, strengthening supervisory systems, and increasing public accountability constitutes a strategic step toward enhancing the effectiveness of anti-corruption efforts. This aligns with the view that criminal law cannot function optimally without comprehensive institutional reform.

Thus, the sentencing concept under the Anti-Corruption Law remains dominated by a repressive approach focused on punishing offenders, yet it has not fully addressed the need for substantive justice and optimal recovery of state losses. Therefore, a reconstruction of sentencing paradigms is required through a more integrative approach that adopts restorative principles and justice values oriented toward public welfare (*maslahah*), in order to create a legal system that is more effective, fair, and sustainable in combating corruption crimes.

3.2. The Concept of Restorative Governance in Sentencing Corruption Crimes

The concept of Restorative Governance in sentencing corruption crimes represents the development of a modern criminal law paradigm that seeks to transcend conventional retributive approaches. Conceptually, this approach originates from the theory of Restorative Justice but expands further by incorporating the dimension of governance. In this context, punishment is not merely understood as an instrument for punishing offenders, but also as a

means of restoring state losses, reforming institutional systems, and rebuilding public trust in state institutions. (Braithwaite, 2016)

Restorative Governance may be understood as an approach within criminal law policy that emphasizes restoration of the impacts of crime through the integration of legal processes, institutional reform, and public participation. Unlike traditional approaches that focus primarily on offenders, this concept views corruption as a systemic failure within governmental governance, thereby requiring systemic solutions. (Wibowo et al., 2021) Consequently, sentencing is directed not only at individual offenders but also at repairing the structures that enable corruption to occur.

From the perspective of criminal law, the fundamental distinction between Restorative Governance and restorative justice lies in their scope and orientation. Restorative justice focuses more on the relationship between offenders, victims, and society within the context of resolving individual criminal cases. Meanwhile, Restorative Governance extends its scope to public policy and state governance by emphasizing institutional reform, transparency, and accountability as part of the restoration process. Therefore, this approach is more relevant in addressing corruption crimes that have extensive societal impacts.

One of the principal elements of Restorative Governance is the recovery of state losses through asset recovery mechanisms. In corruption crimes, state financial losses constitute the primary harm that must be restored as a manifestation of substantive justice. Optimizing the return of assets obtained through corruption is an important indicator of successful law enforcement, although its implementation still faces various technical and juridical challenges. Accordingly, restorative approaches place recovery of losses as the primary priority in sentencing. (Sine et al., 2025)

Public participation also constitutes an essential element of Restorative Governance. In the context of corruption, society is not merely a passive victim but also an important actors in supervision and prevention. Public involvement in law enforcement processes, whether through reporting mechanisms, monitoring, or advocacy, can enhance transparency and accountability. Strengthening public participation is therefore a key factor in the effective eradication of corruption crimes. (Wibowo et al., 2021)

Furthermore, institutional reform forms an integral part of the Restorative Governance approach. Corruption crimes often arise due to weak supervisory systems, non-transparent bureaucracy, and low accountability among public officials. Therefore, sentencing must be accompanied by institutional reforms aimed at preventing the recurrence of similar crimes. From the perspective of

criminal policy, this reflects the integration of penal and non-penal policies in crime prevention.

The relevance of Restorative Governance in corruption crimes becomes even stronger when linked to the broad and complex nature of corruption itself. Corruption not only causes financial losses to the state but also destroys public trust, hampers development, and exacerbates social inequality. Consequently, approaches that focus solely on punishing offenders are insufficient to comprehensively address these impacts.

Within the Indonesian legal context, the implementation of Restorative Governance still faces challenges in terms of both regulation and law enforcement practices. A legal system that remains punishment-oriented often provides limited space for restorative and systemic reform approaches. Nevertheless, certain policies, such as additional penalties in the form of compensation payments, demonstrate restorative elements within Indonesian positive law. (Sine et al., 2025)

From the perspective of Islamic criminal law, the concept of Restorative Governance aligns closely with the principles of *Ta'zīr*, which are flexible and oriented toward public welfare (*maslahah*). *Ta'zīr* allows for sanctions that are not merely repressive but also consider restoration, prevention, and social reform. This concept may therefore be adapted into the national legal system as part of criminal law reform.

Thus, Restorative Governance offers a new paradigm in corruption sentencing that is more comprehensive and oriented toward substantive justice. This approach emphasizes not only punishment of offenders but also recovery of state losses, public participation, and institutional reform. Therefore, integrating this concept into Indonesian criminal law policy is important in order to enhance the sustainable effectiveness of anti-corruption efforts.

3.3 Reconstruction of Sentencing Based on Restorative Governance from the Perspective of *Ta'zīr*

The reconstruction of sentencing for public officials who commit corruption crimes constitutes an urgent necessity within the framework of contemporary criminal law reform. This urgency arises from the limitations of conventional approaches that are primarily oriented toward retributive justice and therefore incapable of addressing the complexity of corruption as a systemic and far-reaching crime. From the perspective of modern criminal law, such approaches are considered insufficient both in creating deterrent effects and in optimally restoring state losses. (Sutanti et al., 2026)

In this context, the Restorative Governance approach offers a more comprehensive paradigm by emphasizing recovery of losses, institutional reform, and public participation. Unlike restorative justice, which focuses on interpersonal relationships, Restorative Governance extends its scope to the level of public governance systems. This is consistent with the view that corruption represents a manifestation of institutional failure, requiring structural reforms as part of its resolution.

The integration of Restorative Governance with the concept of *Ta'zīr* in Islamic criminal law provides a strong normative foundation for reconstructing sentencing systems. In *fiqh jinayah*, *Ta'zīr* refers to discretionary sanctions determined by judges or rulers based on considerations of public welfare (*maslahah*). This flexibility allows the application of sanctions that are not only repressive but also restorative and preventive.

The first form of reconstruction is the prioritization of state loss recovery through asset recovery mechanisms. In corruption crimes, state losses constitute the principal harm that must be restored as a manifestation of substantive justice. Asset recovery is regarded as one of the most effective instruments in combating corruption because it directly restores public resources that have been unlawfully misappropriated.

This principle is normatively grounded in the Qur'an, Surah An-Nisa verse 29:

يَا أَيُّهَا الَّذِينَ آمَنُوا لَا تَأْكُلُوا أَمْوَالَكُم بَالِبَاطِلٍ إِلَّا أَنْ تَكُونَ تِجَارَةً عَنْ تَرَاضٍ مِّنْكُمْ وَلَا تَقْتُلُوا أَنْفُسَكُمْ إِنَّ اللَّهَ كَانَ بِكُمْ رَحِيمًا ٢٩

“O you who believe, do not consume one another's wealth unjustly, but only through lawful trade conducted by mutual consent among you. And do not kill yourselves. Indeed, Allah is ever Merciful to you.”

This verse affirms the prohibition against unlawfully taking the property of others, which in the modern context includes corruption. The resulting harm (*ḍarar*) must therefore be eliminated through restitution and restoration of assets.

The second form is sentencing based on social and moral responsibility. In Islamic criminal law, *Ta'zīr* permits educational and corrective sanctions such as public announcement of wrongdoing (*tasyhīr*), restriction of social rights, or obligations to perform community service. This concept aligns with the modern theory of moral censure and serves to restore public trust while strengthening deterrence not only individually but also socially.

In the Qur'an, Surah An-Nur verse 2, regarding this form of sanction:

الرَّانِيَةُ وَالرَّانِي فَاجْلِدُوا كُلَّ وَاحِدٍ مِّنْهُمَا مِائَةً جَلْدَةٍ وَلَا تَأْخُذْكُمْ بِهِمَا رَأْفَةٌ فِي دِينِ اللَّهِ إِنْ كُنْتُمْ تُؤْمِنُونَ بِاللَّهِ وَالْيَوْمِ الْآخِرِ وَلْيَشْهَدْ عَذَابَهُمَا طَائِفَةٌ مِّنَ الْمُؤْمِنِينَ ٢

“The [unmarried] woman or man found guilty of sexual intercourse flog each one of them with one hundred lashes, and do not let compassion for them prevent you from carrying out Allah’s law, if you truly believe in Allah and the Last Day. And let a group of the believers witness their punishment.”

The final phrase of the verse, “And let a group of the believers witness their punishment,” demonstrates the legitimacy of the public dimension in criminal sanctions, which aims to create a deterrent effect and provide social education. In the context of *Ta’zīr*, this principle may be analogized as the basis for *tasyhīr* (public disclosure of the offender’s wrongdoing) in order to build collective awareness and prevent similar crimes. Within the framework of Restorative Governance, this mechanism functions to restore public trust and instill a deterrent effect that is not only individual but also social in nature. Thus, punishment is not merely directed toward physical sanctions, but also toward fostering moral awareness and integrity. (Kafrawi et al., 2025)

The third form is sentencing integrated with institutional reform. Corruption as a structural crime cannot be separated from weaknesses in governance systems. Therefore, sentencing under Restorative Governance must be accompanied by improvements in transparency, accountability, and supervisory mechanisms. This principle is reflected in the Qur’an, Surah An-Nisa verse 58:

﴿إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا وَإِذَا حَكَمْتُمْ بَيْنَ النَّاسِ أَنْ تَحْكُمُوا بِالْعَدْلِ إِنَّ اللَّهَ نِعِمَّا يَعِظُكُمْ بِهِ إِنَّ اللَّهَ كَانَ سَمِيعًا بَصِيرًا ٥٨﴾

“Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice.”

This verse establishes the normative basis for good governance in Islam through the principles of trustworthiness, justice, and accountability.

The fourth form is preventive and rehabilitative sentencing. *Ta’zīr* allows sanctions aimed at reforming offenders (*islah al-jani*) so that they do not repeat their crimes. This principle is reflected in the Qur’an:

فَمَنْ تَابَ مِنْ بَعْدِ ظُلْمِهِ وَأَصْلَحَ فَإِنَّ اللَّهَ يَتُوبُ عَلَيْهِ إِنَّ اللَّهَ غَفُورٌ رَّحِيمٌ ٣٩

“But whoever repents after his wrongdoing and reforms himself, indeed Allah will turn to him in forgiveness. Indeed, Allah is Forgiving and Merciful.”

This verse emphasizes repentance accompanied by self-improvement as a central objective. Accordingly, punishment should encourage behavioral transformation rather than merely inflict suffering. (Ratnayutika, 2025)

The fifth form involves public participation in the recovery process. In Islamic criminal law, society plays an important role in enforcing the principle of *amar ma'ruf nahi munkar*. This principle aligns with Restorative Governance, which positions society as an active actor in supervision, recovery, and prevention of corruption crimes.

Thus, the reconstruction of sentencing based on Restorative Governance within the perspective of *Ta'zīr* offers a more comprehensive and adaptive approach to combating corruption. This model emphasizes not only punishment but also recovery, prevention, and systemic reform. Ultimately, it is expected to contribute significantly to criminal law reform in Indonesia by establishing a sentencing system that is more effective, equitable, and oriented toward public welfare (*maslahah*).

4. Conclusion

Based on the overall discussion and analysis presented, it can be concluded that the sentencing system for public officials who commit corruption crimes within Indonesian positive law is still predominantly dominated by a retributive paradigm that emphasizes the punishment of offenders, yet has not been fully capable of realizing substantive justice, particularly in terms of recovering state losses and improving governmental governance systems. These limitations indicate that conventional approaches are no longer adequate to address corruption as a systemic crime with broad and far-reaching impacts. In this context, the Restorative Governance approach offers a more comprehensive alternative paradigm by emphasizing recovery, institutional reform, and the strengthening of public participation. Furthermore, the integration of this approach with the concept of *Ta'zīr* in Islamic criminal law provides a strong normative foundation, as *Ta'zīr* allows the implementation of sanctions that are flexible, proportional, and oriented toward public welfare (*maslahah*). Therefore, the reconstruction of sentencing based on Restorative Governance from the perspective of *Ta'zīr* becomes a necessity in order to establish a criminal justice system that is more just, effective, and responsive to the dynamics of corruption crimes. Accordingly, this study recommends the need for reform in criminal law policy, particularly within the framework of reforming the sentencing system for corruption crimes, through strengthening approaches that are not only penal but also non-penal in nature. Such reforms may be carried out through adjustments to legal norms within statutory regulations, including Law

Number 31 of 1999 in conjunction with Law Number 20 of 2001, by accommodating the principles of Restorative Governance, such as optimizing the recovery of state losses, strengthening asset recovery mechanisms, and expanding public participation in supervision and oversight. In addition, the integration of *Ta'zīr* values into the national legal framework should be considered as part of efforts to enrich sentencing approaches oriented toward substantive justice and public welfare. Thus, criminal law reform should not merely aim to improve the effectiveness of law enforcement, but also to build a judicial system that possesses integrity, fairness, and the capability to address corruption challenges in a sustainable manner.

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