



{ MUDIMA }



Aggravation on Criminal Sanction for the Perpetrators of Criminal Corruption Acts on National Fund

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ABSTRACT

This study aims to determine the forms of corruption committed by state officials to enrich themselves in their activities as public officials and the content of criminal acts for perpetrators in state finances in Indonesian law. The research method used in this paper is a normative legal research method with data collection techniques in the form of secondary data obtained from various kinds of reading materials relevant to the problem. The data can be obtained and collected, processed and analyzed to answer the existing problem. The result of the study is that the form of corruption of public officials is to abuse their authority with elements against the law and result in state financial losses. The contain of criminal weighting for perpetrators of criminal acts of corruption is that the perpetrators can be sentenced to the death penalty by the provisions of the Corruption Crime Act. The weighting of this crime becomes important, robs the people of rights that are contrary to the values of public justice. Indonesia should be able to follow in the footsteps of the Chinese state that death punishes the thieves of state money severely

INTRODUCTION

It is undeniable that corruption in Indonesia continues to be a very high crime. Indonesia almost occurs in every sector of people's lives. Crime of Corruption occurs in the central government and even in the regions, officials in the provinces, the official of government such as ministers and members of the People's Representative Council (DPR). Many state apparatuses abuse their powers to obtain state funds. The state apparatus commits acts of corruption, have taken the people's rights against the law. It is not wrong if then corruption in Indonesia is still one of the causes of the decline of the national economy. Corrupt practice does not only engulf Indonesia, but also other Asia's countries. Even, this also happens in developed countries in Europe, America, and Africa.

Countries in Europe are in the top level for the category of low-rate-corruption. Denmark and New Zealand are two free-of-corruption nations. They are followed by Finland, Sweden, and Swiss (Fitri, 2017). In the most developed and the richest nation in Africa, corruption has been a major issue for the national development. For example, In Nigeria, corruption happens in all lines of government, from the highest to the lowest level. The corrupt bureaucracy exists in Nigeria because so many civil servants take bribery for the duties they are obliged to (Herlambang, 2012: 8). In Thailand, corruption is popularly known as *gin muong*, which means nation eating. This term has a very deep meaning. This term shows the extremely deep impacts of corruption which can destroy the life of the people and the nation. (Anita Carolina, 2012: 116).

Corruption in the developed countries is not as bad as in the developing countries. Legal instruments and supremacy of law in eradicating corruption go as intended (Marwan Mas: 2014: 8). We can see Singapore as the example. To crack down the corruption, the government established a body to eradicate corruption under the Police institution. But, the apprehension of police official in bribery then brought conflict between the police and its sub-institution handling corruption. The sub-institution's distrust on the police institution, later this sub-institution was separated from its parent. Now it has become Corrupt Practices Investigation Bureau (CPIB). (Tanjung Mahardika Hariadi, 2013: 271).

Under the administrative of Lee Kwan Yew in 1959, the Prime Minister announced 'war against corruption'. He emphasized that "Nobody is immune either to the legal investigation or punishment of corruption act. Even though she or he is a high official". Lee Kwan Yew's determination was supported by the ratification of The Prevention of Corruption Act (PCA). This act was later amended to be The Corruption Act (Confiscation of Benefit). This act was followed by the establishment of an independent anticorruption body in the country, which is named as CPIB. Under Lee's strong political will, CPIB was provided authority as broad as possible to empower all the authorities to eradicate corruption within the public support. This body is a really strong, independent, and neutral institution. It cannot be intervened by anybody or any institutions (Tanjung Mahardika Hariadi, 2013: 271). Meanwhile, anti-corruption movement in other Asia countries with major economy growth such as India, Indonesia, and Bangladesh undergoes slow progress (Wawan Heru Suyatmiko, 2020: 163). From so many corruption cases, most of them happen because of the power abuse by public official. Corruption gnaws people's money and destroys many nations. From an economic perspective, corruption is also a barrier for investors to come to Indonesia.

As Iwuagwu observed, insecurity 'is a great deterrent to any serious investor because no investor will stake his hard earned money where his business will go up in flames at the least provocation'. (E.K. Iwuagwu, 2022: 130). Jeremy Pope states that corruption is an act of abusing trust for personal interest. Corruption can also be viewed as the abusive act which does not obey the principles in decision making in economy, whether it is by individual, private parties, or public officials (Jeremy Pope, 2003: 30).

The eradication of corruption in Indonesia has been going on for several years, but the reality is increasingly widespread and strong in almost all sectors of government. (Lassou et al., 2021:). At the level of government officials, the survey shows the Parliament, the judiciary (Courts and prosecutor), police, and political parties are the most corrupt institution in Indonesia. (Moehammad Iqbal Sultan, 2015: 98). Corruption by the government makes the government not run well.

Good governance is essential for the rule of law, and the rule of law is necessary for good governance. (Satria Unggul Wicaksana Prakasaa, et el, 2022: 33). Ivan A Hadar said that corruption was the source of the nation's bankruptcy that Indonesia was the company, a company that had gone bankrupt. (Ivan A Hadar, 2005). Robert Klitgaard mentions corruption as a malignant disease that undermines society. (Robert Klitgaard, 2001: xiv). Evi Hartanti said that corruption causes disasters for national recordings, disasters for the life nation and the state general. (Evi Hartanti, 2007: 2).

Vice President Jusuf Kalla at a conference with the theme "Increasing Transparency and Participation in Preventing Corruption, Upholding Integrity" at Balai Kartini, Tuesday 2/12 2014, reminded me of the latent dangers of corruption. According to the Vice President, history records that corruption has destroyed many countries and trade unions. Ancient Egypt collapsed by corruption, VOC went bankrupt because of corruption, even more, interestingly, the mighty Roman Empire perished because of corruption. Indeed, corruption is something very destructive.

Based on Law Number 31 of 1999 or Law Number 20 of 2001 concerning Eradication of Criminal Acts of Corruption, there are seven types of corruption. The types are state financial losses, bribes, embezzlement of positions, extortion, fraudulent acts, procurement corruption and gratuities. Articles 2 and 3 of the law, explained that the definition of corruption from the aspect of state financial losses, namely against the law to enrich oneself and abuse of authority for one's interests. Both can harm state finances as a form of corruption.

The concept of nation loss refers to the loss because of are illegal and abusive acts (Mahrus Ali, 2013: 105). The inclusion of the element of "harming state finances" in corruption crimes (especially Article 2 and Article 3 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption Crimes) in practice often creates problems that can affect the handling process. (Abdul Fatah, 2017: 3). The irregularities in state finances result in considerable losses to state finances carried out by irresponsible people, ultimately harming the state economy and damaging national development. (Arif Setiawan and Umar Ma'ruf, 2017: 517).

State Finances according to Article 1 point 1 of Law Number 17 of 2003 concerning State Finances are, all rights and obligations of the state that can value in money, as well as everything in the form of goods or money that used as state property in connection with the implementation of these rights and obligations. The state's loss in Article 1 point 15 of Law Number 15 of 2006 concerning the Supreme Audit Agency (BPK) is a reality and definite shortage of money, securities, and goods unlawful or unlawful acts. The calculation of state losses itself is casuistic or seen on a case-by-case basis. Because corruption in Indonesia occurs systematic, massive and structured manner, that act is a crime whose criminal law declares as an act of prohibition.

Since Law no. 20 of 2001 on the Amendment of Law no. 31 of 1999 has been promulgated and applied by the law enforcement agencies, especially by KPK, the state finance has been popularly and crucially debated. This is because the facts in some articles of that law, which are Article 2 and Article 3. The a quo regulation requires the loss of state finance as the element of corruption offense (Mahmud, 2018: 355).

In research conducted by Rizki Agung Firmansyah, it is found that criminal corruption is only interpreted as the loss on state finance. Criminal corruption ignores the loss on state's economy. If we see the facts, the criminal corruption acts cause not only losses on the state finance but also losses on economy, social, ecology, etc (Rizki Agung Firmansyah, 2020: 672). Moeljanto uses the term criminal act defined by him as "an act that prohibited by a legal rule, which prohibition is accompanied by a threat (sanction) in the form of a certain crime, for anyone who violates the prohibition".(Adami Chazawi, 2002: 71). In another sense, criminal acts in the form of corruption can understand as criminal acts.

According to the Lamintang PAF, a criminal act is an act of doing or not doing something that has an element of error as an act that is prohibited and threatened with crime, where the criminal imposition of an offender is for the maintenance of legal order and the guarantee of public interest. (P.A.F. Lamintang, 1996: 9). Corruption in Article 2 Paragraph (1) of Law Number 31 of 1999 as amended into Law Number 20 of 2001 concerning Eradication of Corruption Crime (UUPTPK), namely: "Anyone who illegally commits an act

enriches himself or other people or a corporation that can harm the country's finances or the country's economy. Crime is a series of actions carried out by a person or several people resulting in criminal sanctions for the perpetrators.

Criminal sanctions are a part of efforts to combat crime, where the use of this method around for a long and is the oldest method. The role of criminal sanctions in dealing with crimes cannot be separated from the national goals mandate in the fourth paragraph of the Opening of the 1945 Constitution of the Republic of Indonesia, one of which is to protect the entire Indonesian nation. (Djernih Sitanggang, 2018: 6). From the description above, the perpetrators of corruption are; a. an individual b. Corporation in Law No. 31 of 1999 is people and or wealth that organize, whether in a legal entity or not. Legal entities in Indonesia consist of Limited Liability Companies (PT), Foundations, Cooperatives and Indonesische Maatschappij op Andelen (IMA), while people's associations can be in the form of firms, Commanditaire Vennootschap (CV) and so on. c. Civil servants referred to as Civil Servants (Officials) in Article I Paragraph (2) of Law No. 31 of 1999 Jo Law No. 20 of 2001 covering Civil Servants of the Central Civil Servants; Regional Civil Servants and other Civil Servants determined by Government regulations. The Armed Forces of the Republic of Indonesia; Army; Navy; Air Force; Police Force. (Syed Husen Alatas, 1983: 57).

Criminal imposition on perpetrators of corruption with criminal charges is time to be implemented by the state. The state must promise that there will not be one state official who can escape the law. The Indonesian state must be able to emulate the Chinese government is constantly and seriously trying to eradicate corruption in its country. Continue to carry out their actions as exploiters of public money deterrents. Indonesia should be able to follow in the footsteps of the Chinese state that death punishes the thieves of state money severely. In eradicating corruption, the Chinese state is not just a bluff of corruptible. In 2001, a sentence of Hu Changqing. China's Supreme Court rejected the appeal and carried out the execution 24 hours after. Become clear evidence that China was serious in eradicating corruption in his country.

Indonesia learns about the handling of corruption cases in China, which firmly punishes the perpetrators of corruption. Because various groups consider corruption in Indonesia as pervasive in all lines of life, becoming a system and integrating with the implementation of state governance, including regional governments. Punishing free or lightly corruptors is the same as allowing corruption to flourish. From that, the judge's decision was the foundation of hope that could be eliminated or minimally reduced in this Republic. A judge's decision provided legal certainty and justice to the defendant. In the context of criminal procedure lawful as stipulated in Article 1 of Law Number 8 of 1981 concerning the Criminal Procedure Code (KUHAP), it determined that a judge is a state judicial official authorized by law to try. Because the Criminal Procedure Code gives the judge the authority to try, the judge then issues a decision. Judges' decisions should be able to provide fair value. Besides that, the judge must realize certainty in a case, especially in corruption. Certainty and fairness in the judge's decision can achieve by imposing the heaviest sanctions on corruptors.

The impact caused by corruption in state finance, seriousness effort and hard work needs crime of corruption can eradicate. This article will then discuss the provision of criminal sanctions for the perpetrators of criminal acts of corruption. Only in this way can the Indonesian nation stop the leakage of state finances due to corruptible. Law enforcement functions must be more efficient by referring to the provisions of existing legislation. So that state finances are no longer corrupted but corrupt can return, especially those who took away abroad.

Problem Formulation

Based on the background description of the problem above, the writer can formulate the case as follows:

1. What forms of corruption used state officials to enrich themselves in their activities as public officials?
2. What is the form of punishment for perpetrators of corruption in state finances in positive Indonesian law?

METHODS

In legal research, a normative juridical approach is frequently utilized to investigate legal issues and topics. This strategy focuses on reviewing current laws and legal concepts to determine whether they are adequate and successful in resolving a specific issue. A normative juridical approach to evaluating corruption would entail examining the substance and relevant positive law. Secondary data research in the library is used to find data sources for this type of study. Information that has previously been gathered and examined by others is referred to as secondary data. It contains books, scholarly papers, legal commentary, court judgments, and other pertinent legal literature in this context.

You would likely analyze a variety of legal sources, such as domestic and international legislation, when performing normative juridical research on corruption. The discussion in writing this study uses a normative juridical approach by examining the substance and positive law relating to the issue of corruption. For that data sources in normative juridical research are obtained through secondary data research in the library. (Ronny Hanitijo 1993: 24). Secondary data can be obtained from various reading sources that are relevant to research problems such as books, journals, dictionaries of legislation and various research results. (Soejono Soekanto dan Sri Mamudji, 2011: 13). Related to the issue of corruption. Data obtained and collected is then processed and analyzed to answer the existing problems.

A normative juridical approach is commonly used in legal research to examine legal issues and themes. This tactic focuses on examining existing laws and legal theories to see if they are sufficient and effective in resolving a particular situation. An examination of the substance and pertinent positive law would be part of a normative juridical approach to judging corruption. Finding data sources for this kind of inquiry involves doing secondary data research in the library. Secondary data refers to information that has already been obtained and reviewed by others. It includes books, research articles, commentary on the law, court rulings, and other relevant legal material in this situation. When conducting normative juridical research, you would probably investigate a number of legal sources, such as national and international legislation.

RESULTS AND DISCUSSION

Criminal Sanctions

In the Indonesian criminal justice system, the role of law enforcement is one of the keys to upholding the law in society. The problem now is how law enforcement officials intend to actualize their duties and responsibilities by existing legal rules.

To enforce social rules, a sense of community justice, there is no other way for law enforcement to impose criminal sanctions on every criminal, including, in this case, the perpetrators of corruption in state finances. The severity of the criminal sanctions imposed is very dependent on the crime committed. From that, the forms of criminal sanctions vary greatly, such as criminal penalties, imprisonment, life imprisonment, capital punishment is a principal crime and additional criminal sanctions in the form of revocation of certain rights and seizure of certain items.

In imposing criminal sanctions, the legal apparatus must be up to the existing laws so that the objectives of the rule of law will realize. Laws and law enforcement officials must be in line and cannot separate from each other in providing criminal sanctions. When laws and law enforcers contradict each other, then the law will not enforce properly means no person will be subject to criminal sanctions, even if they prove to have committed a crime. The providing order and carried out by the legal apparatus with the existing legislation. That law enforcers must understand legislation made so that the law can enforce correctly with the threat of sanctions.

In criminal law, the stipulation of sanctions is not merely a technical issue of invitation a rule, but a part that cannot separate from the substance or legislation material itself. Hans Kelsen gave 3 (three) affirmations about law, namely: First, about law as a closed system or pure legal system with the core of its teachings: the law must be cleared of non-judicial elements such as ethics, sociology, politics and so on. Second, the law is included in the category of *sollens* (law as a necessity), not as a category (law as reality). People obey the law because they obey

the law as a state order. Delegation of orders will result in the person dealing with the consequences of his negligence (sanctions). Third, the law is a systematic unitary system according to perfect requirements with the teachings of "stufentheorie". Legal systems are essentially hierarchical systems arranged from the lowest level to the highest level. Laws that have a lower position may not conflict with the law with a higher position. (Lili Rasjidi dan I. B. Wiyasa Putra, 2003: 120).

In the context of corruption crimes, the law provides the highest amount of criminal sanctions to the perpetrators. Criminal sanctions for perpetrators of corruption are life imprisonment or the most severe criminal offence. Provide the maximum amount of criminal sanctions, the objectives of criminal law as described in criminal law will achieve, for the sake of security and justice in society. The criminal law elaborated more broadly is the realization of certainty, justice and expediency of the law. The achievement of the objectives of criminal law will automatically provide benefits to create a state condition that is far from any form of crime.

Jeremy Bentham and most other modern writers always stated that the purpose of punishment was "to prevent future crimes from occurring". On the other hand, Immanuel Kant and the Catholic Church as the pioneers stated that "criminal justification and the purpose of the criminal is retaliation for criminal attacks on social and moral order". (Priyanto Dwijaya: 2006: 23). Bilder Hutahaeen said that punishment is an effort to make convicts regret their actions, and return them to being good citizens, obey the law, uphold moral, social and religious values so that a safe, orderly and peaceful society achieve. (Bilher Hutahaeen, 2013: 73).

The criminal sanctions imposed on perpetrators of crime provide protection and guarantee safety against one's soul, including property or wealth and honour. In addition, the imposition of criminal sanctions intent to provide a deterrent effect to every perpetrator of the crime. In the end, it can prevent people from returning to crime.

Forms of Corruption Crimes Conducted by State Administrators to Enrich Themselves

The criminal acts of corruption continue to occur in such a way in the social life of society. Corrupt continues in various forms and modes. The culprit alternates both from the executive, judicial and legislative circles. Corruption has been entrenched and rooted and then into a national culture that is difficult to eliminate. Just look, one case processed legally, a new appears again. Not yet finished public officials in the verdict by the court, another public official who was caught red-handed by the Corruption Eradication Commission (KPK). Some regional heads come and go as perpetrators of corruption.

There have been 429 regional heads caught red-handed until March 2021 (DetikNews, 2021). In 2021, ICW records that the nation has suffered losses until IDR 26.83 trillion because of corruption in the first semester of 2021. This increases 47.63% compared to the same period last year, which was IDR 18.17 trillion (Suwatno, 2021). The increasing cases on corruption emphasizes as if corruption is justified in religion. Meanwhile, any religion forbids criminal corruption act.

Mohammad Iqbal Ahnaf from the Religion and Cultural Studies Program (CRCS) assessed that ethical ambiguity in the issues related to corruption in Indonesia. All religions forbid corruption and stealing, but the adherents justify acts of corruption for perfect reasons. Taking things that are not their right is a sin. However, some values believed by religious communities that the goal justifies the method. It's okay corruption, as long as the results of corruptor for good things. (Nurhadi Suchahyo, 2018: 2. Zainal Arifin Muchtar, Chair of the Anti-Corruption Study Center: said Indonesia efforts to fight corruption were in a treadmill effect. Taking this assumption, Zainal said the government made a lot of efforts until the flood of sweat. The sweat that comes out does not eradicate corruption to a more advanced point, just walking in place. (Nurhadi Suchahyo, 2018). Corrupt behaviour is the result of a combination of individual characteristics with the system. In addition, corruption will always relate to

morality and integrity. (Supeni Anggraeni Mapuasari, Hadi Mahmudah, 2018: 163).

As a developing country, corruption in Indonesia does not seem to have finished. The new corruptors continue to grow very fertile as if corruption is a common thing. On the one hand, there is a spirit of rejection of acts of corruption, but on the other hand, good values are ignored by continuing to commit acts of corruption that prohibit law and religion.

“According to Robert Klitgaard, acts of corruption have swept the country for a long time and almost touched all lines of people lives and continued in more complicated and sophisticated forms. That is also one of the causes of the difficulty in eradicating corruption. It seems that corruption has arrived at what Robert Klitgaard calls a culture of corruption.”(Robert Klitgaard, 2005: 31).

Even though corruption not only hit developing countries, it also hit developed countries like the United States. However, corruption in developed countries is not as bad as corruption in developing countries like Indonesia. The instrument and the rule of law in developed countries in combating corruption works as they should because of the seriousness of the law apparatus supported by the political will of the head of government. The fact is that in Indonesia, the proliferation of corrupt practices, especially during the New Order continued in the Reformation Era, did not touch the attention of the government (Executive) and people representatives in the parliament (Legislature). (Marwan Mas, 2014: 8). The corruption in Indonesia makes Indonesia one of the most corrupt countries in the world. The culprit seems not ashamed to do it, even though the culprit knows that corruption is an act that prohibits by state law and religious law.

Any country and religion forbid corruption because it is considered a crime. Corruption categorizes as a crime.(Chatrina Darul Rosikah dkk, 2016: 114). The Indonesian state famous for its gemah ripah Loh jinawi, rich in its natural wealth, fertile land and diverse tribes and customs, is now only a memory. The emergence of various corruption crimes that occur all time has made poverty in the

country of Indonesia. The people are no longer prosperous poverty is increasingly fertile in society due to corruption. State financial corruption has taken people's rights. State financial irregularities occurred from time to time.

Abusing authority in corruption is a species delict of the law against the genus delict will always be related to the position of public officials, bribery, gratification, aims an activity, but the spearhead of the criminal act of corruptor is the abuse of authority/authority. (Andi Hamzah, 2012: 23).

In the perspective of criminal law, an official who makes a policy can be convicted when in setting the policy contains an element of abuse of authority or behind the policy he stipulates, an official gains benefits for himself or others and can cause state losses. (Bram Mohammad, 2019: 3). In the perspective of criminal law, an official who makes a policy can be convicted when in setting the policy contains an element of abuse of authority or behind the policy he stipulates, an official gains benefits for himself or others and can cause state losses. (Fathudin: 2015: 125). An abusing of authority, among others: first, deviating from the purpose or purpose of a given; second, deviating from the aim about the principle of legality; third, deviation from the target about the general principles of good governance. (Fathudin: 2015: 126).

Thus the form of violation of law committed by state administrators to enrich themselves in their activities as public officials is to misuse the authority indicates an element of violating the law. The act of abusing power in committing a criminal act of corruption does not always have to be in the form of the issuance of decisions that conflict or violate a rule. It is enough that the act violates the written rules as the basis of its authority, has intention, and has the potential to harm the state and abuse authority.

In positive law, as the legally written regulation, the ones who abuse their authority for corruption must be punished. The punishment is to counter his or her act. If we relate this to the combined or modern theory, then charging someone for criminal act has multi purposes. This is because the relative (purpose) and absolute (promulgation)

principles are integral. This theory contains a promulgation character as far as charging someone criminally is viewed as a critique over a wrong act. Meanwhile, the purpose of character is on the idea that moral critique is a reformation or change of the perpetrators, who are criminally charged, in the future days.

This theory is introduced by Prins. His ideas on this are: (a) the most important of the criminal charge is to eradicate crime as a symptom in society; (b) the science, law, and regulation must really consider the outputs of anthropological and sociological studies; (c) criminal punishment is one of the most effective punishment that the government may apply to eradicate crime. Criminal punishment is not the only way. Thus, criminal punishment should not be executed in its own. Instead, it must be combined with the social efforts (Djoko Prakoso, 1988: 47).

The above view shows that criminal suit does not only require physical suffering but also psychological suffering. And most importantly, there must be criminal suit and education. From the above explanation, we can conclude that criminal suit is aimed at self-introspection and self-improvement, especial for the ones who commit minor crimes. Meanwhile, for the certain offenses that can damage and destroy social life, it is considered that the ones who commit them are not be able to improve or introspect themselves anymore. Therefore, imprisonment or promulgation because of criminal act is inevitable.

At the end of this discussion, it can conclude that the form of corruption crimes committed by state administrators to enrich themselves in their activities as public officials is to take public money against the law. The state money is fulfilled by corruption if the act oneself or others against the law. Enriching yourself against the law is a betrayal of the trust given by the people in the scope of responsibility as a public official. A public official commits corruption. The corruptors should the most severe criminal sanctions that the legal provisions in combating corruption are not blunt.

Form of Criminal Objection for Actors of State Financial Corruption in Positive Indonesian Law

The corruption that continues with various modes and perpetrators makes the government of every existing leadership continue to make efforts in its eradication. The laws were born. Corruption eradication bodies and commissions formed.

The policies and strategies expect to minimize the emergence of crimes. The criminal acts of corruption because people will think twice about committing crimes. Referring to a rolls out to the court and these policies and strategies are in line with the objectives of the criminal, which gives a deterrent effect (deterrent effect) and prevent. (Fathudin: 2015: 50). According to M. Nurul Irfan, the causes of corruption, in general, can be classified into two types, namely internal factors and external factors. Internal factors are related to the holder of the mandate in the form of positions and authority. External factors in the system of government and leadership and supervision are not balanced that which can open opportunities for corruption. (Nurul Irfan, 2012: 29).

The prevention/eradication of criminal acts of corruption depends on the policy of making laws and regulations. That regulate sanctions against someone's corruption needs support from all levels of society that they are no longer permissive to create conducive conditions for existence. The efforts made in eradicating corruption should give a thumbs up to the existing government. Despite continued efforts, to occur in various forms and types. From that, it seems that the writer needs what causes corruption to continue. Now perfect the efforts to eradicate corruption carried out by the government by first paying attention to what causes to thrive in people's lives.

State financial losses are essentially the substance of state losses. Therefore, state losses include losses to state finances and losses to the country's economy. Thus, the loss of state finances is an inseparable part of the state's losses so that it cannot equate state losses with state financial losses. The state financial loss is a definite reduction in

money, or state property, actions that are not the law because they carry out intentionally or negligently. (Muhammad Djafar Saidi dan Eka Merdekawati Djafar, 2017: 122).

State financial losses as an element of corruption offence as stipulated in Article 2 paragraph (1) and Article 3 of the Law on the Eradication of Corruption Crime are not necessary to prove, but rather some parties enrich themselves or others, or corporations. That shows that state finances do not require the number of losses, but it is evident that the state suffers from state financial losses. The inheritance of state financial losses means responsible party as state financial manager does not favour the people who have partially surrendered. State revenue comes in the form of paying taxes and or non-tax state revenues. (Muhammad Djafar Saidi dan Eka Merdekawati Djafar, 2017: 122)

To eradicate corruption in state finances, the authors need to take serious law enforcement actions and provide a deterrent effect for those who want to try or want to commit corruption. In the Indonesian legal state, all evil acts can be subject to sanctions by the laws and regulations. Corruption is a deed that is prohibited in state law by law. That confirm the provisions of the law on corruption. The perpetrators of corruption can be sentenced to the most severe by the provisions of existing laws. Even in the rules of regulation, the criminal acts of corruption can sentence to death as the heaviest punishment. The death penalty is the punishment according to our positive law. In the International Covenant on civil and political rights, the death penalty is one of the most controversial issues ratified by the Indonesian government (International Covenant on Civil and Political Rights). The right to life is a non-derogable right (rights that cannot reduce). The death penalty on a final legal decision through a competent court that guarantees all the principles of justice. Following Article 14 of the International Covenant on Civil and Political Rights. This stipulation in Article 2 paragraph 2 of Law Number 31 of 1999 concerning the Eradication of Corruption Crimes. The public prosecutor has never demanded the death

penalty for corruption. The highest penalties for corruptors are only up to life sentences.

The absence of capital punishment sanctions for perpetrators of corruption stipulated in Article 2 paragraph 2 of the law to eradicate corruption has caused the need for harsh and strict sanctions for corruptors. This sanction to apply perpetrators of corruptor is never deterrent if they sentence to prison. However, it does not make officials or other actors afraid and deterred from committing corruption. So that ultimately corruption behaviour is to avoid.

The legal apparatus dare to sentence the perpetrators of corruption with the sentences explained in the article above. The challenge for the law apparatus to be brave in acting to create Indonesia free from corruption acts and behaviour. Because in addition to the demands of professionalism and integrity, a law enforcement officer requires courage, considering that the implementation of the duties of law enforcement officers often faces offenders who tend to have bad character. The perpetrators must ask for criminal responsibility. The inner attitude of the perpetrators of corruption has a very close relationship with the awareness that the actions taken are a mistake.

When viewed from the point that the criminal responsibility of the maker arises when there is a relationship between the mind's inner attitude and the actions he performs along with the normative elements listed in the formulation of a criminal act. The relationship in question is called an error in error in the formulation of a crime. The error must always consider contained in the formulation of a criminal act. (Adami Chazawi, 2016: 33).

With the courage of law enforcers to apply the heaviest punishment to perpetrators of corruption, the state agents or anyone who wants to commit to enriching themselves will think twice about committing actions prohibited by the law. And state administrators or parties that have power or whoever the community will submit and obey the applicable law.

The eradication of criminal acts of corruption cannot separate from law enforcement agencies and institutions that play a role in quelling white-collar crime. Law enforcement efforts to eradicate corruption are often associated with the government, law enforcement officers such as the police, prosecutors, judges, public prosecutors, investigators, PPATK, BPK, etc., including the KPK. (Chatrina Darul Rosikah, Dessy Marliani Listianingsih, 2016: 153). Therefore, state agents such as the police, prosecutors, judges, BPK, KPK and others have the responsibility to regulate and create community members as not to violate the law, such as by committing corruption. And those who are more state administrators are obliged and responsible for the rule in society.

The definition of responsibility is very varied. Sometimes, responsibilities are associated with the necessity to do something, with sadness to accept the consequences of an act. However, the fundamental of responsibility revolves more around awareness, willingness to do, and the ability to do. (Harrys Pratama Teguh, Usep Saepullah, 2016: 304).

Every state organizer must comply with the law by avoiding corruption. Every state administrator needs to enforce the law to the perpetrators of corruption with the most severe punishment. That is because corruption is a terrible deed that is prohibited in state law by law. Then the provisions of Article 15 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning Corruption Crimes could punish the perpetrators. Corruptors can get severe criminal sanctions as well as perpetrators of corruption attempts. The threat starts from the mild with a fine to the weight of the death penalty.

1. The form of corruption crimes committed by state administrators to enrich themselves in their activities as public officials are to abuse their authority and to indicate an element of violating the law. This form of abuse of authority, for example, commits acts of corruption that have the potential to harm state finances. Abusing this authority is a betrayal of the trust given by the people in the scope of responsibility as a public official.

2. The form of a criminal offence for perpetrators of criminal acts of state financial corruption in positive Indonesia law is that the perpetrators can be subject to capital punishment sanctions by the provisions of Article 15 of Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning Corruption Crimes. Weighing crimes referred to in this writing intend to cause deterrent effects for the perpetrators. Corruptors must be given the heaviest criminal sanctions with the death penalty because corruptors take people's rights in a forced and inhuman manner. Moreover, state money has to use to benefit the people in education, health and poverty alleviation. The act of corruption that takes people's rights is a criminal act that is very cruel and contrary to the values of public justice.

CONCLUSION

1. The form of corruption crimes committed by state administrators to enrich themselves in their activities as public officials are to abuse their authority and to indicate an element of violating the law. This form of abuse of authority, for example, commits acts of corruption that have the potential to harm state finances. Abusing this authority is a betrayal of the trust given by the people in the scope of responsibility as a public official.

2. The form of a criminal offence for perpetrators of criminal acts of state financial corruption in positive Indonesia law is that the perpetrators can be subject to capital punishment sanctions by the provisions of Article 15 of Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning Corruption Crimes. Weighing crimes referred to in this writing intend to cause deterrent effects for the perpetrators. Corruptors must be given the heaviest criminal sanctions with the death penalty because corruptors take people's rights in a forced and inhuman manner. Moreover, state money has to use to benefit the people in education, health and poverty alleviation. The act of corruption that takes people's rights is a criminal act that is very cruel and contrary to the values of public justice.

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