

Implications of the Authority in Determining State Financial Losses to Corruption Crimes Post Constitutional Court Ruling Number 31/PUU-X/2012

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Abstract

Corruption in Indonesia is considered to be very detrimental to the country's finances. Juridically, it is not easy to set limits provided state financial losses, giving rise to juridical debate in the doctrine and practice of law enforcement for criminal acts of corruption, namely debates on the limits of understanding and the scope of state finances, elements that can harm state finances, and others. The study's purpose is to analyze and find out the implications for the institution that is authorized to determine state financial losses in corruption. This research is normative legal research with a legislation, concept, and comparative approach. The legal material analysis technique is done by the method of interpretation. The results showed that based on the 1945 Constitution, the Financial Audit Agency abbreviated as BPK was the only state institution authorized as an auditor to conduct audits on the management and financial responsibility of the State. The calculation of state financial losses by the BPK needs to be standardized and must have standards so that there is certainty regarding the method in determining the losses of state finances, so there is a common view or understanding of the meaning of state finances.

Keywords: Corruption, Indonesia, Country's finance, state financial losses, the Financial Audit Agency abbreviated (BPK).

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