**SEVERITY PUNISHMENT SANCTION FOR CRIMINAL**

**PERPETRATOR OF THE STATE FINANCE CORRUPTION**

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***Abstract***

*“This research purposes to recognize the forms of corruption crimes committed by state administrators to enrich themselves in their activities as public officials and also in order to identify the form of criminal offense for perpetrators of criminal acts of state financial corruption in Indonesian positive 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 that are relevant to the problem. After the data can be obtained and collected then it is processed and analyzed to answer the existing problems. The results of the research show that the form of corruption committed by state administrators to enrich themselves in their activities as public officials is to abuse their authority by committing acts of corruption which indicate an element of being against the law and potentially harming state finances. The criminal form of weighting for perpetrators of criminal acts of state financial corruption in Indonesian positive law is that the perpetrators can be sentenced to capital punishment in accordance with the provisions of the laws on Corruption Crime. This weighting criminal becomes important because corruption takes people's rights which are contrary to the values ​​of public justice.*

***Keywords: criminal sanctions, perpetrators of corruption, state finances.***

**Introduction**

It is undeniable that corruption in Indonesia continues to be a very high crime. Corruption crimes almost occur in every sector of people's lives. Not only in the center and even in regions. Not only at the level of officials in the province, but also at central officials such as ministers and members of the House of Representatives (DPR). Many of the state apparatus misuse the authority inherent in them to reap state funds. The state apparatus committed acts of corruption that in fact had taken people's rights against the law. It is not wrong then that corruption in Indonesia is still one of the causes of the decline of the national economy.

Ivan A Hadar said that corruption was the source of the nation's bankruptcy, if Indonesia were a company, the company 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 not only causes disasters for national recordings but also disasters for the life of the nation and state in general.(Evi Hartanti, 2007: 2).

Vice President Jusuf Kalla in a conference with the theme "Increasing Transparency and Participation in Prevention of Corruption, Enforce Integrity" at Balai Kartini, Tuesday 2/12 in 2014 reminded of the latent danger of corruption. According to the Vice President, history has noted, corruption has destroyed many countries and unions. Just look, ancient Egypt was destroyed by corruption, VOC went bankrupt because of corruption, even more interestingly the mighty Roman Empire perished due to corruption. Really, corruption is something that is very destructive.

Based on Law Number 31 of 1999 or Law Number 20 of 2001 concerning Eradication of Corruption Crime, there are seven types of corruption. These types are, the loss of state finance, bribery, embezzlement in office, extortion, fraudulent acts, corruption in procurement and gratification. In Article 2 and 3 of the above law, it is explained the grouping of the meaning of corruption from the aspect of state financial losses, namely against the law to enrich themselves and abuse the authority to benefit themselves. Both can harm state finances as a form of corruption.

The inclusion of the element "detrimental to state finances" in the offense of corruption (especially Article 2 and Article 3 of Law Number 31 of 1999 jo. Law Number 20 of 2001 concerning the Eradication of Corruption Crimes) in practice often creates problems that can affect the process handling corruption cases. (Abdul Fatah, 2017: 3). The forms of deviation from state finances which then result in substantial losses to state finances are usually carried out by irresponsible people who ultimately harm the country's economy and can also hamper national development. (Arif Setiawan dan Umar Ma’ruf, 2017: 517).

State Finance according to Article 1 point 1 of Law No. 17 of 2003 concerning State Finance is; "All state rights and obligations that can be valued with money, as well as everything in the form of money or in the form of goods that can be used as state property in connection with the implementation of these rights and obligations". Own state losses in Article 1 point 15 of Law Number 15 of 2006 concerning the Supreme Audit Agency (BPK) are lack of money, securities, and goods, which are real and certain in number as a result of unlawful or unlawful acts. The assessment of the loss was made by the BPK's decision (Article 10 number 2). In addition to the BPK, the Financial and Development Supervisory Agency (BPKP) is also authorized to stipulate state losses. This is related to the function of the BPKP, namely carrying out supervision of finance and development (Article 52 of Keppres No. 103 of 2001 concerning Position, Task, Function, Authority, Organizational Structure, and Work Procedure of Non-Departmental Government Institutions). Thus, those who assess / determine state losses are the BPK and BPKP. The calculation of the state's own losses is casuistic, or viewed per case. This is because corruption in Indonesia occurs in a systematic, massive and structured manner. This act constitutes a criminal act in which criminal law is declared as a prohibited act.

Moeljanto uses the term criminal act defined by him as "an act that is 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 be understood as a criminal act.

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 basically a part of efforts to combat crime, where the use of this method has been long and is the oldest method. The role of criminal sanctions in dealing with crimes cannot be separated from national goals that have been mandated 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. Everyone who means an individual b. Corporation in Law No. 31 of 1999 is a collection of people and or wealth that is organized, whether in the form of a legal entity or not. Legal entities in Indonesia consist of Limited Liability Companies (PT), Foundations, Cooperatives and Indonesische Maatchapij op Andelen (IMA), while people's associations can be in the form of firms, CommanditaireVennootschap (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 which is constantly and seriously trying to eradicate corruption in its country. The corruptors who continue to carry out their actions as exploiters of public money must be deterred. Indonesia should be able to follow in the footsteps of the Chinese state that punishes the thieves of state money severely. In eradicating corruption, the Chinese state is not just a bluff of corruption. The 2001 sentencing of Hu Changqing, which was executed just 24 hours after his appeal was rejected by the Chinese Supreme Court in Beijing became clear evidence that China was serious in eradicating corruption in his country.

There is nothing wrong with Indonesia learning 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 corruption could be eliminated or minimally reduced in this Republic. A judge's decision basically provided a legal certainty and justice to the defendant. In the context of criminal procedure law as stipulated in Article 1 of Law Number 8 of 1981 concerning the Criminal Procedure Code (KUHAP), it is 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 verdict of the judge must be able to realize certainty in the settlement of a case, especially in cases of corruption. Certainty and fairness in the judge's decision can only be realized by imposing the heaviest sanctions on corruptors.

Considering the very wide impact caused by corruption in state finance, serious effort and hard work are needed so that corruption can be eradicated. 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 corruption. Law enforcement functions must be more efficient by referring to the provisions of existing legislation. So that state finances are no longer corrupted or those who are corrupted can be returned, especially those who were taken away abroad.

**Problem Formulation**

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

1. How are the forms of corruption committed by state administrators to enrich themselves in their activities as public officials?

2. What is the form of criminal weighting for perpetrators of criminal acts of state financial corruption in Indonesian positive law?

**Research Methods**

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.

**Discussion**

**Criminal Sanctions**

As we know that 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 are intended to actualize their duties and responsibilities in accordance with existing legal rules.

To enforce the law properly in accordance with the social rules and sense of justice of the community, then there is no other way law enforcement must provide criminal sanctions to every perpetrator of the crime, including in this case the perpetrators of state financial corruption. The severity of the criminal sanctions to be imposed is very dependent on the crime committed. From that, the forms of criminal sanctions vary greatly, such as criminal penalties, imprisonment, imprisonment, life imprisonment, capital punishment which 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 able to live up to the existing laws so that the objectives of the rule of law will be realized. Laws and law enforcement officials must be in line and cannot be separated from each other in providing criminal sanctions. When laws and law enforcers contradict each other, then the law will not be enforced properly and that means no person will be subject to criminal sanctions, even if they have been proven to have committed a crime. For this reason, the process of making laws and regulations that are part of the task of the state must be interpreted by law enforcers as a state obligation to create order and security in society. The task of providing order and security is carried out by the legal apparatus with the existing legislation. This means that law enforcers must be able to understand that the legislation was made so that the law can be enforced properly with the threat of sanctions.

  In a criminal law, the stipulation of sanctions is not merely a technical issue of invitation law, but it is a part that cannot be separated from the substance or legislation material itself. That is, the problem of reasoning, depenarization, criminalization and decriminalization must be comprehensively understood with all aspects of substance issues or material legislation at the stage of legislation policy. (Fernando I. Kansil, 2014: 27). Hans Kelsen gave 3 (three) important 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-juridical 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 do have to 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 as a systematic unitary system according to certain 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 a law with a higher position. (Lili Rasjidi dan I. B. Wiyasa Putra, 2003: 120).

In the context of corruption crimes, the law that provides the highest amount of criminal sanctions to the perpetrators is law. Criminal sanctions for perpetrators of corruption are life imprisonment or the most severe criminal offense. By providing the most severe criminal sanctions, the purpose of criminal law as described in the criminal law will be achieved, namely achieving a sense of security and justice in society. The purpose of the criminal law if elaborated more broadly is the realization of certainty, justice and expediency of the law. With the achievement of the objectives of criminal law, it will automatically provide benefits to create a state condition that is far from any form of crime.

Aristotle argued that the purpose of the criminal was "to scare and improve people". Thomas Aquino, as a philosopher, maintained the opinion of Aristotle who said that the purpose of the criminal was "not merely a revenge but adapted to the goal of the state, namely welfare and repair and fear". (Rusli Effendy, 1986: 108). Another philosopher, Sneca, made a formulation namely nemo prudens, quiapeccatumest, sed ne peccetur, which means that it is not appropriate for people to convict because wrongdoing has occurred, but with the intention that no wrongdoing will occur. (Priyanto Dwijaya: 2006: 23).

While Jeremy Benthanm 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). Bilher Hutahaean 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 is achieved. (Bilher Hutahaean, 2013: 73).

Closing this section, the criminal sanctions imposed on perpetrators of crime are to provide protection and guarantee of safety against one's soul, including property or wealth and honor. In addition, the imposition of criminal sanctions is also intended to provide a deterrent effect to every perpetrator of the crime. So that 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. Corruption continues in various forms and modes. The culprit alternates both from the executive, judicial and legislative circles. Not wrong then corruption has entrenched and rooted and then seep into a national culture that is difficult to eliminate. Just look, one case has not been processed legally, a new case 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.

According to data from the Indonesia Corruption Wacht (ICW) throughout 2018 the regional heads were most caught up in corruption, namely the number of 29 regional heads. ICW has monitored the corruption cases of regional heads since the KPK worked from 2004 to December 2018. ([Tribunnews.](http://www.tribunnews.com/) 2018: 23). Mohammad Iqbal Ahnaf from the Religion and Cultural Studies Program (CRCS) assessed that there was ethical ambiguity in the issues related to corruption in Indonesia. All religions forbid corruption and stealing, but the adherents justify acts of corruption for certain reasons. Taking things that are not their right is sin. However, there are values ​​that are believed by some religious communities that the goal justifies the method. It's okay corruption, as long as the results of corruption are used for good things.( Nurhadi Sucahyo, 2018: 2).

Zainal Arifin Muchtar, Chair of the Anti-Corruption Study Center said Indonesia's 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. However, because it is as if on a treadmill, the sweat that comes out does not bring efforts to eradicate corruption to a more advanced point, aka just walking in place. (Nurhadi Sucahyo, 2018). Corrupt behavior is the result of a combination of individual characteristics with the system. In addition, corruption will always be related 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 are clearly prohibited by 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's lives and continued in more complicated and sophisticated forms. This 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, really works as it 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 which continued in the Reformation Era, did not touch the attention of the government (Executive) and people's 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 is prohibited by state law and religious law.

Any country and religion forbids corruption, because it is considered a crime. Corruption is categorized as a special crime.(Chatrina Darul Rosikah dkk, 2016: 114). There is no country or religion that allows people to commit corruption. The Indonesian state which is famous for its gemah ripah loh jinawi, which is rich in its natural wealth, fertile land and diverse tribes and customs, is now only a memory. With the emergence of various corruption crimes that occur all the time, it has made poverty in the country of Indonesia. The people are no longer prosperous, in fact 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.

The element of 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, not in terms of understanding and position in the realm of civilization, even though corruption can occur in the civilian realm through bribery, gratification, aims an activity, but the spearhead of the criminal act of corruption 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). There are several characters or traits to mention that there has been an abuse of authority, among others: first, deviating from the purpose or purpose of a given authority; second, deviating from the purpose or purpose in relation to the principle of legality; third, deviating from the purpose or purpose in relation to 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 which indicates an element of violating the law. The act of abusing authority 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 a deviant intention, and has the potential to harm the state, then the act has been said to be an abuse of authority.

At the end of this discussion, it can be concluded 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 act of taking this state money is fulfilled by the element of corruption if the act enriches oneself or others against the law. This act of enriching yourself against the law is a betrayal of the trust given by the people in the scope of responsibility as a public official. As a public official who commits corruption the corruptors should be given the most severe criminal sanctions as a form that the legal provisions in combating corruption are not blunt.

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

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

Some of these policies and strategies are expected to minimize the emergence of crimes, especially criminal acts of corruption, because people will think twice about committing crimes, referring to various cases that are rolled 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 prevency effect.( (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 related to the perpetrators of corruption as the holder of the mandate in the form of positions and authority. While external factors in the form of a system of government and leadership and supervision which is not balanced so that it can open opportunities for corruption. (Nurul Irfan, 2012: 29).

This proves that the prevention / eradication of criminal acts of corruption does not only depend on the policy of making laws and regulations that regulate sanctions against someone's corruption, but also needs support from all levels of society so that they are no longer permissive which creates conducive conditions for the existence of corruption. . This means that various efforts made in eradicating corruption should be given a thumbs up to the existing government. Despite continued efforts, corruption continues to occur in various forms and types. From that, it seems that the writer needs to also find out what causes corruption to continue. Because how perfect the efforts to eradicate corruption carried out by the government by first paying attention also to what causes corruption to continue 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 be equated with state losses with state financial losses. The state financial loss is a real and definite reduction in money, or state property, as a result of actions that are not in accordance with the law because they are carried out intentionally or negligently.”(Muhammad Djafar Saidi dan Eka Merdekawati Djafar, 2017: 122).

State financial losses as an element of corruption offense as stipulated in Article 2 paragraph (1) and Article 3 of the Law on the Eradication of Corruption Crime, are not absolutely necessary to prove, but rather there are parties who enrich themselves or others, or corporations. This shows that state finances do not require the amount of losses, but it is evident that the state suffers from state financial losses. The inheritance of state financial losses means that the state or responsible party as state financial manager does not favor the people who have partially surrendered. Assets for the country 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 the form of state finances, the author's view should be taken to take very serious law enforcement measures and truly bring deterrent effects to those who want to try or want to do corruption. In an Indonesian law state, all acts of evil can be subject to sanctions according to the laws and regulations. Corruption is a bad deed that is clearly prohibited in a state law by law. This is as confirmed in the provisions of the law on corruption. The perpetrators of corruption can be sentenced to the most severe in accordance with the provisions of existing laws. Even in the rules of regulation the criminal acts of corruption can be sentenced to death as the heaviest punishment. Death penalty is the toughest 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 that has been ratified by the Indonesian government (International Covenant on Civil and Political Rights). Although it is recognized that the right to life is non-derogable rights (rights that cannot be reduced). The death penalty can only be imposed in accordance with the final legal decision through a competent trial that guarantees the entire principle of the trial, at least in accordance with Article 14 of the International Covenant on Civil and Political Rights. This is determined in article 2 paragraph 2 of Act Number 31 of 1999 concerning Eradication of Corruption Crimes. The threat of the death penalty for the perpetrators of corruption as mentioned in the article above, until now has never been indicted by the public prosecutor. The highest penalties for corruptors are only up to life sentences.

The absence of capital punishment sanctions for perpetrators of corruption that are very hard as 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 is very important to apply. Because all this time, even though the perpetrators of corruption were sentenced to prison. However, it does not make officials or other actors afraid and deterred from committing corruption. So that ultimately corruption behavior is difficult to avoid.

From that, now what is the state in this case the legal apparatus to dare to sentence the perpetrators of corruption with very heavy sentences as explained in the Article above. This is the challenge for the law apparatus to be brave in acting to create Indonesia free from corruption acts and behavior. Because in addition to the demands of professionalism and integrity, a law enforcement officer is clearly required to have courage, considering that the implementation of the duties of law enforcement officers often faces offenders who tend to have bad character. The perpetrators must be asked for criminal responsibility. Because 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. Then there is or does not mention the error in the formulation of a crime, this error must always be considered 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 corruption with the aim of enriching themselves will think twice about committing actions that are 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 be separated from law enforcement agencies and institutions that play an important role in quelling the 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 so as not to violate the law, such as by committing corruption. And those who are more state administrators are obliged and responsible for the implementation of good law in society.

The definition of responsibility is very varied, sometimes responsibility is associated with the necessity to do something and responsibility is associated with sadness to accept the consequences of an act. However, the notion of responsibility revolves more around awareness to do, 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 must be able to enforce the law by violating the perpetrators of corruption with the most severe punishment. This is because corruption is a bad deed that is clearly prohibited in a state law by law. Therefore, the perpetrators of corruption can be punished even though in accordance with the provisions of Article 15 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning Corruption Crimes. Corruptors can be given serious 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.

**Conclusion**

1. The form of corruption crimes committed by state administrators to enrich themselves in their activities as public officials is 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. The abuse of 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 criminal offense for perpetrators of criminal acts of state financial corruption in Indonesian positive law is that the perpetrators can be subject to capital punishment sanctions in accordance with the provisions of Article 15 of Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning Corruption Crimes. Weighing crimes as referred to in this writing are intended 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 in corruption should be used for the benefit of the people in the fields of 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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