

Reconstruction of policy for saving country's financial losses in handling corruption criminal case in Indonesia based on justice value

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Abstract

The main problem in this research is what are the weaknesses of the regulation in saving state financial losses in handling corruption cases in Indonesia today and how the reconstruction of saving state financial losses in handling corruption cases in Indonesia based on justice values. To answer that problem, the writer uses the social legal research method, carried out with case studies using legal process by law enforcement officials until a court decision, by the community such legal processes are considered to have injured a sense of justice in the community and detrimental to the state.

The results showed that in the practice of handling criminal acts of corruption in Indonesia are only prioritize imprisonment of the perpetrators and those involved in these criminal acts of corruption, the existing regulations and legal system do not make maximum efforts to recover the losses of the State. Existing legislation specifically regulating corruption is Law Number 20 of 2001 concerning Amendment of Law Number 31 of 1999 concerning Eradication of Corruption Crimes has not touched the handling of corruption with special treatment, namely the handling process from law enforcement officials is more concerned with imprisonment and judicial process. Where this requires a very high cost derived from state finances that comes from public tax money. Reconstruction as referred to is the reconstruction of the primary rules namely the Law on Corruption Crimes, the Law on Corruption Eradication Commission and the Law on the Supreme Audit Board which is the legal umbrella for law enforcers both from the Prosecutor's Office, Police, Corruption Eradication Commission, and the judges in deciding a case of corruption to be given additional articles or not so that efforts to deal with corruption can be more focused on saving state's financial losses.

Keywords: reconstruction, state's financial losses, corruption, justice value

Introduction

The handling of criminal acts, including corruption in Indonesia currently are heavily emphasizes the retributive justice approach. In the retributive justice approach the penalty prioritizes criminal sanctions (*primum remidium*)^[1], where many ironically fail in preventing and eradicating criminal acts of corruption. In the Corruption Crime Act, which applies if examined more deeply, the target intended by the legislators is how law enforcement officials work optimally to return losses to the state. Regarding failures in preventing and eradicating criminal acts of corruption using the retributive justice approach, a new approach is needed, namely restorative justice. The restorative justice approach is a system in which in addition to having a function in the prevention and eradication of criminal acts of corruption, this approach can be used as a means of optimizing the return of losses to the state as well as saving costs incurred in handling a case of corruption.

Funding issued to law enforcement agencies is currently not the same as the amount of the budget. The Prosecutor's Office, for example, has a total cost provided to solve one corruption case for up to 200 million rupiah^[2]. In detail, the

25 million rupiah are provided in inquiry stage; 50 million rupiah in the investigation stage; 100 million rupiah in prosecution stage. The remainder, another 25 million rupiah, is used for the execution of the decision. In the police side, the costs of inquiring and investigating corruption cases are also not much different, totaling of 208 million rupiah per case. In the Corruption Eradication Commission, the system uses the ceiling system. The budget ceiling for the inquiry stage is 11 billion rupiah for up to 90 cases. The investigation stage has a budget ceiling of 12 billion for up to 85 cases. Meanwhile, for the prosecution and execution stage, 14.392 billion was allocated to 85 cases. In addition, there are still costs used for criminal executions of 45 billion rupiah. According to investigators from the Criminal Investigation Directorate of the Criminal Investigation Police Headquarters, the cost of handling corruption cases is often insufficient. Especially if the case is complex and the evidence to be obtained requires a lot of money. For example, making aerial photographs in cases of alleged corruption in fictitious rice field printing in Kalimantan costs 300 million.

The minimum cost will also be a challenge for those who work in the islands. Investigators need money to call witnesses who may live in distant areas and need no small

¹ Melati, Dwi. (2018). Kebijakan Legislasi Penerapan Sanksi Tindak Pidana Korupsi. PRANATA HUKUM. 13. 105-114. 10.36448/pranatahukum.v13i1.180.

² Hukum Online, (2016), Mau Tahu Biaya Penanganan Perkara Korupsi? Simak Angka dan Masalahnya, taken on

<http://www.hukumonline.com/berita/baca/lt5733f0ea01aea/mau-tahu-biaya-penanganan-perkara-korupsi-simak-angka-dan-masalahnya>
Accessed on 07 March 2018.

transportation costs. Handling corruption cases in Jakarta at a cost of 200 million may be possible with adequate infrastructure, but in the archipelago, it is not necessarily sufficient with Indonesia's vast geographical conditions. This can be a reference for all those involved from the legislators to the perceptions of academics and law enforcement officials who must have the same perception beforehand in handling a corruption case.

Penitentiary are one of which is one of the tools for the state in securing and re-educating people who have violated the provisions of the law has a high operational burden. Head of Makassar Class 1 Penitentiary (Lapas) Marasidin Siregar^[3], confirmed that there was a shortage of Makassar Class 1 food and drink budget around Rp1.2 billion during the months of November to December 2017. This is due to the limited funds owned so that in optimizing performance, Penitentiary Class 1 Makassar must borrow funds or owe with a contractor. If calculated until the end of the year the needs are IDR 7 billion where the debt repayments held by Lapas Makassar will be paid after receiving funds from the center in Jakarta which are estimated to come in around May and June 2018.

Allocation of the eastern region, specifically the city of Makassar, a city with an With the largest amount of funds allocated, this allocation is directly proportional to the capacity of prisons which amounts to approximately 1,000 people and is one of the largest prisons in the Eastern Indonesia region.

According to data from the Ministry of Law and Human Rights of the Republic of Indonesia as related by KPK in its 2019 Annual Report, on average every prisoner serving a sentence in Correctional Institutions throughout Indonesia which amounts to hundreds of thousands gets a budget of Rp. 15,000, - each person. For detainees in the Corruption Eradication Commission got the amount of Rp. 40,000, and for the budget of prisoners in the police got the amount of Rp. 30,000, from the amount provided can be imagined how many trillion just to provide food to prisoners and not to mention the operational and budget of prison staff's salary.

For this reason, the need for formulations that can save the budget spent by the government are needed, in this case the handling of corruption. Besides that, it is necessary to apply optimization in recovering state losses by law enforcement officials as well as law makers and the parties involved in handling corruption. In this case the writer can formulate an ideal formulation in handling corruption by minimizing state budget expenditures financed from public taxes for handling a corruption crime and efforts to recover state losses into the state treasury so that the paradigm of law enforcement in Indonesia will not be based on enforcement but more on prevention approach, so hopefully the budget for handling corruption is reduced. This also relates to the laws and regulations regarding corruption that are currently in effect as indeed there needs to be changes that must be made immediately that requires the cooperation of parties in concern. In this case the authors focus to examine in terms of criminal acts of corruption that cause state financial losses.

Therefore, the authors are interested in studying it further in a research with the following main issues :

1. What are the weaknesses of the regulation in saving state financial losses in handling corruption cases in Indonesia currently?
2. How to reconstruct the regulation in saving state financial losses in handling corruption cases in Indonesia based on justice value?

Method of Research

The paradigm that is used in the research this is the paradigm of Constructivism which is the antithesis of the understanding that lay observation and objectivity in finding a reality or science knowledge^[4]. Paradigm also looked at the science of social as an analysis of systematic against *Socially Meaningful Action* through observation directly and in detail to the problem analyzed.

The research type used in writing this paper is a qualitative research. Writing aims to provide a description of a society or a certain group of people or a description of a symptom or between two or more symptoms.

Approach (*approach*) the research is to use the approach of *Socio-Legal*^[5], which is based on the norms of law and the theory of the existing legal enforceability of a law viewpoint as interpretation.

In this study, researchers uses data collection techniques, namely interview and questionnaire supported with literature study, interviews and documentation. In this study, the researcher is a key instrument that is the researcher himself who plans, collects, and interprets the data^[6].

Research Result and Discussion

1. Weaknesses of the Regulation in Saving State Financial Losses in Handling Corruption Cases in Indonesia Currently

Laws and regulations have long since governed the compensation of state finances or known as replacement money. Settlement of state losses is carried out to restore lost or reduced state assets due to corruption. Arrangement regarding substitute money in Law Number 3 of 1971 concerning Eradication of Corruption Crimes is regulated in Article 34 letter c, which states that "in addition to the criminal provisions referred to in the Criminal Code, as an additional punishment the convict shall also be subjected to payment of the same amount of money obtained from corruption ". However, the law does not explicitly regulate when the payment of the replacement money must be made and the deadline for payment.

Unclear arrangement regarding payment of replacement money in Law No. 3 of 1971 are supplemented in Law No. 31 of 1999 in Article 18 paragraph (2) which explains that "if the convicted person does not pay a replacement money for no later than 1 (one) month after the court's decision has obtained permanent legal force, then his property can be confiscated by the prosecutor and auctioned off to cover the replacement money ".

Furthermore, in the next paragraph explained that "if the convict does not have sufficient property to pay the

³ Marasidin Siregar, As cited in Tribunnews.com, (2020), Warga Binaan Lapas Klas I Makassar Dilatih Buat Hazmat dan Masker, Dijual dengan Harga Lebih Murah, Taken on <https://makassar.tribunnews.com/2020/07/11/warga-binaan-lapas-klas-i-makassar-dilatih-buat-hazmat-dan-masker-dijual-dengan-harga-lebih-murah> Accessed on 20 July 2020.

⁴ Faisal, (2010), "Menerobos Positivisme Hukum", Rangkang Education, Yogyakarta.

⁵ Johnny Ibrahim, (2005), "Teori dan Metodologi Penelitian Hukum Normatif", Bayumedia, Surabaya.

⁶ L. Moleong, (2002), "Metode Penelitian Kualitatif", PT Remaja Rosdakarya, Bandung.

replacement money as is, then the convicted with imprisonment whose duration does not exceed the maximum threat of the principal in accordance with the provisions of this law and the duration of the crime has been determined in court ruling". The Process of Returning State Losses as stated in Article 2 and Article 3 of Law Number 31 of 1999 are one of the elements of the Corruption Crime is that it can harm the country's finances or the country's economy. According to Article 4 of Law Number 31 of 1999, restitution of state financial losses of the state does not erase the criminal offense referred to in Article 2 and Article 3 of Law Number 31 of 1999. Therefore, if the perpetrators of the Corruption Crime as referred to in Article 2 and Article 3 have fulfilled the elements of the said article, then recovering the financial losses of the state or the country's economy does not eliminate the criminal offense against the perpetrators of the crime.

The fact that occurred in Indonesia, in 2001-2012 recorded an estimated total loss due to corrupt practices (state losses explicitly) of Rp 168,190,000,000,000 (one hundred sixty eight trillion one hundred ninety billion rupiahs) while the total value of the return of losses the state obtained based on the sum of fines and the cost of replacements and confiscation of evidence in the form of money against 1842 corrupt defendants was only Rp. 15,090,000,000,000 (fifteen trillion ninety billion rupiah). it had such contrast difference between state losses due to corruption and total financial penalties that must be paid by corruptors is only Rp. 153,100,000,000,000 (one hundred fifty three trillion one hundred billion rupiah) [7].

The amount of state compensation for corruption cases handled by the Corruption Eradication Commission (KPK) in 2007-2011 from the revenue of money substituting for criminal acts of corruption determined by the Court is Rp 540,814,873,375 (five hundred forty billion eight hundred fourteen million eight hundred seventy-three thousand three hundred seventy-five rupiah). Total rescue of state financial losses in corruption cases from 2005 to 2011 handled by the Attorney General's Office of the Republic of Indonesia amounted to Rp 10,309,285,998,540 (ten trillion three hundred nine billion two hundred eighty-five million nine hundred ninety-eight thousand five hundred forty rupiah) and US \$ 64,543.11 (sixty four thousand five hundred forty-three United States dollars eleven cents) and 3,835,192.76 in Thai Baht. In 2013, a corruption case involving the procurement of a SIM simulator by Djoko Susilo resulted in a State financial loss of Rp 121,000,000,000 (one hundred twenty one billion rupiah). Based on the decision of the Jakarta High Court, the replacement money to be paid is IDR 32,000,000,000 (thirty two billion rupiah). In addition, corruption cases committed by Angelina Sondakh that have resulted in state financial losses of Rp.39,900,000,000 (thirty-nine billion nine hundred million rupiah) where Based on the 2013 Supreme Court ruling, the replacement money to be paid by her was only IDR 12,580,000,000 (twelve billion five hundred eighty million rupiah) and US \$ 2,350,000 (two million three hundred and fifty US dollars) [8].

⁷ Arief, Moh. (2018). TINDAK PIDANA KORUPSI PENGHAMBAT LAJU EKONOMI. *Jurnal Jendela Hukum*. 2. 23-27. 10.24929/fh.v2i2.449.

⁸ Melati, Dwi. (2018). Kebijakan Legislasi Penerapan Sanksi Tindak Pidana Korupsi. *PRANATA HUKUM*. 13. 105-114. 10.36448/pranatahukum.v13i1.180.

What needs to be stressed in this case is that there is an inequality of perception for law enforcement regarding corruption in recovering state losses. The repayment of state financial losses is not based solely on the return of corrupt values, but criminal considerations are also prioritized in this regard. It should be underlined that the state has an obligation to take care of its people and even those who have committed crimes and harm the state and the general public, the state is obliged to take care of it. In other words people who go to prison, the state has an obligation to contain it. Through Correctional Institutions, the place where the state takes care of people who have committed crimes including corruptors and the state also finances the need to carry out correctional services in prisons (Penal Institutions). In the sense that costs incurred by the state will increase when prisoners in prison also increase in number. Financing a large prison is certainly very burdening the people from the taxes paid to the state [9].

Criminal policymakers need to find alternative penalty besides imprisonment for corruptors. Various studies suggest that prison is very wasteful, expensive, and has little effect on the purpose of punishment. Other criminal choices must be effective and efficient and have a positive impact on victims and the community. Fines are considered more beneficial to the community because they do not spend a lot of social resources (social resources) such as guards, food, and rehabilitation officers. Criminal fines have not been optimally enforced by law enforcement. In fact, the Attorney's Office only managed to collect around Rp 31 billion in fines in 2015. This figure is far lower than the costs of the law enforcement itself, which reached tens of trillions for investigations to imprisonment.

Based on the foregoing, the weaknesses of Rescuing State Financial Losses in Handling Corruption Cases in Indonesia currently according to the authors are divided into three parts, namely

a. Structural Weaknesses

The paradigm of the law enforcers in handling corruption is still using the paradigm of criminal law in the form of retribution justice which only prioritises imprisonment for the perpetrators. The application of criminal law policies through the restorative justice approach will avoid the impact of greater losses and negate the effects of crises that can arise due to criminal prosecution in corruption and can be an effective and efficient means to optimize the recovery of state financial losses. Corruption is no longer an ordinary crime as in its development, corruption has occurred systematically and is widespread causing the effects of state losses and misery for the people. That is why corruption is now considered as an extraordinary crime as the handling must also be in an extraordinary way. This is the lack of criminal law that has been applied so far, as it is always considered that the punishment would be enough to reflect "justice" but it is as if there are no one that think about trying about how to make the conditions return to normal.

b. Substantial Weaknesses

In the legal norm paradigm, weaknesses in several articles of Law Number 20 of 2001 concerning Amendment of Law Number 31 of 1999 concerning Eradication of Corruption, Law Number 30 of 2002 concerning Corruption Eradication

⁹ Manik, Toba & Sunarso, Sunarso. (2020). Death Penalty for Corruptors: Between the Human Rights and Challenges of Progress in Indonesian Law. *FIAT JUSTITIA: Jurnal Ilmu Hukum*. 14. 233. 10.25041/fiatjustisia.v14no3.1773.

Commission, Act of Number 17 of Year 2003 Concerning State Finances, is that the handling of corrupt acts that is in an efficient, effective and low-cost manner, are

1. Oriented to the recovery of the State finances that have occurred due to corruption.
 2. Using the restorative justice method in the application of legislation in dealing with corruption as long as there are no other criminal acts such as fraud, forgery, gratification with the main focus being to recover state losses and not burden the state finances.
 3. Providing legal certainty in the process of eradicating corruption which will have an impact on improving people's welfare and the equality of perception of all elements especially law enforcement officials in combating corruption by not burdening the state's financial budget.
- c. Cultural Weaknesses

The definition of Cultural here are the paradigm of all elements of society; law enforcement officers, drafters of laws and regulations, taxes paid by the people to the State should not only be used to eradicate corruption and finance the lives of the defendants in living their lives to serve their sentences to the end. The paradigm for recovery of state finances due to corruption has not yet been maximally pursued, so that the budget for operational handling of corruption is very high and the losses of the State returned very little, meaning that costs are higher than the results. This shows that the paradigms that could make the recovery of state finances loss cannot be implemented optimally.

2. Reconstruction of the Regulation in Saving State Financial Losses in Handling Corruption Cases in Indonesia Based on Justice Value

The use of the budget for the benefit of the people is basically one element of general welfare that must be realized in accordance with the ideals of the Indonesian nation through sustainable national development based on Pancasila and the 1945 Constitution of the Republic of Indonesia. The focus of this research is to find a formula in the handling of criminal acts of corruption financed by the government with low and maximum costs in recovering state losses. The Corruption criminal acts have covered every sector, therefore its existence should not hamper the development for the welfare of the people, because the people have paid taxes which mostly composed the state income.

The problem of corruption is very closely related to the wide range of sector. The response is not only done with the process of law enforcement, but also an analysis and integral must be carried out on all relevant laws and regulations. Corruption according to Law No. 31 of 1999 is a type of criminal act that is very detrimental to the country's finances or the country's economy and inhibits national development's growth and continuity of national development that demands high efficiency.

This matter is further seen in the consideration section of Law No. 20 of 2001 corruption that said to be a violation of the social and economic rights of the community at large, so that corruption is classified as a crime whose eradication must be carried out extraordinarily. Therefore the handler must also use the usual way, not to be confused with other criminal acts.

State finances that should be used and are beneficial to the interests of the wider community, but with the existence of

criminal acts of corruption the budget does not reach the people. Therefore all elements of society and law enforcement officials are needed in an effort to recover state losses. The various laws and regulations established are all part of efforts to save the country's finances or economy from corruption. So in fact when viewed from the existing corruption eradication law in Indonesia, the jihad to fight against corruption is far more than enough.

Law No.31 of 1999 was formed with the aim of saving state finances and creating a just and prosperous society. The government feels that the actions of the perpetrators of corruption have hampered national development, hampered the growth and continuity of national development which demanded the expenditure of the country as efficiently as possible, whereas Law No.20 of 2001 considers that criminal acts of corruption constitute violations of the socio-economic rights of the public at large, so it is classified as an extraordinary crime^[10].

In an effort to save national development funds, Law No. 31 of 1999 as amended by Law No. 20 of 2001 is expected to be able to prevent state losses and be able to oversee the administration of the state so that it remains clean and authoritative as mandated by the people through the People's Consultative Assembly in TAP MPR RI Number XI / MPR / 1998. The two objectives are closely related, the state finances are inseparable from the responsibility of the government, therefore government officials must be clean and authoritative.

In Indonesia alone, efforts to eradicate corruption have existed since the Dutch era as stipulated by Articles 209, 210, 387, 388, 415, 416,417, 418, 419, 420, 423, 435 in the Criminal Code But since 1971 based on the law's basic principle: *Lex Specialis Derogate Lege Generalis* the regulation about Corruption Crimes are changed to be regulated specifically in to the following law: First, Law of the Republic of Indonesia Number 03 of 1971 concerning Corruption Crime (State Gazette of the Republic of Indonesia 1971 Number.19) which was ratified on March 29, 1971. Currently it has been revoked not apply again; Then secondly, Law of the Republic of Indonesia Number 31 of 1999 concerning Eradication of Corruption Crimes (State Gazette of the Republic of Indonesia Number 140 of 1999 and Supplement to the State Gazette of the Republic of Indonesia 3874) or referred to as Law No.31 / 1999; Third Law of the Republic of Indonesia Number 20 of 2001 concerning Amendment to Law Number 31 of 1999 concerning Eradication of Corruption (State Gazette of the Republic of Indonesia of 2001 Number.134 and Supplement to the State Gazette of the Republic of Indonesia 4150) or referred to as Law No. 20/2001; Fourth, Law of the Republic of Indonesia Number 07 of 2006 concerning Ratification of the United Nations Convention Against Corruption, 2003 or the United Nations Convention Against Corruption, 2003 (State Gazette of the Republic of Indonesia of 2006 Number 32 and Supplement to the State Gazette of the Republic of Indonesia 4620) or referred to as Law No. 07/2006.

The determination of the Corruption Eradication Commission (KPK) to impoverish corruptors is always touted constantly in Indonesia. In handling corruption cases,

¹⁰ Tanjung, Ahmad & Sianturi, Ronald. (2020). Implementation Imprisonment Penalty as Subsidiary of Fine Penalty: Inconsistency of State Financial Losses.

the provisions of criminal procedure in the Criminal Procedure Code are still valid as long as the law does not specifically regulate the law of the event.

In addition, the Republic of Indonesia is also equipped with laws that support the eradication of corruption in particular, namely: first, Law of the Republic of Indonesia Number 28 of 1999 concerning State Organizers that are Clean and Free of Corruption, Collusion and Nepotism. (State Gazette of the Republic of Indonesia Number 75 of 1999 and Supplement to the State Gazette of the Republic of Indonesia 3851) or referred to as Law No.28 / 1999; second, Indonesian Law Number 25 of 2002 concerning the Criminal Act of Money Laundering (State Gazette of the Republic of Indonesia Number 30 of 2002 and Supplement to the State Gazette of the Republic of Indonesia 4191) or referred to as Law No.25 / 2002; third, Law of the Republic of Indonesia Number 30 of 2002 concerning the Corruption Eradication Commission (State Gazette of the Republic of Indonesia of 2002 Number 137 and Supplement to the Republic of Indonesia State Sheet 4250) or referred to as Law No.30 / 2002; fourth, Law of the Republic of Indonesia Number 25 of 2003 concerning Amendment to Law Number 25 of 2002 concerning Criminal Acts of Money Laundering (State Gazette of the Republic of Indonesia Number 108 of 2003 and Supplement to the State Gazette of the Republic of Indonesia 4324) or referred to as Law No.25 / 2003 ; fifth, Law of the Republic of Indonesia Number 8 of 2010 concerning Eradication and Prevention of Criminal Acts of Money Laundering (State Gazette of the Republic of Indonesia Number 122 of 2010 and Supplement to the State Gazette of the Republic of Indonesia 5164) or referred to as Law No.8 / 2010.

No matter how many rules made so far for the eradication of criminal acts of corruption, it will not be effective if the approach only uses prosecution or imprisonment because criminal law in Indonesia prioritizes enforcement rather than prevention. Preventive measures are merely controls that aim to take preventive action against possible violations or criminal acts of corruption, or constitute an undertaking that is carried out before a violation occurs. In the preventive approach, it tends to be directed, persuaded, or reminded not to commit criminal acts of corruption, for example through socialization, formal or informal education, assistance and guidance which are essentially prevention efforts. While repressive efforts are those that are carried out after a violation has taken place, or are efforts that have been made after the violation has occurred. Repressive control aims to restore harmony that was once disrupted due to an offense by imposing sanctions in accordance with the violations committed or prosecution as a result of his actions ^[11].

Based on the author's observations, the effort to Save the State Financial Losses in Handling Corruption Cases in Indonesia, has been executed half-heartedly as The court's ruling was also limited to carrying out the laws and regulations which only imprisoned people who committed criminal acts of corruption and imposed fines. Indeed there must be a change that involves many aspects, both from the perception of law enforcement officials and the law itself. So it is necessary to have a new law enforcement system in handling corruption based on the interests and welfare of the people is the main thing. So that operational costs incurred

by the government for handling corruption cases can be minimized and can be transferred for the welfare of the people. Then the perpetrators also will not repeat their actions, because they have to recover the state losses they have done. However, it is indeed the current legislative regulation on corruption that does not allow for the elimination of criminal acts when the perpetrators have returned all state losses and only as a reduction in punishment and in order to do that there is a need for new methods of dealing with corruption that fall into the category of special or extraordinary crimes.

In the current conditions, operational costs of law enforcement officials in handling cases of corruption from the level of investigation to the court is very high, not to mention the costs incurred to ensure the livelihood of the defendants who carry out sentences in prison until the end of their sentences that require very high costs. Then, when the perpetrators of these criminal acts of corruption are only subject to imprisonment and fines or replacement money, the amount of which is far from the state losses that have been caused. Therefore there is a need for legal reform that can create justice in the community.

Seeing the above, the authors propose the need for a legal reconstruction which the authors divide into two types of reconstruction, as follows:

a. Value Reconstruction

According to Hans Kelsen's theory and the strengthening of humanistic understanding of the quality of professional ethical behavior, in accordance with philosophical principles, scientific disciplines, and ethical rules of the profession, especially law enforcement. The saving the state financial losses in handling cases of corruption in Indonesia based on fair value is to realize efficient state financial losses and low operational costs so that it does not burden the government from people's taxes.

b. Law Reconstruction

Reconstruction of several Articles consisting of statutory provisions includes

d. Law Number 20 of 2001 concerning Amendment to Law Number 31 of 1999 concerning Eradication of Corruption

Article 2 Paragraph 1

Any person who unlawfully commits acts of enriching himself or someone else or a corporation that has significantly harmed the country's finances or the country's economy, is sentenced to life imprisonment or imprisonment for a minimum of 4 (four) years and a maximum of 20 (two) twenty) years and a minimum fine of Rp. 200,000,000.00 (two hundred million rupiah) and a maximum of Rp. 1,000,000,000.00 (one billion rupiah) and must repay the State financial losses in accordance with the amount incurred based on the calculation of the results of the financial audit of the Supreme Audit Agency, if it cannot return the said State financial losses, all assets owned and their families will be confiscated in accordance with the total financial losses of the State caused.

Article 3

Any person who aims to benefit himself or someone else or a corporation, misuse the authority, opportunity or means available to him because of a position or position that is clearly detrimental to the country's finances or the country's economy, is liable to life imprisonment or imprisonment for

¹¹ Lambsdorff, Johann & Nell, Mathias. (2007). Fighting corruption with asymmetric penalties and leniency.

at least 1 (one) year and a maximum of 20 (twenty) years and or a maximum fine of Rp.50,000,000.00 (fifty million rupiah) and a maximum of Rp. 1,000,000,000.00 (one billion rupiah) and must repay the State financial losses in accordance with the amount incurred based on the calculation of the results of the financial audit of the Supreme Audit Agency, if it cannot return the said State financial losses, all assets owned and their families will be confiscated in accordance with the amount of state financial losses that have been caused in accordance with the receipt.

Article 4

If there has been a recovery of state financial losses in accordance with Article 2 and Article 3, then the perpetrators can be released and abolished the criminal and issued a warrant to stop the investigation and prosecution, unless there are other criminal acts such as forgery, fraud, embezzlement.

Article 26A

Valid evidence in the form of instructions as referred to in Article 188 paragraph (2) of Law Number 8 of 1981 concerning Criminal Procedure Law, specifically for criminal acts of corruption can also be obtained from:

- a. Permanent;
 - b. Permanent;
 - c. The results of financial investigations by the Supreme Audit Board as evidence to determine the financial loss of the State in corruption cases.
3. Law Number 30 of 2002 concerning the Corruption Eradication Commission

Article 40

The Corruption Eradication Commission has the authority to issue a letter stopping the investigation and prosecution if there has been a full recovery of state financial losses and no other criminal elements such as fraud, fraud, document forgery, abuse of authority have been found.

4. Law Number 17 of 2003 concerning State Finances

Article 35 Paragraph 4

Crimes that cause state losses can be eliminated if there is a complete state financial return and no other criminal elements.

Conclusion

1. The Handling of Rescuing State Money in Corruption Acts in Indonesia is weak because the practice of handling criminal acts of corruption in Indonesia only prioritizes the imprisonment of the perpetrators and those involved in corruption which makes the existing regulations and legal systems does not make maximum efforts to recover losses Country. The existing legislation specifically regulating corruption is Law Number 20 of 2001 concerning Amendment of Law Number 31 of 1999 concerning Eradication of Corruption Crimes has not touched the handling of corruption with special treatment, namely the handling process from law enforcement officials is more concerned with imprisonment and judicial process. Where this requires a very high cost derived from state finances that come from public tax money.

2. Reconstruction is needed to solve the problem which are directed to the primary rules, namely the Law on Corruption Crimes, the Law on Corruption Eradication Commission and the Law on the Supreme Audit Board which is the legal umbrella for law enforcers both from the Prosecutor's Office, Police, Commission of Corruption Eradication, and the judges in deciding a corruption case to be given an additional articles or not so that efforts to deal with corruption can be more focused on saving state losses.

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