

THE LEGAL POLITICS OF STATE LOSSES (STUDY OF VERDICT NUMBER: 116/PID.SUS-TPK/2014/PN.SMG)

Adissya Mega Christia, Anggit Wicaksono

*Universitas Muria Kudus
adissya.mega@umk.ac.id*

ABSTRACT

State losses are caused by unlawful acts due to intent or negligence. State losses greatly affect state finances. Law Number 17 Year 2003 concerning State Finance and Law Number 1 Year 2004 concerning the State Treasury and various related regulations should be the legal basis for interpreting unlawful acts that result in state losses. This research is a study of Decision Number: 116/Pid.Sus-TPK/2014/PN.Smg because in the decision there are several things that are not in accordance with the laws and regulations in the field of state finance, especially in terms of state losses. This study uses a normative juridical method with a case approach, a statutory approach, and a conceptual approach. From this study it can be concluded that the determination of state losses should be based on the results of the KPK audit, the determination of cooperation agreements for the procurement of goods must be in accordance with the fiscal year, and there must be a clear legal basis regarding accountability for managing state finances.

Keywords: *Finance, Loss, State*

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INTRODUCTION

Subjectively, state finance is all the rights and obligations of the state that can be measured by money, including the wisdom and management of state money, property and everything else, both in the form of money and goods that can be used in state control in the context of exercising these rights and obligations. In this case, what is meant by state finance is all the wealth mentioned above that is owned by the state and/or controlled by the central and local governments, general/regional business entities or other entities involved in public finance. In terms of processes, state finance is a series of activities related to the management of these objects, ranging from policy formulation, decision making to accountability.

The management of state finances in principle involves two main sides, namely income and expenditure. Unlawful acts on the state revenue side have an impact on not achieving the target of state revenue, public services and development that is not optimal and not on target while unlawful acts on the expenditure side, especially on planning, budgeting, procurement of government goods and services if not carried out will have an impact on not achieving the national development target (Toule, 2022). Management of state finances that are not in accordance with the provisions of the law will result in state losses (Edbert et al., 2022).

The definition of state losses is contained in Article 2 paragraph (1) of Law Number 31 of 1999 concerning the Eradication of Corruption Crimes and in Article 1 number 22 of Law Number 1 of 2004 concerning the State Treasury. Of the two articles, real and specific losses can be detrimental to state finances, including state losses (Kurniawan et al., 2022). State losses are losses caused by unlawful acts through improper application of policies, enriching oneself or others. The loss of the state is the lack of money, securities and property in tangible quantities and is determined as a result of legal acts, whether intentional or due to negligence. Some events that can harm the country's finances include the procurement of goods at unreasonable

prices because they are far above the market price, a large difference between the purchase price and the market price or a reasonable price, prices that do not match the specifications of the goods and services requested, the quality of goods and services is not good can also be, transactions that unreasonably increase the national debt, unreasonable reduction of national debt and state property depreciated by selling it at a low price or to another person or by private exchange (Edbert et al., 2022). State losses are essentially criminal acts that cause harm to all people or citizens (Wasahua et al., 2021). The concept of proving state financial losses in a material sense guarantees more just legal certainty (Firmansyah et al., 2020). State finances are closely related to whether or not the state is able to realize the goals and ideals of the state and create welfare for citizens.

Weak enforcement of state financial laws results in acts of misuse of wealth as well as state finances. The highest contributor to the state loss rate in Indonesia is still occupied by unlawful acts by the central government to local governments. Greedy attitudes in managing finances cause an increasingly high level of state losses and will have a negative impact on the national economy because it hinders the country's growth and development in a sustainable manner (Edbert et al., 2022)

There are several laws governing state financial management, including Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning the State Treasury. Previous research has stated that actions that cause state losses are unlawful. Unlawful acts are regulated in Article 1365 of the Civil Code which states that there are acts, these actions are against the law, there are errors on the part of the party who committed, either intentionally or negligently, there are losses, there is a causality relationship between the actions committed and the losses that occur are elements of unlawful acts (Tarigan et al., 2022). This study analyzes Decision Number: 116/Pid.Sus-TPK/2014/PN.Smg because in the judgment the administration of unlawful acts resulting in state losses is not in accordance with laws and regulations in the field of state finance and various related regulations.

METHOD

The research method used is a legal research method with a normative juridical approach using a case approach, a statutory approach, and a conceptual approach. The case approach is used to describe cases that occur, especially in Decision Number: 116/Pid.Sus-TPK/2014/PN.Smg, the statutory approach is used to analyze Decision Number: 116/Pid.Sus-TPK/2014/PN.Smg with various related laws and regulations. A conceptual approach is used to analyze the notion of state loss.

RESULTS AND DISCUSSION

1. Overview of Verdict Number: 116/Pid.Sus-TPK/2014/PN.Smg

The procurement of goods and services is an activity that is commonly carried out by a Head of Service within a local government agency as a budget user. The procurement of educational infrastructure for Kudus Regency in 2004 is a procurement activity that is a follow-up to the Cooperation Agreement between the Regent and the private sector whose payment is made in installments after having funds (*voorfinanciering*). As a follow-up to the cooperation, the Regent submitted a request for approval to the Kudus Regency DPRD to enter into a

cooperation agreement between the Government and CV. Gani & Son through letter Number: 180/3430/01 dated May 27, 2004 and approved by the DPRD through the Decree of the Kudus DPRD Number 10 of 2004 dated June 29, 2004.

Payment for these procurement activities is charged to the 2004 Amended Budget and the 2005 Budget. The procurement process is carried out by order of the Regent. Furthermore, the Regent's order was carried out with an agreement to contract the procurement work of educational facilities and infrastructure in Kudus Regency with proof of implementation documents that had been approved by the Regent and the establishment of the Development Supervisory Agency / Goods Inspector (BPP / B) so that the work of procurement activities had been completed.

However, in practice, the work is handed over to the school committee with funding ranging from Rp. 95,000,000.00 to Rp. 98,000,000.00. The contract of the contracting agreement states that there is a budget of Rp. 160,000,000.00. The procurement of educational infrastructure in Kudus district was then audited by the BPKP representative of Central Java 3 (three) times and produced the following findings:

- a. LHA-3780/PW/11/3/2005 dated September 19, 2005 concerning the Audit Report on the Contract for the Procurement of Educational Facilities and Infrastructure of Kudus District for fiscal year 2004, with findings of state losses amounting to Rp.1,951,854,313.04;
- b. LHA-3300/PW/11/5/2006 dated September 6, 2006 concerning the report on the Results of the Investigative Audit on the Procurement of Educational Facilities and Infrastructure at the Kudus District Education Office for fiscal year 2004, with the finding that there was an expensive price of Rp. 1,875,486,108.18 and
- c. In 2014, an Audit of State Loss Calculation was conducted with a request from the Central Java High Prosecutor's Office, it was found that state losses amounted to Rp. 2,854,155,182.00

The difference in the value of state financial losses occurred due to obstacles in the previous audit team having difficulty in seeking clarification from the relevant officials because these officials were scattered in other agencies as well as partners who were difficult to contact for clarification. Based on the audit results, the price was returned on December 13, 2005 amounting to Rp.25,000,000.00, on January 9, 2014 amounting to Rp.600,000,000.00 and on January 9, 2014 amounting to Rp. 1,250,486,110.00. The state's loss-recovery policy in the current anti-corruption law does not provide any benefits. Evidenced by the not yet optimal efforts to recover state losses, especially for perpetrators (Wasahua et al., 2021).

In October 2014, the Head of the Service was charged with committing or participating in unlawful acts of enriching himself or others or a corporation that could harm the state's finances or the country's economy and was criminally prosecuted for violating Article 2 paragraph (1) jo. Article 18 of Law Number 31 of 1999 concerning the Eradication of Corruption Crimes, as amended by Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Corruption Crimes jo. Article 55 paragraph (1) of the Criminal Code and Article 3 jo. Article 18 of Law Number 31 of 1999 concerning the Eradication of Corruption Crimes, as amended by Law Number 20 of 2001 concerning Amendments to Law

Number 31 of 1999 concerning the Eradication of Corruption Crimes jo. Article 55 paragraph (1) of the Criminal Code. The head of the service is sentenced to imprisonment of 1 (one) year and 6 (six) months and a fine of Rp.75,000,000.00 provided that if the fine is not paid, it must be replaced with a sentence of confinement for 2 (two) months.

2. Analysis of Verdict Number: 116/Pid.Sus-TPK/2014/PN.Smg

The loss of the state is the lack of money, securities and goods, the real and definite amount of which as a result of unlawful acts either intentionally or negligently. Government goods/services is very crucial (Mahardhika, 2021). The goods/services procured are actually not needed or not in accordance with the requirements, but are orders and entrusted from leaders as well as interested parties, not planned based on real needs. The specifications for goods and services as well as Self-Estimated Prices that should be made by the procurement committee are actually specifications directed at certain brands at prices that are regulated and determined by the interested parties. It is in this condition that price inflation or price reduction appears as a scenario that is carried out for the benefit of certain parties (Alfianto, 2022).

There are weaknesses in the handling of criminal acts of corruption that are less able to restore state losses due to criminal acts of corruption (Nelson, 2019). In state losses it is necessary to determine the subject of law, the object of law and its mechanism. The subject of law in the context of state losses is the examining party and the examined party. Parties who check for state losses include the heads of ministries/institutions, or by the head of the regional apparatus work unit which is then reported to the Governor/Regent/Mayor which is then notified to the Financial Audit Agency (BPK). In practice, there are often differences in the amount of state losses because there are several ways or methods of calculating state losses. Judging by some statutory definitions of state losses, state losses are associated not only with the reduction of money or state property, but also with the emergence of non-governmental bonds. Whereas in practice, in relation to the determination of state losses themselves, the emphasis is on tangible losses without dealing with losses that may occur in the future (Kurniawan et al., 2022).

The mechanism for resolving state losses through internal control, which is oriented towards recovery, should be carried out based on Articles 59 to 67 of Law Number 1 of 2004 concerning the Treasury after examination by the BPK. If a criminal element is found, then the BPK has the authority to follow up. The use of BPKP audit results in the decision shows legal uncertainty when a state loss audit occurs and ignores the provisions in Law Number 1 of 2004 concerning the State Treasury, especially Chapter XI regarding State/Regional Loss Settlement. The Corruption Court should follow up on reports and audit results from the Audit Board. Thus, from this decision, the Corruption Court erred in applying laws and regulations regarding the settlement of state losses. The effectiveness of internal audit significantly influences the opinion issued by BPK (Nusa & Muslihah, 2021).

The legal responsibility of officials in the field of state finance is carried out based on Articles 30 to 35 of Law No. 17 of 2003 concerning State Finance. In the law, it is clear that the form of accountability is determined both in office and personally. The accountability carried out is the accountability of office carried out by the heads of executive agencies both central and regional to the legislature as representatives of the people, whose accountability

reports are checked first by the BPK. Personal liability is imposed on every state official, non-treasurer public servant, and treasurer which is done by indemnifying the state and reported to the BPK. The local government prepares and presents accountable financial reports to the community, which generally consist of internal and external parties. The internal parties are the inspectorate and the Regional People's Representative Council (DPRD), while the external parties consist of creditors, investors, grant-making institutions, and other external stakeholders (Panggabean, 2019).

Each report on the results of the BPK examination is submitted to the DPR / DPD / DPRD for further discussion with stakeholders. In addition to submitting to representative institutions, the BPK also submits inspection reports to the government. In the case of financial inspection reports, the results of the BPK examination are used by the government to make the necessary changes and adjustments, so that the financial statements examined contain these changes before being submitted to the DPR / DPRD. The government has the opportunity to respond to the findings and conclusions presented in the examination report. The response was stated in the inspection report sent by the BPK to the DPR/DPRD. If the BPK finds a violation, the BPK is obliged to report it to the competent authority (Susanti, 2022). Audit findings are the results of audits by BPK shows audit both on internal control and on non-compliance with laws and regulations (Verawaty et al., 2019).

Based on the overview of Decision Number: 116 / Pid.Sus-TPK / 2014 / PN.Smg, supervisory activities in regional financial governance are carried out through internal government control and the implementation of supervisory functions by the DPRD. This internal control is based on Article 58 of Law Number 1 of 2004 concerning the State Treasury, which is then implemented by the Regional Inspectorate to the BPKP. The results of the BPKP supervision are the basis for internal control, which in nature prevents state losses, which should be carried out by the President, Governor, Regent/Mayor. Decision Number: 116/Pid.Sus-TPK/2014/PN.Smg sets out the audit results of the BPKP as the basis for deciding the case. Law Number 17 of 2003 concerning State Finance has regulated sanctions that apply to ministers/heads of institutions/governors/regents/mayors, as well as heads of organizational units of state ministries/institutions/Regional Apparatus Work Units who are proven to have committed violations that function as a guarantee of legal certainty in the implementation of state financial activities (Susanti, 2022). The results of the BPKP auditor's audit can be classified as documentary evidence in the evidentiary law based on the Criminal Procedure Code. Because the letter on the results of the audit is a letter made by an expert whose contents are in the form of an opinion regarding a certain matter in the field of expertise whose right relates to a criminal case. This letter is made to comply with an official request from an investigator, such as a request to conduct an investigative audit. The existence of documentary evidence resulting from the results of the audit will also be followed by evidence of witness statements. Based on this, 2 pieces of evidence will be obtained from the BPKP auditor, namely the audit results as written evidence and expert testimony from the BPKP auditor himself (Anwar, 2019).

Supervision by the DPRD is carried out by assessing the report on the Realization of the First Semester of the APBD and the prognosis for the next 6 (six) months. APBD adjustments are made through the APBD Amendment document if there are developments that are not in accordance with the general assumptions of the APBD, circumstances that cause budget shifts

between organizational units, between activities, and between types of spending, circumstances that cause budget balances more than the previous year must be used for budget financing that runs in accordance with Article 28 paragraph (3) of Law Number 17 of 2003 concerning State Finance. The cooperation agreement between the Kudus Regency Local Government and CV Gani & Son in terms of procurement of educational facilities and infrastructure in Kudus Regency in the 2004 Fiscal Year Amendment Budget is not appropriate because it does not conform to the categories regulated in Article 28 paragraph (3), these activities should be included in the 2005 Fiscal Year Budget. Regional spending is supposed to be used to protect and improve the quality of people's lives. This is manifested in the form of increasing compulsory services in the form of basic services in the education sector, providing health service facilities, social facilities, proper public facilities, and developing a social security system. The higher the regional government spending should reflect the higher the level of service provided to the community (Sasmita, 2021).

Administratively, the responsibility for regional financial management has been regulated in Article 31 of Law 17 of 2003 concerning State Finance, which is carried out through the Regional Regulation on Responsibility for the Implementation of the Regional Budget in 2004 and 2005. Decision Number: 116/Pid.Sus-TPK/2014/PN.Smg does not contain the regional budget liability regulation, meaning that the decision has ignored the provisions of Law 17 of 2003 concerning State Finance and directly uses personal liability using the corruption law. The 2004 and 2005 regional budget accountability regulations were not problematic and were passed by the Kudus Regional Parliament but the activities in the bylaws were questioned at the Corruption Court in 2014. This shows the legal uncertainty that resulted in the loss of the state. In this case misinterpretation of the law becomes the main premise that otherwise the correct interpretation of the law should be used to deal with the perpetrators (Reznik et al., 2020).

The Decision of the Constitutional Court of the Republic of Indonesia Number 31/PUU-X/2012 dated October 23, 2012 states that Corruption Investigators have the right to coordinate with any institution, including the BPK and BPKP, or other institutions that have the ability to determine state losses. The Constitutional Court considers the application of the element of state losses with the idea of real losses to provide more legal certainty that is fair and consistent with efforts to synchronize and harmonize (Hardi, 2022). Corruption Investigators are KPK Investigators based on Article 6 and Explanation of Article 6 of Law Number 19 of 2019 concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission regulating the KPK's task to coordinate with agencies authorized to eradicate corruption. KPK investigators who have the authority to coordinate with other agencies related to determining losses so that the KPK has a choice of institutions that can be asked to determine state losses. Law enforcement must be in line with the enforcement of the law in accordance with Article 15 paragraph (1) of Law Number 13 of 2022 concerning the Second Amendment to Law Number 12 of 2011 concerning the Establishment of Laws and Regulations which states that the content material regarding criminal provisions can only be contained in laws, provincial regulations or district/city regional regulations. The audit results of state financial losses by BPKP which are used by Law Enforcement Officials in handling corruption cases can result in dualism of authority and legal uncertainty in society because they are not in line with the constitution, so it is necessary to renew and toughen the regulations

governing the powers of the two institutions carried out so that in this case law enforcement officials can be consistent in carrying out statutory regulations as appropriate to achieve legal certainty in society (Boboy et al., 2021).

In relation to Decision Number: 116/Pid.Sus-TPK/2014/PN.Smg, the Central Java High Prosecutor's Office delegated the authority to conduct audits to prove state losses to the BPKP without any basis for the KPK's authority in accordance with Article 6 of Law Number 19 of 2019 concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission. The Prosecutor's Office of the Republic of Indonesia legally has the main task and function in law enforcement, which is related to the eradication of corruption (Suwardi, 2021). The Prosecutor's Office which was formed by Law Number 16 of 2004 concerning the Prosecutor's Office of the Republic of Indonesia as amended by Law Number 11 of 2021 delegates its authority to the BPKP which was formed by Presidential Decree (Keppres) Number 103 of 2001 concerning the Position, Duties, Functions, Authorities, Organizational Structure and Work Procedures of Non-Ministerial Government Institutions as amended several times, most recently by Presidential Regulation Number 192 of 2014 concerning Financial and Development Supervisory Agency. based on the provisions of the applicable laws and regulations, the BPK institution has constitutional authority based on the 1945 Constitution of the Republic of Indonesia. The Attorney General's Office, the Supervisory Board, or the Inspectorate or public accountants are not authorized to declare state losses (Daud, 2022).

Corruption can be likened to an acute cancer that undermines the state's finances slowly but surely and completely. This disease spreads to all aspects of people's lives, making it very difficult to uproot it. In order for this deep-rooted corruption to be eradicated, legal instruments need to be strengthened (Mohd Yusuf Daeng et al., 2022). Prosecutors should enforce the law in accordance with the principle of fast, simple, and cheap, and free, honest, and impartial in the settlement of cases (Daud, 2022). The Central Java High Prosecutor's Office in this case uses the audit results of institutions that were formed not based on the law. The law enforcement that should be carried out by the Central Java High Prosecutor's Office is to transfer the case to the KPK. Law enforcement is essential in the legal system ((Aldyan & Negi, 2022). Especially to realize positive legal values through the concretization of legal norms in fundamental terms (Romdoni & Nurdiansyah, 2022).

CONCLUSION

Based on the above discussion, it can be concluded that in Decision Number: 116 / Pid.Sus-TPK / 2014 / PN.Smg there is an inconsistency in the meaning of unlawful acts that cause state losses with laws and regulations in the field of state finance and other related regulations. These include the determination of the results of the BPKB audit as the basis for determining state losses which should be the results of the KPK audit, non-compliance of the fiscal year in determining the procurement cooperation agreement, and there is no clarity on the legal basis regarding the responsibility for state financial management.

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