

## **ABSTRACT**

*Corruption is an extraordinary criminal act or is often referred to as an Extra Ordinary Crime. This is not an exaggeration considering that corruption cases can harm various sectors which can undermine state finances, the state economy and harm the interests of society. One of the losses caused by criminal acts of corruption is state financial losses, which are regulated in Law Number 31 of 1999 concerning the Eradication of Corruption Crimes. The element of causing harm to state finances is one of the elements in a criminal act of corruption. This element was initially a formal offense, but after the decision of the Constitutional Court of the Republic of Indonesia Number 25/PUU-XIV/2016 which in its ruling removed the phrase "can" before the phrase "causing financial harm country" so that the classification of the offense changes to a material offense. Based on the description above, the author draws the following problem formulation:*

- 1. What are the elements of loss to state finances or the state economy according to the Corruption Criminal Law in Indonesia?*
- 2. What are the legal consequences of criminal acts of corruption that are detrimental to state finances?*

*This research uses a Normative Juridical Approach with Descriptive Research type. The aim of writing this research is to find out the elements of loss to state finances or the state economy according to the Corruption Criminal Law in Indonesia and to find out the legal consequences of criminal acts of corruption that harm state finances.*

**Keywords:***Corruption Crimes, State Financial Losses, Law Number 31 of 1999*