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Research Article

## Economic and Legal Analysis of Accountability Criminal Power of Attorney Budget in Case Action Criminal Corruption

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### Abstract

Action criminal Corruption in Indonesia is widespread in society. Its development Keep going increase from year to year although so the number of officials who were convicted Because corruption However it seems like the officials No Once Afraid will threat punishment criminal said. Increasing act criminal corruption that is not under control will bring disaster, not only against life economy national but also in life nation and state in general. Action criminal corruption is violation to right social and rights economy society. Action criminal corruption has become a an extraordinary crime usual. Verdict criminalization to perpetrator act criminal corruption, not in accordance with the provisions Law No. 20 of 2001. The judge has not yet professional in operate his duties, because the judge is figure the determining center how the trial process works run even in hand Judge for yourself go out a the decision that will be determine fate furthermore for a human beings who have do a crime act criminal corruption.

### Introduction

Action criminal Corruption in Indonesia is widespread in society. Its development Keep going increase from year to year although so the number of officials who were convicted Because corruption However it seems like the officials No Once Afraid will threat punishment criminal said. The increase act criminal corruption that is not under control will bring disaster, not only against life economy national but also in life nation and state in general. Action criminal corruption is violation again strights social and rights economy society. Action criminal corruption has become an extraordinary crime usual (Onyema *et al.*, 2018). Likewise in effort its eradication no longer possible in a way normal, but demanded in an extraordinary way usual. Because of the action criminal corruption is crimes that are very detrimental to the country.

Development world civilization is increasingly day as if run going to modernization. Development that is always bring change in every joint's life looks more real. Along with that, the forms Crime also always follows developments era and transformation in increasingly forms sophisticated and diverse. The problem of corruption is one of form almost a crime same as form the crime that is in the middle society such as theft and embezzlement, which distinguishes just form crime corruption said, this is often done government good institution executive, legislative, judiciary and also institution government others (Yuherawan and Setya, 2020). With the existence of crime corruption the naturally influential for stability economic, social , political and, the laws that exist in Indonesia and the most important ones threat the main thing is the threat for the country's ideals towards public fair and prosperous (Fouladvand, 2020; Wibowo and Aqil, 2023).

The development process can cause progress in life society, besides that it also results in change condition social society that has impact social negative, especially concerning the issue of improvement act disturbing crime society. One of the act a crime that can be said to be very phenomenal is an act criminal corruption. Corruption is an act in the form of accept bribery, taking advantage of position to dredge profit in a way No valid. As for the meaning act criminal corruption according to Law Number 20 of 2001 is any person who is oppose law do action enrich self yourself or someone else or something corporations that can cause harm state finances or state economy.

During this time, corruption more Lots understood by various party than eradicate it, even though act This crime is one of the type crimes that can touch various interest concerning the state economy, state finances, national morals, as is behavior evil that tends to difficult to overcome. In the current era of globalization, it is very possible very for the perpetrators act criminal corruption to exploit benefits with various way, a little whether or not by misappropriating some of the budget managed for the benefit of the State, for example the management of budget shopping in per year.

Some cases act criminal corruption that has revealed not making either deter the perpetrators act criminal corruption others, even with increasing the intensity government in discussing anti- corruption movement program in effort eradication corruption in Indonesia is the same very neither nor Not yet fully capable create maximum results in eradicate crime act criminal corruption (Gupta, Husniyah, 2023; Mulyono and Maryana, 2023). If you look at it, this the because of increasingly with the existence of the positions and powers held by the perpetrators act criminal corruption make they clever to arrange several alternatives strategy and very organized. see condition it's like a cat with the same mouse The same clash One The same other.

A expert criminals who are also experts and strategies to eradicate corruption of Prof. Dr. Romli Atmasasmita , SH, LL.M in his book " Around the Problem of Corruption" National Aspects and Regional Aspects International " revealed that Corruption in Indonesia is like a flu virus that has spread throughout the world. body government so that since the 1980s step in eradication of corruption problems Still faltering until now. Corruption synonymous with power because with power the the ruler can also immediately abuse his power to take personal, family or crony interests (Fouladvand, 2020; Nasution, 2023). In addition, corruption is always originated and developed in the sector public with evidence that with power that's it official the public can take advantage of it to blackmail those who are currently in great need service from service government. This is a culture that is difficult to act on in a way fast remembering oneself the human being himself is influence main in stop crime those are morals and ethics.

Corruption is a symptom where officials, state agencies abuse authority with the occurrence bribery, forgery as well as irregularity others. Increasing act criminal corruption that is not under control will bring disaster, not only for life economy national, also in life nation and state. So far, prevention on act criminal corruption in Indonesia has been implemented based on regulation applicable special legislation since 1957 until last in 2002 starting from Law Number 24 of 1957, Prp . of 1960, Law Number 31 of 1971, Law Number 28 of 1999, Law Number 31 of 1999, Law Number 20 of 2001, Up to Law Number 30 of 2002 Concerning Corruption Eradication Commission (KPK) which in Constitution about the Corruption Eradication Committee aiming make it easier motion rate institution eradication corruption to immediately eradicate act criminal corruption that is currently rampant in the ranks bureaucrat government. In addition, the enactment of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning eradication act criminal corruption, also implements principle material (material) legal in proof case act criminal corruption. Elements action in a way

This material is more emphasize to a living sense of justice in society, will but also not yet in its entirety maximum in eradication on act criminal corruption although in a way intensity Enough.

The difficulty countermeasures act criminal corruption seen from the amount decision free defendant case act criminal corruption or lack of the criminal penalty borne by the defendant who is not in proportion to what he did, this is very detrimental to the country and an obstacle development nation. In this case also the cases act criminal corruption difficult expressed because the perpetrators use the system structured as well as usually done more from one person in covert and organized conditions. Therefore this crime is often called while collar crime or crime collar white.

### **Literature Review**

Remember the breadth of the meaning of this law, then in In this discussion, the law used is the law as positive or so - called rules law positive that is a set the rules that govern behavior behavior of community members in a certain area at this time. Views law this kind of thing in studies law including flow law positivism that is view that law is an order ruler, force and testify. Stream law positive looking at law more dealing with form than the content, then the law almost identical to the Law (Sutanto and Ma'ruf, 2021).

In literature knowledge politics, science government, and science law often found term power, authority, and authority. Power often equated just like that with authority and power often exchanged with the term authority, and vice versa. Even authority often also equated with authority. Power usually shaped connection in the sense that " there is" One the party that governs and the other party that is governed "the rule and the ruled.

In general juridical, understanding authority is the ability granted by regulations legislation to give rise to consequences law, is Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 concerning the Eradication of Criminal Acts Criminal Corruption. Based on his authority this is why existence in effort eradication corruption can be used as a strong basic capital in to fight crime act criminal corruption.

Article 3 of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 concerning the Eradication of Criminal Acts Criminal Corruption to imply that perpetrator act criminal corruption must to hold a position or position. Then position or position the in a way automatic have authority. Thus abuse authority, opportunities and means available Because position or position using the authority, opportunity or means inherent in the position or position held by the perpetrator act criminal corruption for purposes other than Meaning given authority, opportunity or means the (Adiguna, 2021).

Action criminal This corruption causes impact widespread bad. In addition to being detrimental finance, and violations to rights social as well as economy society also influences consequence bad others, between other:

- a. The decrease trust to government so that result in development everywhere field will hampered specifically development economy as well as bother stability national economy and stability politics.
- b. The decrease authority government in public caused by existence official the government that does misappropriation state finance, society will behave apathetic to all recommendations and actions government so that result in resilience national will fragile and disturbed stability state security.
- c. Shrinking it state revenues are caused by existence smuggling and embezzlement by individuals official government so that cause stability economy disturbed.
- d. Personal mental destruction is caused too often do misappropriation and abuse authority cause all something calculated by material and will forget all his job and just do actions aimed at making a profit himself or someone else.
- e. The law is no longer respected caused by Because the rottenness of the law enforcers the law that does corruption so that law cannot be enforced , obeyed , and No heeded by society .

Condition thus result in act criminal corruption the more No under control , for that Andi Hamzah to argue that eradication corruption not just focus on renewal Constitution.

### **Method**

The research used is qualitative research, namely that which is carried out by examining library materials in the field of law and laws and regulations relating to the problem of legal accountability of budget user authorities as perpetrators of criminal acts of corruption (Analysis Decision of the MARI Number 408/K/Pid-Sus/2014). This type of research is a type legal normative namely the data obtained Then analyzed to answer problems in this research (Rinaldi and Rahmadana, 2020).

Collection Technique is Secondary Data that is materials that provide explanation about material primary law such as seminar results or those consisting of from books and Law Number 20 of 2001 concerning Amendment to Law Number 31 of 1999 concerning the Eradication of Criminal Acts Criminal Corruption, as well as Decision Supreme Court of the Republic of Indonesia Number 408/K/Pid-Sus/2014. Legal materials secondary consisting of from ingredients Readings related to research include books, journals, or written works. scientific. Tertiary legal materials consisting of from dictionary law, dictionary both Indonesian and from the internet.

The data collection method used in this study is secondary data obtained from through library research ( library research ), namely by conducting research on various literature such as; Books, Laws, Scholars' Opinions, Lecture Materials and materials obtained via the internet with the aim of look for concepts, theories or understandings related to legal issues about accountability law on the authority of budget users as perpetrators of corruption (Analysis of the Decision of the Supreme Court of the Republic of Indonesia Number 408/K/Pid-Sus/2014 ).

## **Results And Discussion**

Court No.57/ Pid.Sus.K/2013/ PN.Mdn on Name defendant: Dra. SRI SUTARTI, Apt.MM. defendant stated legitimate do act criminal corruption, namely fulfil elements in the indictment subsidiary namely Article 3 in conjunction with Article 18 of Law Number 31 of 1999 as has amended by Law Number 20 of 2001 concerning Change on Law Number 31 of 1999 concerning the Eradication of Criminal Acts Criminal Corruption in conjunction with Article 55 paragraph (1) 1 of the Criminal Code in conjunction with Article 65 paragraph (1) of the Criminal Code , and therefore defendant dropped criminal prison for 1 ( one ) year and 6 ( six ) months and criminal fine amounting to Rp.50,000,000 ,- (fifty thousand rupiah). million rupiah), with the provision If fine the No paid must replaced with punishment confinement for 2 (two) months.

Consideration of the Medan District Court Judge, the Panel of Judges considered The indictment Subsidiary, namely Defendant has charged violating Article 3 in conjunction with Article 18 of the Republic of Indonesia Law Number 31 of 1999 concerning the Eradication of Criminal Acts Criminal Corruption as has amended by Law of the Republic of Indonesia Number 20 of 2001 concerning change on Republic of Indonesia Law Number 31 of 1999 concerning Eradication Action Criminal Corruption.

Weigh that Article 3 of Law Number 31 of 1999 concerning the Eradication of Criminal Acts Criminal Corruption as has amended by Law Number 20 of 2001 concerning Change on Law Number 31 of 1999 concerning the Eradication of Criminal Acts Criminal Corruption, elements the main thing is as following:

- 1) Each person;
- 2) With the intention of profitable self yourself or someone else or something corporation;
- 3) Abuse authority, opportunity, or means available to him Because position or position;
- 4) Which can be detrimental state finances or state economy.

The Panel of Judges is of the opinion that action defendant Dra. Sri Sutarti, Apt.MM. as Director of Dr. Joelham Regional Hospital Binjai, has proven and has been fulfilled abuse authority, opportunity or means available to him Because position or standing, for that reason the Panel of Judges is of the opinion that action defendant Dra. Sri Sutarti, Apt.MM. who has abuse authority, opportunity or means available to him Because position or position directly or indirectly has benefiting others or something corporation in this Aquo case.

Weigh that defendant as Director of Dr. Joelham Regional Hospital Binjai and at the same time as Users Budget in the carry out management and utilization of JAMKESMAS funds in 2009, has do action abuse authority , opportunities and available means to him Because position or position in accordance with the Decree of the Indonesian Minister of Health Number: 316/Menkes/SK/V/2009, concerning Guidelines Implementation Health Insurance 2009, in Chapter V, procedures funding letter D. Disbursement , Utilization

and Accountability of Funds. That because the JAMKESMAS funds are not used for their intended purpose so that harm state finances amounting to Rp. 213,211,500,- (two hundred and three twelve two hundred and eleven million thousand five hundred rupiah).

## Conclusion

Action criminal is understanding base in law criminal. Action criminal is a understanding juridical, different from the term action evil or crime. In formal legal, action crime is form behavior unlawful behavior Constitution criminal. Therefore, every acts prohibited by law must avoided and prohibited Who violate it then it will charged criminal. Action criminal Corruption in Indonesia is widespread in society. Its development Keep going increase from year to year. Increasing act criminal corruption that is not under control will bring disaster, not only against life economy national but also in life nation and state in general. Action criminal corruption is violation to right social and rights economy society. Action criminal corruption has become a an extraordinary crime usual. Verdict criminalization to perpetrator act criminal corruption, not in accordance with the provisions Law No. 20 of 2001. The judge has not yet professional in operate his duties, because the judge is figure the determining center how the trial process works run even in hand Judge for yourself go out a the decision that will be determine fate furthermore for a human beings who have do a crime act criminal corruption.

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