

Accountability of Convicted Criminal Acts of Corruption that Harm the State Economy: Case Study of Corruption Decisions in the Textile Sector

1st Nurcahyo Jungkung Madyo¹, Agus Raharjo¹, Agus Surono¹, Kadar Pamuji¹, Riris Ardhanariswari¹

General Soedirman University

Abstract: In corruption crimes that harm the state economy, there are still several differences of viewpoint between law enforcers regarding criminal liability, especially the imposition of replacement money which only regulates the amount that was corrupted or enjoyed by the perpetrator, does not include the recovery or impact of damage from the corruption crime. This is contained in the Cassation Decision Number 4952 K/Pid.Sus/2021 in the corruption case that resulted in state economic losses. Interpretation of Article 18 of Law 31 of 1999 concerning the Eradication of Criminal Acts of Corruption which has been amended by Law Number 20 of 2001 concerning replacement money which is only limited to money that has been successfully corrupted or the proceeds of the crime hinders the recovery of state economic losses in handling cases of corruption in the textile sector. Therefore, regulations are needed to add to the rules in Law 31 of 1999 concerning the Eradication of Criminal Acts of Corruption which has been amended by Law Number 20 of 2001, especially regarding the mechanism for payment of replacement money due to state economic losses that can be charged or accounted for also against individual or corporate legal subjects.

Keywords: Corruption, State Economic Losses

1. INTRODUCTION

Corruption cases seem to be never-ending in Indonesia, the number of corruption cases investigated by the Prosecutor's Office in 2024 in the investigation stage is 2,316 cases, investigation 1,589 cases, prosecution 2,036 cases, and execution 1,836 cases, including data on the number of cases handled that attract the attention of the public, including allegations of corruption in the trade of tin commodities in the IUP area of PT Timah Tbk in 2015 - 2022, with a total state loss of Rp300,003,263,938,131, not to mention the handling carried out by the Corruption Eradication Commission and the Police. Handling corruption is not only about arresting or prosecuting the perpetrators but is also expected to be able to return state finances and restore the economy due to the corruption.

At present, handling corruption only focuses on recovering state financial losses while on the other hand state economic losses due to corruption have not become a standard guideline for handling by law enforcement officers in Indonesia, this causes the level of state financial recovery to often not be comparable to the opportunity cost and multiplier economic impact that arise as a result of corruption. The current financial penalties do not reflect the handling of corruption in an extraordinary way, so they do not provide a significant contribution to the recovery of the Indonesian economy properly (Puanandini et al., 2025). Whereas normatively, related to the element of harming the state economy in corruption cases has been regulated in Article 2 paragraph (1) and Article 3 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption as an alternative element of harming state finances.

In corruption crimes that harm the state economy, there are still several differences of viewpoint between law enforcers regarding criminal liability, especially the imposition of replacement money which only regulates

the amount that was corrupted or enjoyed by the perpetrator, does not include the recovery or impact of the damage from the corruption crime (Alfierro, 2023). This is contained in the Cassation Decision Number 4952 K/Pid.Sus/2021 in the case of corruption crimes that involve state economic losses, for this reason the author discusses this with the title Liability of Convicted Corruption Crimes that Harm the State Economy: Case Study of Corruption Decisions in the Textile Sector (Decision Number 4952 K/Pid.Sus/2021).

2. METHOD

In cor This is a qualitative legal research using doctrinal/normative methods, aiming to assess and interpret legal provisions and their application. The research is also prescriptive, as it not only explains what the law is but also what it ought to be regarding restitution for state economic losses in corruption cases. Data Collection Techniques: (1) Document Study, Collecting and analyzing legal texts, judicial decisions, expert witness reports, and policy documents related to economic loss and corruption; (2) Literature Review, Examining scholarly writings to contextualize legal issues and reinforce theoretical frameworks; (3) Case Study Documentation, Reviewing transcripts, court judgments, and expert testimony from the textile corruption case. Data Analysis Technique: (1) Qualitative Descriptive Analysis, The data is processed through content analysis by interpreting legal texts and judicial reasoning. The analysis compares the regulatory framework with the actual legal practices in court to identify inconsistencies and recommend legal reform; (2) Normative Analysis: Evaluating the extent to which current laws fulfill their purpose of economic recovery in corruption cases and proposing normative improvements based on legal reasoning.

3. FINDINGS AND DISCUSSIONS

Align with research from Hermanto (2018), the State Economy is an economic life that is structured as a joint effort based on the principles of family or independent community efforts based on government policies, both at the central and regional levels in accordance with the provisions of laws and regulations and aims to provide benefits, prosperity, and welfare to the entire community. In the context of law enforcement, it cannot be separated from the joints of the economy which increasingly emphasizes that law enforcement is part of the joints of life, one of the benefits of which is strengthening the economic sector. Likewise in handling corruption cases which not only pursue the return of replacement money due to corruption alone, but also pursue the costs of losses due to corruption, especially those that harm the country's economy (Zebua et al., 2008).

There is a fundamental problem for law enforcement officers in pursuing costs due to corruption, so far contained in Article 18 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption which can demand replacement money as money that has been corrupted or enjoyed by the perpetrator, but there are no specific parameters in handling state economic losses, this shows the weakness of criminal regulations governing this matter. In line with this, according to Barda Nawawi, the problem concerning criminal law dogmatically (criminal acts, mistakes, criminal and criminal punishment), one of which is that there are additional penalties that seem (contain) Actions and vice versa there are sanctions for Actions that seem to contain additional penalties.

Confusion in constructing this also occurs among law enforcers, in this case Prosecutors and Judges (Ali, 2007). When carrying out the prosecution process against the defendant for the return or recovery of the consequences of state economic losses, whether to use the main penalty, additional or action (Hamamah & Bahtiar, 2019). In the context of restitution or recovery due to state economic losses, it is inseparable from the idea of state losses, when state losses occur due to criminal acts in the administrative field, as long as the relevant administrative law regulates state financial losses and the procedures for their restitution, the relevant administrative law will be used, conversely, as long as the relevant administrative law does not regulate state losses and the procedures for their restitution, the Corruption Eradication Law will be used (Alexandra, 2021).

One of the principles that must be implemented in state financial management is the principle of legal certainty, this principle is a principle that must also be distributed when state losses occur in the management of state finances in the form of material legal certainty (Raya, 2019). The disparity in the provision of sentences to perpetrators of corruption is actually closely related to the attitude of the "judicial dictatorship" of judges who do not provide space to realize material legal certainty in every decision they make to perpetrators of corruption.

State financial losses in corruption crimes are one of the elements in the corruption crime law, but there is no clear description of the definition of state losses, all that exists is state finances, as stated in the corruption law, are all state assets in any form, separated or not separated or not separated, including all parts of state assets and all rights and obligations. This is associated with losses which means bearing or suffering losses, something that is considered to cause losses such as damage and loss is a loss or reduction (Zarifah, 2019). The concept of state losses is not a loss in the sense of the corporate/business world, but a loss that occurs due to unlawful acts or abuse of authority (Nugroho, 2023). The occurrence of state losses is caused by acts that are prohibited by criminal law, either by individuals, corporations or specific legal objects, namely civil servants or officials.

The prosecutor's office itself has guidelines for proving elements that are detrimental to the state economy, where it must first be seen how the criminal act/deed relates to economic development policies, both central and regional, as follows: (1) Policies on economic stability and production recovery (rehabilitation) are carried out with the following priority scales: inflation control, as stated in Presidential Regulation Number 23 of 2017 concerning the National Inflation Control Team and Regulation of the Minister of Finance Number 124/PMK.010/2017 concerning Inflation Targets for 2019, 2020, and 2021; monetary economic control, as regulated in Law Number 23 of 1999 concerning Bank Indonesia which has been amended several times, most recently by Law Number 6 of 2009 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2008 concerning the Second Amendment to Law Number 23 of 1999 concerning Bank Indonesia into Law and continued with Bank Indonesia Regulation Number 22/14/PBI/2020 concerning Monetary Operations; fulfillment of food, clothing, and shelter needs, as stipulated in Government Regulation Number 68 of 2002 concerning Food Security and Regulation of the Minister of Agriculture Number 65/Permentan/OT.140/12/2010 concerning Minimum Service Standards in the Field of Food Security in Provinces and Regencies/Cities; rehabilitation of economic facilities and infrastructure, as stated in Presidential Regulation Number 3 of 2016 concerning Acceleration of Implementation of National Strategic Projects and Regulation of the Coordinating Minister for Economic Affairs of the Republic of Indonesia Number 5 of 2017 concerning Amendments to Regulation of the Coordinating Minister for Economic Affairs Number 12 of 2015 concerning Acceleration of Implementation of Priority Infrastructure Project Preparation; and increasing export/import activities, as stated in Regulation of the Minister of Trade of the Republic of Indonesia Number 13/M-Dag/Per/3/2012 concerning General Provisions in the Export Sector and Regulation of the Minister of Trade of the Republic of Indonesia Number 48/M-Dag/Per/7/2015 concerning General Provisions in the Import Sector; (2) Central and regional government policies regarding the development of economic potential, including as referred to in Presidential Regulation Number 33 of 2010 concerning the National Council and the Special Economic Zone Council.

Deviant acts related to the state economy are categorized as follows: (1) Preparation/making of central government or regional government policies; and/or acts of implementation that deviate from the intent and purpose of establishing a policy, either for central or regional government policies; (2) resulting in the emergence of an impact on the failure to achieve economic life that is structured as a joint effort based on the principle of family, or independent community efforts based on government policy, and not providing benefits, prosperity and welfare to all people's lives; (3) A series of acts related to causality with the impact of losses to the state economy in the form of State financial losses, (explicit consequences) plus the emergence of opportunity costs and multiplier economic impacts (implicit consequences); or Opportunity costs and multiplier economic impacts (implicit consequences);

The examples of opportunity costs and multiplier economic impacts can be described as follows: (1) For opportunity costs, an example of the form is the emergence of other costs that must be incurred by textile producers due to criminal acts of corruption related to deviations from textile export-import policies; (2) For the multiplier economic impact, an example of its form is the existence of criminal acts of corruption related to deviations from textile import export policies resulting in many textile factories losing the opportunity to make a profit because their factories are closed, in addition, many workers who should be working normally have to stop because the factories are closed, thus affecting national and regional economic conditions (Rahmi et al., 2022).

In the case with the cassation decision Number 4952 K/Pid.Sus/2021, it was stated that PT. Fleming Indo Batam (PT. FIB) and PT. Peter Garmino Prima (PT. PGP) as importers benefited by importing textiles from China through the Batam Free Zone to Tanjung Priok Port in Jakarta, in larger quantities (approximately 25% to 30%) than reported in the Goods Import Notification document.

In this case, after the Calculation of State Economic Losses in Textile Imports was carried out at the Directorate General of Customs and Excise from 2018 to 2020 by Expert Rimawan Pradiptyo, S.E., M.Sc., Ph.D, together with a team from the Department of Economics, Faculty of Economics and Business, Gadjah Mada University, there were state economic losses supported by the following reasons: (1) There was a spike in the number of imports of goods investigated relative to national production in 2017-2018 with a trend of 46.62%. In the period 2018 - 2019 (January - June) the number of imports increased relatively by 27.83%; (2) The workforce affected by the spike in imports was 15,633 (fifteen thousand six hundred and thirty-three) workers with lost expenditure of Rp19.76 billion - Rp23.05 billion; (3) The domestic market share decreased with a trend of 10.71% in 2017 - 2018, likewise in the period 2018-2019 there was a decline of 3.17%; (4) The decline in production occurred with an estimated decline in national production of Rp65.35 trillion; (5) The decline in domestic industrial activity in the form of a decline in production and a decline in labor absorption was not caused by other factors according to the KPPi investigation, but was caused by the surge in imports; Based on the total calculation of the realization of import permits minus the industrial business permits owned by PT. Flemings Indo Batam and PT. Peter Garmino Prima, Expert REDMA GITAWIRAWASTA, SSIT as a Textile Expert from IKATSI calculated the Defendant's profit through PT. Flemings Indo Batam and PT. Peter Garmino Prima is Rp183,690,395,000.00 (one hundred eighty-three billion six hundred ninety million three hundred ninety-five thousand rupiah);

The state's economic loss assessed economically is Rp1,646,216,880,000.00 (one trillion six hundred forty-six billion two hundred sixteen million eight hundred eighty thousand rupiah) where PT. Flemings Indo Batam contributed 2.29% or Rp1,496,560,800,000.00 (one trillion four hundred ninety-six billion five hundred sixty million eight hundred thousand rupiah) and PT. Peter Garmino Prima contributed 0.229% or Rp149,656,080,000.00 (one hundred forty nine billion six hundred fifty six million eighty thousand rupiah) of the total state economic loss of Rp63,352,000,000,000.00 (sixty three trillion three hundred fifty two billion rupiah) as stated in the Manuscript of Calculation of State Economic Losses from Corruption in Textile Imports at the Directorate General of Customs and Excise from 2018 to 2020;

According to Rambey (2016) and Sudarmanto et al. (2023), the judge in the case in his decision did not give a replacement penalty to the defendants due to the state economic loss, only imprisonment and a fine were given to the defendants. This is inseparable from the interpretation of Article 18 of Law 31 of 1999 concerning the Eradication of Corruption which has been amended by Law Number 20 of 2001 concerning replacement money which is only limited to money that has been successfully corrupted or the proceeds of the crime obtained. The punishment of replacement money is also hampered by substantial factors of laws and regulations where convicts prefer to undergo subsidiary punishment (Nazikha, 2015).

The criminal responsibility of the perpetrator to pursue so that money laundering does not occur, where changing dirty money into clean money, cash where concealment is considered important in the money laundering process. In addition to avoiding money laundering, the criminal responsibility of the perpetrator is also part of social protection, especially the restoration of damage due to the country's economy, this is in

accordance with the concept of modern punishment.

For this reason, regulations are needed to add articles to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption which has been amended by Law Number 20 of 2001, especially regarding the mechanism for payment of compensation due to state economic losses which can be charged or accounted for also against individual and corporate legal subjects.

4. CONCLUSION

Interpretation of Article 18 of Law 31 of 1999 concerning the Eradication of Corruption which has been amended by Law Number 20 of 2001 concerning replacement money which is only limited to money that has been successfully corrupted or the proceeds of the crime hinders the recovery of state economic losses in handling corruption cases. For this reason, regulations are needed to add articles to Law 31 of 1999 concerning the Eradication of Corruption which has been amended by Law Number 20 of 2001, especially regarding the mechanism for payment of replacement money due to state economic losses that can be charged or accounted for also against individual or corporate legal subjects.

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