

## ABSTRAK

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### **PERSPEKTIF PENERAPAN SANKSI PIDANA ATA KERUGIAN KEUANGAN NEGARA DALAM TINDAK PIDANA KORUPSI**

(xi + 98 halaman)

Penerapan Sanksi pidana pokok dan pidana tambahan dalam UU-PTPK telah menjadi tegas dengan adanya norma hukum pengembalian kerugian keuangan negara tidak menghapuskan dipidanya pelaku tindak pidana tetapi hanya faktor yang meringankan pemidanaan. Hal ini penting agar tidak terjadi disparitas pemidanaan. Dan demikian pula menghukum membayar uang pengganti jika perbuatan tersebut dilakukan secara bersama-sama, agar terjadinya rasa keadilan, Proses menjatuhkan sanksi pidana yaitu berupa Pidana pokok dan pidana tambahan berupa uang pengganti memiliki kaitan erat, oleh karenanya harus diperhatikan dengan seksama aspek-aspek penting yang berkaitan dengan penerapan Saksi. adapun aspek penting yang harus diperhatikan adalah besarnya jumlah kerugian keuangan negara, aspek kesalahan pelaku, aspek keuntungan yang diperoleh pelaku, dampak yang ditimbulkan oleh pelaku dan pengembalian kerugian yang dilakukan pelaku. demikian halnya dalam menjatuhkan pidana uang pengganti adanya para meter besaran uang pengganti tidak hanya semata-mata menilai kerugian keuangan negara, tetapi menilai berapa besar uang yang secara nyata diterima oleh pelaku sehingga penjatuhan pidana uang pengganti ditinjau dari prinsip objektif dan proporsional. Penjatuhan pidana uang pengganti dalam hal tindak pidana korupsi dilakukan bersama-sama dan diadili secara berbarengan pidan tambahan uang pengganti tidak dapat dijatuhkan secara tanggung renteng.

**Referensi:** 48 (1945-2024)

**Kata Kunci:** Kerugian Keuangan Negara, Saksi Pidana, Uang Pengganti

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### **PERSPECTIVE ON THE IMPLEMENTATION OF CRIMINAL SANCTIONS OR STATE FINANCIAL LOSSES IN CORRUPTION CRIMES**

(xi + 98 page)

The application of main and additional criminal sanctions in the PTPK Law has become firm with the existence of legal norms for the return of state financial losses that do not eliminate the criminalization of the perpetrators of criminal acts but only factors that alleviate punishment. This is important so that there is no disparity in punishment. And likewise punish paying restitution if the act is committed jointly, so that a sense of justice occurs,

The research method used is normative juridical. Which type of data used is primair legal material obtained from all publications on law, literature that is not an official document. Publications about the law include, among others, the internet, textbooks, law journals, articles, comments, court regulations and other sources;

The types of criminal sanctions in the PTPK Law, namely in the form of principal punishment and additional punishment in the form of restitution, are closely related. Aspects of the amount of state financial losses, aspects of the perpetrator's guilt, aspects of the benefits obtained by the perpetrator, the impact caused by the perpetrator and the return of losses made by the perpetrator. Such is the case in imposing additional punishment in the form of paying restitution. In the PTPK Law, the amount of restitution is interpreted as “not merely assessing state financial losses, but assessing how much money is actually received by the perpetrator”, so that the imposition of restitution is in accordance with objective and proportional principles. Likewise, the imposition of restitution in the case of corruption crimes committed jointly and tried simultaneously, the additional restitution cannot be imposed jointly.

**Reference:** 48 (1945-2024)

**Keywords:** State Financial Loss, Criminal Witness, The Additional Restitution