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The Authority of The Republic of Indonesia State Police Investigations in Handling Criminal Acts of Corruption Having Damage to State Finances After The Constitutional Court Decision Number 25/Puu-Xiv/2016 (Case Study of The Development of Tanjung Moco Wharf, Tanjungpinang)

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Abstract. *Corruption that losses causes to state finances constitutes an extraordinary crime with significant impacts on the economy and public welfare, thus requiring strong evidentiary standards, particularly regarding the element of state financial loss. A shift in the paradigm of evidence occurred following the Constitutional Court Decision Number 25/PUU-XIV/2016, which requires that state financial losses must be actual (actual loss), thereby affecting the authority of investigators in the investigation process. This study aims to analyze the authority of investigators in proving state financial losses and to examine the implementation of the Constitutional Court decision in handling corruption cases. This study employs a normative juridical method using statutory and case approaches. The data were obtained through library research consisting of primary, secondary, and tertiary legal materials and were analyzed qualitatively. The case approach focuses on a corruption case involving the construction of the Tanjung Moco Port facilities (Phase V) examined at the Tanjungpinang District Court, in order to observe the practical application of legal norms. The results indicate that the authority of investigators is an attributed authority derived from statutory regulations; however, in proving state financial losses, investigators face limitations due to their dependence on audit results from authorized institutions. The application of the concept of state financial loss in the case is in accordance with the Constitutional Court decision requiring actual loss, although practical challenges remain, including limited technical regulations, human resource capacity, and inter-agency coordination. Therefore, strengthening regulatory frameworks, enhancing the capacity of law enforcement officers, and optimizing inter-agency coordination are necessary to improve the effectiveness of corruption law enforcement.*

Keywords: *Corruption; Constitutional Court Decision; Evidence; Investigative Authority; State Financial Loss.*

1. Introduction

Indonesia as a state based on law is affirmed in the provisions of Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, which states that "The State of Indonesia is a state based on law." This provision has the consequence that all implementation of state power, including in the field of law enforcement, must be based on law and must not conflict with applicable legal principles.[1]

As a nation based on the rule of law, Indonesia upholds the principles of the supremacy of law, legal certainty, and justice in every law enforcement process, including in handling corruption crimes that harm state finances. Law enforcement against corruption is crucial, given that corruption is an extraordinary crime with far-reaching impacts on the national economy and public welfare.

The authority of Indonesian National Police investigators to handle criminal acts is a constitutional and legal mandate stipulated in various laws and regulations. Article 1(1) and Article 7 of the Criminal Procedure Code explicitly authorize Indonesian National Police investigators to conduct a series of investigative actions to clarify a crime and identify suspects.[2]This is reaffirmed in Law Number 2 of 2002 concerning the Republic of Indonesia National Police, which states that the Indonesian National Police has the authority to conduct investigations and inquiries into all criminal acts, including corruption.[3]

Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 concerning the Eradication of Criminal Acts of Corruption also explicitly authorizes National Police investigators to conduct corruption investigations on an equal footing with the Prosecutor's Office. National Police investigators have full authority to conduct a series of investigative actions, including gathering evidence to prove state financial losses.[4]

The authority to calculate and declare state financial losses falls under the purview of state auditors. The Supreme Audit Agency (BPK) is the institution constitutionally authorized to audit the management and accountability of state finances. This authority was previously affirmed by Circular Letter of the

[1] The 1945 Constitution of the Republic of Indonesia, Article 1 paragraph (3).
[2] Aslimna Maylani Aliya and Yati Vitria, "Limitations of Police Investigator Authority in Relation to Wrongful Arrest or Error in Persona", Jurnal Duta Hukum, Vol. 2, No. 1, May 2025, p. 35.
[3] Law Number 2 of 2002 concerning the Republic of Indonesia National Police.
[4] Law Number 31 of 1999 in conjunction with Law Number 20 of 2001.

Supreme Audit Agency Number 4 of 2016, which states that the BPK is the sole institution authorized to determine state losses.[5]

Developments in financial audit practices have prompted adjustments through SEMA Number 2 of 2024, which recognizes that the Financial and Development Supervisory Agency (BPKP), regional inspectorates, and other internal government supervisory agencies can provide calculations of state losses as long as they meet applicable audit standards.[6]So the determination of state losses is in the hands of the auditing agency, not the investigator.

Proving the element of state financial loss is a central element in handling criminal acts of corruption in Indonesia.[7]Prior to 2016, proving this element could be achieved through potential state losses, giving investigators greater latitude in assessing losses, although not definitively. However, this paradigm fundamentally changed following the issuance of Constitutional Court Decision No. 25/PUU-XIV/2016. This ruling emphasized that state financial losses in corruption must be real and certain (actual loss).[8]

The Constitutional Court stated that the phrase "can harm state finances" in Article 2 paragraph (1) and Article 3 of the Corruption Law is no longer binding, so that proof of state losses must be accompanied by official calculations that are definite and measurable.[9]The changes in the standards of proof directly affect the authority and pattern of handling corruption crimes by investigators of the Republic of Indonesia National Police.

This change in interpretation has significant consequences for the authority of National Police investigators in handling corruption cases.[10]Proof of state losses can no longer be obtained through internal investigator calculations, but must instead be obtained through authorized institutions such as the Supreme Audit Agency (BPK) or the Financial and Development Supervisory Agency (BPKP). This reliance on state auditors has hampered previously expeditious investigations by

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[5] LetterSupreme Court Circular Number 4 of 2016 concerning the Implementation of the Formulation of the Results of the 2016 Supreme Court Chamber Plenary Meeting as a Guideline for the Implementation of Duties for the Court.
[6] Circular Letter of the Supreme Court Number 2 of 2024 concerning the Implementation of the Results of the Formulation of the Plenary Meeting of the Supreme Court Chamber in 2024 as a Guideline for the Implementation of Duties for the Court.
[7] ABMallarangeng and I. Ali, “Proving the Element of Intent Associated with the Element of Mens Rea in Criminal Acts of Corruption”, Legal Journal of Law, Vol. 2, No. 2, 2023, p. 11.
[8] R. Mubarak and W. Trisna, 2021, “Determination of State Financial Losses Due to Abuse of Authority by Government Officials”, Scientific Journal of Law Enforcement, Vol. 8, No. 2, pp. 174–182.
[9] Constitutional Court Decision Number 25/PUU-XIV/2016.
[10] M. Megawati, S. Rahman, and A. Razak, “Implementation of the Police Function as Corruption Crime Investigators”, Journal of Lex Philosophy (JLP), Vol. 5, No. 2, 2024, p. 570.

waiting for official audit results.[11]This condition raises questions regarding the limits of the authority of National Police investigators and the effectiveness of handling corruption crimes following Constitutional Court Decision Number 25/PUU-XIV/2016.

This situation is increasingly evident in corruption investigations within the Riau Islands Regional Police (Polda Kepri). Submitting a request for a state loss audit to the Supreme Audit Agency (BPK) or the Financial and Development Supervisory Agency (BPKP) requires a lengthy administrative and technical process. The average time required to obtain audit results can be six to seven months, directly impacting the speed of suspect determination and case file resolution. This situation undoubtedly impacts investigators' effectiveness in achieving the target of case resolution within a single fiscal year.[12]The length of this process has a direct impact on the effectiveness of handling corruption cases by National Police investigators.

The alleged corruption case surrounding the construction of Tanjung Moco Pier in Tanjungpinang began with the port facility construction project allegedly not meeting established technical specifications. During the project, indications of insufficient work volume were discovered, leading to allegations of state financial losses. Law enforcement officials subsequently conducted an investigation and the Riau Islands Regional Police elevated the case to the investigation stage. However, during the investigation, suspect determination could not be carried out immediately because investigators had to wait for the official audit results from the authorized agency to calculate the state financial losses.

The audit results then became the primary basis for proving the element of state loss in this case. The case was subsequently transferred to the prosecution stage and processed in court, with the defendant suspected of committing acts that resulted in state financial losses in the pier construction project. The handling of the corruption case involving the construction of Tanjung Moco Pier in Tanjungpinang provides a concrete example of how changes in the standards for proving state loss have influenced the investigative process.[13]

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[11] A. Boboy, S. Yohanes, and A. Sinurat, "The Authority of the Financial and Development Supervisory Agency to Determine Elements of State Losses Due to Corruption Crimes", SIBATIK JOURNAL: Scientific Journal in the Fields of Social, Economic, Cultural, Technology, and Education, Vol. 1, No. 1, 2021, p. 53.
[12] I. Ulum, 2024, Public Sector Audit: An Introduction, Bumi Aksara, Jakarta, p. 108.
[13] Presmedia, "Two Defendants in Tanjung Moco Dompak Port Corruption Case Sentenced to 11.6 and 14.6 Years in Prison", August 14, 2025.

The case involved alleged under-production of work on the construction of port facilities.[14]Riau Islands Police investigators were unable to name any suspects until they received official audit results regarding the amount of state losses, resulting in a longer investigation than before the Constitutional Court ruling. The audit results then became the sole legal basis for confirming the existence of state losses as an element of the crime of corruption.[15]This case concretely demonstrates how changes in the standard of proof have implications for the authority and effectiveness of handling corruption crimes by National Police investigators.

Based on the above description, the legal issue that arises is the discrepancy between the legal norms established through Constitutional Court Decision Number 25/PUU-XIV/2016 and the practice of investigating corruption crimes in the field. On the one hand, the decision aims to strengthen legal certainty through standards of proof of real and definite state losses. However, on the other hand, in practice, it actually creates obstacles in the investigation process due to dependence on audit results from other institutions outside the investigator's authority. This problem indicates a tension between legal certainty and the effectiveness of law enforcement, which is a central issue in this study.

The urgency of this research is further heightened given the crucial role of National Police investigators in overseeing the accountability of state financial management in the regions. Therefore, this research is crucial to assess the authority and effectiveness of National Police investigators in handling corruption crimes that harm state finances following Constitutional Court Decision No. 25/PUU-XIV/2016, through a case study of the Tanjung Moco Pier construction in Tanjungpinang.

2. Research Methods

This research uses a sociological juridical approach, namely an approach that examines law not only as norms written in laws and regulations, but also as actual behavior applied in law enforcement practices. This approach is used to understand how the authority of investigators of the Republic of Indonesia National Police is exercised in handling corruption crimes that harm state finances following the Constitutional Court Decision Number 25/PUU-XIV/2016. The sociological juridical approach positions law as a social phenomenon that can be observed through the behavior of law enforcement officers and the working mechanisms of related institutions. This approach is relevant because the research requires field data obtained through interviews and observations to

[14] Radar Kepri, “Corruption Case in Tanjung Moco Pier Construction, There is a Shortage in Work Volume”, March 20, 2025.
[15] A. Pratama, “Policy of Criminal Sanctions in the Form of Compensation in Corruption Crimes as an Effort to Recover State Losses”, Dissertation, Doctoral Program in Law, Sultan Agung Islamic University, Semarang, 2025, p. 96.

empirically determine the implementation of the authority of Polri investigators, especially in the process of coordination with state auditor institutions in proving state financial losses.[16]

3. Results and Discussion

3.1. The Authority of Investigators of the Republic of Indonesia National Police in Handling Corruption Crimes that Cause Detriments to State Finances Following Constitutional Court Decision No. 25/PUU-XIV/2016

The investigator's authority in the corruption case involving the construction of Phase V of the Tanjung Moco Seaport facility is part of the authority of law enforcement officers in the criminal justice system to conduct investigations into alleged corruption. Investigators in this case are tasked with gathering evidence, identifying suspects, and clearly revealing the criminal incident. This authority is exercised based on provisions in the Criminal Procedure Code and laws and regulations governing the eradication of corruption.[17]

Interviews revealed that in practice, investigators' authority cannot be fully exercised independently. Interviewees stated that when proving state losses, investigators lack the authority to determine the extent of the losses and must instead await audit results from the Supreme Audit Agency (BPK) or the Financial and Development Supervisory Agency (BPKP).

The investigators' exercise of their authority in this case can be seen in the series of actions taken from the preliminary to the preliminary investigation stage. Investigators questioned witnesses involved in the project's implementation, including officials at the Harbormaster's Office and the Port Authority, as well as the construction service provider. In addition, investigators collected documents related to the project's implementation, such as work contracts, progress reports, and budget disbursement documents. These actions demonstrate that investigators exercised their authority to gather evidence to prove a crime.[18]

The investigator's authority is also evident in the determination of suspects based on evidence obtained during the investigation process. Suspect determination is carried out after investigators obtain sufficient evidence regarding the existence of an unlawful act that is detrimental to state finances. In this case, investigators named H. and AKD as suspects based on their respective involvement in the implementation of a project that did not comply with

[16] Ronny Hanitijo Soemitro,*Legal Research Methodology and Jurimetrics*, Ghalia Indonesia, Jakarta, 1998, pp. 34–36.
[17]Tanjungpinang District Court Decision Number 1/Pid.Sus-TPK/2025/PN Tpg and Number 2/Pid.Sus-TPK/2025/PN Tpg.
[18]Ibid.

regulations. The determination of suspects demonstrates that investigators have used their authority to determine the parties responsible for the crime.[19]

The investigators' authority in this case also relates to proving state financial losses. Investigators do not directly calculate state losses but instead collaborate with an auditing agency authorized to conduct audits. The audit results are then used as evidence in the investigation. This situation demonstrates the limitations of investigators' authority in corruption cases, particularly in proving state financial losses, which must be based on official audit results.[20]

The third element is the existence of state financial losses. In this case, the state losses were proven through audit results that showed a discrepancy between the payments made and the actual value of the work performed. These losses were real and definite, thus meeting the standards for proving state losses as required by legal developments following Constitutional Court Decision No. 25/PUU-XIV/2016. Proving state losses is a crucial aspect in this case because it is a key element in the crime of corruption.[21]

Based on interviews with investigators, it was revealed that proving state financial losses is the most complex aspect of handling corruption cases. Investigators stated that prior to Constitutional Court Decision No. 25/PUU-XIV/2016, the evidence could be based on the potential loss approach, but after the ruling, the evidence must be based on actual losses as evidenced by official audits.

In the context of Article 3, the element of abuse of authority is the primary focus of the evidence. The abuse of authority in this case is evident in the actions of officials who used their authority to approve payments without adequately verifying the results of their work. This authority should have been used to ensure accountability in the use of state funds, but in this case, it was used inconsistently with its stated purpose. This demonstrates that the element of abuse of authority has been met.[22]

Analysis of the evidence for the elements of corruption shows that all elements required in Articles 2 and 3 of the Corruption Eradication Law have been fulfilled based on the trial facts and the evidence presented. The link between the unlawful act, the act of enriching oneself or others, and the state financial loss indicates a series of acts that qualify as a criminal act of corruption. In the context of this research, the evidence for these elements serves as the basis for

[19]Ibid.
[20]Tanjungpinang High Court Decision Number 10/PID.SUS-TPK/2025/PT TPG and Number 9/PID.SUS-TPK/2025/PT TPG.
[21]Tanjungpinang High Court Decision Number 10/PID.SUS-TPK/2025/PT TPG and Number 9/PID.SUS-TPK/2025/PT TPG.
[22]Ibid.

analyzing the authority of investigators and the implementation of the Constitutional Court's Decision in handling corruption cases.

This analysis also shows that proof in corruption cases does not rely solely on a single type of evidence, but rather is the result of integrating various supporting pieces of evidence. This approach aligns with the theory of proof in criminal law, which emphasizes the importance of a combination of evidence in shaping a judge's conviction. Therefore, the evidence for the elements of corruption in this case can be deemed to have met the standards of proof applicable in the Indonesian legal system.

3.2. Legal Obstacles in Implementation Following Constitutional Court Decision No. 25/PUU-XIV/2016

Obstacles in the implementation of Constitutional Court Decision Number 25/PUU-XIV/2016 in the investigation of corruption crimes, particularly in the case of the construction of Tanjung Moco Seaport Phase V facilities, can be analyzed from several aspects that influence the effectiveness of law enforcement. According to the theory of legal effectiveness put forward by Soerjono Soekanto, the effectiveness of law enforcement is influenced by legal factors or statutory regulations, law enforcement factors, facilities or infrastructure factors, community factors, and legal culture factors. The Constitutional Court decision which emphasizes that state financial losses must be real (actual loss) has significant implications for the evidentiary process, especially in the investigation stage. Although normatively providing legal certainty, in practice there are various obstacles faced by investigators in implementing the decision.[23]

The first obstacle relates to regulatory aspects, namely the lack of technical regulations governing the mechanism for proving state losses following the Constitutional Court's ruling. The provisions of the Corruption Eradication Law have not been fully adapted to the paradigm shift established by the Constitutional Court, thus creating the potential for differences in interpretation among law enforcement officials. This situation can affect consistency in the application of the law, particularly in determining the standards for proving state losses.[24]From the perspective of Soerjono Soekanto's theory of legal effectiveness, these obstacles are included in legal factors or statutory regulations that influence the effectiveness of law enforcement.

The second obstacle relates to human resources (HR), particularly the ability of investigators to understand and apply the concept of actual loss in proving corruption. The shifting paradigm of evidence requires investigators to have a deeper understanding of state finances and more complex evidentiary methods.

[23]Constitutional Court Decision Number 25/PUU-XIV/2016.
[24]Ibid.

Limited competence in these areas can hinder the investigation process, particularly in gathering and analyzing evidence related to state losses.[25]This obstacle is related to law enforcement factors as stated by Soerjono Soekanto, because the effectiveness of the law is greatly influenced by the ability and professionalism of law enforcement officers in carrying out their duties.

The third obstacle relates to coordination between institutions, particularly between investigators and the auditing agency, which has the authority to calculate state financial losses. Investigators' dependence on audit results makes the investigation process dependent on the speed and quality of the auditing agency's work. If the audit process takes a long time, it can slow down the investigation and prosecution process. Furthermore, the potential for differences in audit results between different agencies can also create problems in providing evidence.[26]This coordination constraint is also related to the means or facilities factor in Soerjono Soekanto's theory of legal effectiveness, because the effectiveness of law enforcement is influenced by the support of institutions, facilities, and work mechanisms that support the law enforcement process.

The fourth obstacle relates to the evidentiary aspect, namely the increased standard of proof for state losses, which must be tangible and quantifiable. This standard requires stronger and more concrete evidence than the previous approach. This situation can make it difficult for investigators to prove state losses, especially in complex cases or in cases where state losses cannot be directly calculated.[27]This condition shows that changes in the standards of proof also influence the effectiveness of law enforcement from the aspect of legal substance and the technical capabilities of law enforcement officers.

The fifth obstacle relates to legal culture, namely the persistence of outdated thinking that uses a potential loss approach to proving state losses. The paradigm shift established by the Constitutional Court requires adjustments in the thinking of law enforcement officials. If this change is not accompanied by increased understanding and training, the implementation of the Constitutional Court's decisions will not be optimal.[28]In Soerjono Soekanto's theory of legal effectiveness, these conditions include legal culture factors, namely the values, mindsets, and habits of law enforcement officers in implementing the law in society.

Based on interviews with investigators, the main obstacles in implementing Constitutional Court Decision No. 25/PUU-XIV/2016 lie in the lengthy audit

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[25]Tanjungpinang District Court Decision Number 1/Pid.Sus-TPK/2025/PN Tpg and Number 2/Pid.Sus-TPK/2025/PN Tpg.
[26]Tanjungpinang High Court Decision Number 10/PID.SUS-TPK/2025/PT TPG and Number 9/PID.SUS-TPK/2025/PT TPG.
[27]Ibid.
[28]Soerjono Soekanto, Factors Influencing Law Enforcement, 2018.

process and the limited number of available auditors. Interviewees also stated that coordination between institutions often encounters administrative obstacles, resulting in delays in case resolution. This situation indicates obstacles in the infrastructure and facilities, as well as in law enforcement, affecting the effectiveness of law enforcement.

An analysis of these obstacles shows that the implementation of the Constitutional Court Decision in investigating corruption crimes is not only influenced by legal norms, but also by other factors such as human resources, inter-institutional coordination, and legal culture. In the context of this case, these obstacles do not significantly hamper the evidentiary process, but still indicate challenges in implementing the concept of actual loss in practice. Therefore, efforts are needed to increase the capacity of law enforcement officers and strengthen inter-institutional coordination to ensure the effective implementation of the Constitutional Court Decision. Thus, the obstacles to the implementation of Constitutional Court Decision Number 25/PUU-XIV/2016 can be analyzed based on legal factors, law enforcement factors, infrastructure and facilities factors, community factors, and legal culture factors as stated by Soerjono Soekanto.

According to Lawrence M. Friedman's legal system theory, legal effectiveness is influenced by structure, substance, and legal culture. In this study, structural constraints are evident in the relationship between investigators and audit institutions, which are not part of a unified command system. Substantial constraints relate to changes in legal norms following the Constitutional Court's decision. Meanwhile, legal culture constraints are evident in law enforcement practices, which tend to be administrative and not yet adaptable to these changes.

3.3. Effectiveness of Handling Corruption Crimes that Harm State Finances Following Constitutional Court Decision No. 25/PUU-XIV/2016

The effectiveness of handling corruption crimes following Constitutional Court Decision Number 25/PUU-XIV/2016 in this study is analyzed using the legal system theory proposed by Lawrence M. Friedman. According to this theory, the effectiveness of law enforcement is influenced by three elements: legal substance, legal structure, and legal culture. These three elements are interrelated in determining the successful implementation of a legal provision in the practice of law enforcement against corruption crimes.

From the legal substance aspect, the effectiveness of handling corruption crimes is related to the change in legal norms regarding the proof of state financial losses from potential loss to actual loss following the Constitutional Court Decision Number 25/PUU-XIV/2016. From the legal structure aspect, effectiveness is influenced by the relationship and coordination between investigators from the Indonesian National Police, public prosecutors, courts, and state auditors in the process of proving state financial losses. Meanwhile, from the legal culture aspect, effectiveness is influenced by the mindset, understanding, and work culture of law enforcement officers in applying the concept of actual loss in the practice of handling corruption crimes.

In terms of evidence, both the first-instance court and the appellate court based their decisions on the evidence presented at trial, including witness testimony, expert testimony, and documents related to the project's implementation. Both courts deemed the evidence presented sufficient to prove the defendants committed corruption. This demonstrates consistency in their assessment of the trial facts.[29]

In terms of legal application, both decisions also demonstrate the appropriateness of the provisions of the Corruption Eradication Law, particularly in proving the elements of unlawful acts, abuse of authority, and state financial losses. The appellate court did not change the legal construction used by the first instance court, but instead confirmed that the elements of the crime of corruption had been met based on the existing facts.[30]

The differences between the two decisions are most evident in the legal considerations provided. The appellate court affirmed the considerations made by the first instance court and provided additional assessments of the evidence presented. However, these differences are not substantive, but merely reinforce the previous decision. This indicates that the appellate court found no significant errors in the first instance court's decision.[31]

In terms of applying the concept of state financial loss, both decisions also demonstrate consistency with Constitutional Court Decision No. 25/PUU-XIV/2016. Both the first-instance and appellate courts used audit results as the basis for determining actual state losses. This demonstrates that both levels of justice have adopted the actual loss principle in proving state losses.[32]

A comparative analysis of the two decisions shows that the judicial system in this case has operated consistently, with no significant differences in the application of the law. This consistency indicates that the resulting decision has a strong legal basis. However, the similarities between the two decisions also indicate that the appellate court has not fully analyzed the case, thus underutilizing its corrective function.

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[29]Ibid
[30]Tanjungpinang High Court Decision Number 10/PID.SUS-TPK/2025/PT TPG and Number 9/PID.SUS-TPK/2025/PT TPG.
[31]Ibid.
[32]Ibid.

4. Conclusion

Based on the results of research and discussion regarding the authority of investigators in proving state financial losses following Constitutional Court Decision Number 25/PUU-XIV/2016, several conclusions can be drawn as follows: 1. Investigators' authority in corruption cases is attribution authority derived from statutory regulations, specifically the Criminal Procedure Code and the Corruption Eradication Law. This authority includes investigative actions, inquiries, evidence collection, and suspect determination. In this case, investigators have exercised their authority procedurally through witness examination, document collection, and suspect determination based on sufficient evidence. However, investigators' authority to prove state financial losses is limited, as investigators do not have the authority to calculate state losses independently and must rely on audit results from authorized institutions. 2. The implementation of Constitutional Court Decision No. 25/PUU-XIV/2016 in corruption investigations still faces various obstacles. These obstacles include regulatory aspects that are not fully aligned with the changing paradigm of proving state losses, limited human resources of law enforcement officers in understanding the concept of actual loss, and coordination constraints between investigators and state audit institutions such as the Supreme Audit Agency (BPK) and the Financial and Development Supervisory Agency (BPKP). Furthermore, the relatively long process of auditing state losses impacts the acceleration of the resolution of corruption cases. These conditions indicate that the implementation of the Constitutional Court Decision still requires strengthening regulations, increasing the capacity of law enforcement officers, and optimizing coordination between institutions so that the law enforcement process can run more effectively. 3. The effectiveness of handling corruption crimes that harm state finances following Constitutional Court Decision Number 25/PUU-XIV/2016 has essentially demonstrated an increase in legal certainty in proving the element of state losses through the application of the concept of actual loss. Proof of state losses is carried out based on the results of official audits that can show the existence of real and definite state losses. However, the increased standard of proof also has an impact on the length of the investigation process due to dependence on the results of audits from other institutions. Nevertheless, in general, the implementation of Constitutional Court Decision Number 25/PUU-XIV/2016 has provided a clearer direction in proving corruption crimes, particularly regarding the element of state financial losses, thus supporting the creation of legal certainty and accountability in law enforcement of corruption crimes.

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