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Regulations on economic losses to the state: Analysis of criminal acts of corruption involving natural resources

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Abstract

This study aims to analyze the regulation of economic losses related to corruption in the natural resources sector. The method used in this study is normative, with a conceptual and legislative approach. The results of the study show that the regulation of state economic losses in Articles 2 and 3 of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 states that acts of corruption can cause financial losses to the state and/or the state economy. This means that state economic losses are recognized as an independent element. However, the measurement is unclear, making it difficult to use in legal proceedings. Conceptually, state economic losses can be understood as losses that impact the state's ability to perform its economic functions broadly, including reduced productivity, investment, state revenue, competitiveness, and the stability of strategic sectors such as natural resources. These losses are not always in the form of nominal figures but can also take the form of potential economic losses, lost opportunities, or long-term damage.

Keywords: Economic losses to the country, corruption, natural resources

1. Introduction

Indonesia, the largest archipelagic nation straddling the equator, boasts an incredible wealth of natural resources, thanks to its unique geographical position and rich geological diversity. The country is endowed with a variety of valuable resources, including extensive mining operations, abundant oil and gas reserves, vast forestry lands, and flourishing plantations. Its mineral wealth, characterized by high-quality deposits of coal, tin, copper, and gold, places Indonesia among the top ten nations in the world for mining production. This remarkable combination of resources not only underscores the country's economic potential but also highlights its significance on the global stage (Hamdani & Andersen, 2024) ^[1]. The natural resources possessed by the country should be utilized and managed wisely to advance and improve the well-being of the people. This aligns with the constitutional provisions of Article 33, Paragraph (3) of the 1945 Constitution of the Republic of Indonesia (UUD NRI 1945), which states that "the earth, water, and natural resources contained therein are controlled by the state and utilized for the greatest benefit of the people".

Based on the provisions of the constitution, it can be said that state control over natural resources refers to the state's authority to regulate and distribute natural resources for the prosperity of the people. As a political entity, the state carries out this function through the government, which has the authority to regulate, distribute, and ensure that the management of natural resources is conducted in a manner that does not harm the public interest or diminish the value of the state's wealth (Ilham, 2024) ^[2]. Thus, any action that has the potential to harm the interests of the wider community or reduce the value of the state's wealth must be avoided to ensure that the management of natural resources is fair and sustainable. In practice, natural resource management is often marked by complex conflicts of interest between the state, corporations, and local communities. Many cases show that the exploitation of natural resources often benefits a small number of specific parties, while harming local communities and causing environmental damage (Udo, Odimarha, & Kolade, 2024) ^[3].

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¹ Hamdani, K. R., & Andersen, C. (2024). Tinjauan Yuridis Terhadap Kewenangan Kementerian Energi Sumber Daya Mineral Dalam Pelaksanaan Izin Usaha Pertambangan Dikaitkan Dengan Pemanfaatan Mineral Ikutan. *UNES Law Review*, 6(3). <https://doi.org/10.31933/unesrev.v6i3.1871>.

² Ilham, I. (2024). *Manajemen sumber daya manusia*. Widina Pustaka.

³ Eyo-Udo, N. L., Odimarha, A. C., & Kolade, O. O. (2024). Ethical supply chain management: balancing profit, social responsibility, and environmental stewardship. *International Journal of Management*.

Similarly, land clearing activities for mining and plantations often trigger various problems, such as agrarian disputes, severe environmental damage due to natural resource exploitation, and human rights violations (Rosmaida & Triadi, 2024) ^[4].

Environmental conditions, especially in areas where natural resources are being exploited, have not yet received adequate protection from the state authorities. This is due to the ease of investing and the weak supervision of actors who do not comply with applicable laws (Farina, Nugraha, Mulyawan, & Wijaya, 2024) ^[5]. After granting permits or contracts related to natural resource management, the government often shifts the responsibility for environmental protection to investors, which could potentially lead to long-term ecological damage following the exploitation of natural resources (Hammouri, Billeh, & Alkhseilat, 2023) ^[6]. Many environmental cases related to natural resource management are often limited to ineffective law enforcement efforts that frequently recur and appear to lack follow-up. Criminal law enforcement in the natural resource sector has been carried out based on existing legal qualifications; however, cases of corruption remain a significant issue in this sector, with far-reaching and substantial impacts on state finances, ecological risks, and the reduction of natural resource value, which affects the welfare and prosperity of the people.

Corruption in natural resource management is one of the most persistent and destructive forms of economic crime in Indonesia. According to Transparency International (2022), corruption in the natural resource sector has multidimensional impacts that not only directly erode state finances, but also cause widespread ecological damage, weaken the structure of a sustainable economy, and deepen social inequality. The losses incurred are not merely fiscal in nature but also encompass what is referred to as national economic losses, which refer to the decline in the overall national economic capacity resulting from illegal acts (Sachs & Warner, 2021) ^[7]. Within the legal framework for combating corruption in Indonesia, distinguishing between state financial losses and national economic losses is crucial. State financial losses are generally directly measurable in the form of lost money or assets (BPK, 2020) ^[8], while state economic losses encompass broader economic impacts that are often far greater in value, such as ecosystem damage, lost tax revenue potential, disrupted livelihoods, and long-term declines in economic productivity (OECD, 2018) ^[9]. Although the term "economic loss to the state" is explicitly mentioned in Articles 2 and 3 of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on the Eradication of Corruption Crimes, to date, the Indonesian legal system does

not have a clear legal definition, formal parameters, or standard methods for calculating it (Simanjuntak, 2019) ^[10]. The absence of normative clarity and technical guidelines has a significant impact on law enforcement. According to Hiariej (2020) ^[11], without a uniform framework, public prosecutors face great difficulty in presenting scientifically credible and legally acceptable evidence in court. This legal vacuum has the potential to cause inconsistency in decisions (non-uniformity of justice) and open up room for subjective interpretation by law enforcement officials, which in turn can weaken the credibility and effectiveness of anti-corruption efforts (UNODC, 2021) ^[12]. In the context of natural resource crimes such as illegal mining, illegal logging, excessive exploitation of oil and gas, and environmental pollution and the scale of economic losses to the state often far exceeds direct fiscal losses (World Bank, 2019) ^[13]. These crimes disrupt ecological balance, threaten biodiversity, and damage the long-term productivity of resource-based economies, especially in rural areas and indigenous communities that depend on these resources for their livelihoods (FAO, 2020) ^[14]. Unfortunately, these long-term economic impacts are often not reflected in prosecution case files due to methodological limitations and institutional capacity constraints in quantifying them (Lindsey & Santosa, 2018) ^[15].

This article aims to analyze the normative and practical challenges in regulating and proving economic losses to the state in corruption cases related to natural resource management. This analysis covers legal gaps, enforcement barriers, and lessons learned from practices in other countries that already have standard methods for calculating economic losses in environmental and natural resource crimes. Thus, this paper is expected to contribute to the discourse on reforming Indonesia's anti-corruption legal framework, so that legal protection does not only focus on lost state funds, but also on the preservation of the structure and sustainability of the nation's economy in the future (KPK, 2022). Based on the above, the researcher poses the following research question: How should economic losses to the state due to natural resource corruption be regulated?

2. Research Methods

Soejono and H. Abdurrahman claimed that "research is basically a series of scientific activities that use scientific methods to explore and solve problems, or to find the truth from existing facts." Research can therefore be viewed as an intellectual journey that deepens understanding. We are constantly reminded by this process of how limited our knowledge still is. Our results are hypotheses that require additional proof rather than absolute facts (Puspanegara, Wulandari, & Putri, 2024).

⁴ Rosmaida, E., & Triadi, I. (2024). Pelaksanaan Analisis Mengenai Dampak Lingkungan (AMDAL) di Indonesia dalam rangka penegakan hukum lingkungan hidup.

⁵ Farina, T., Nugraha, S., Mulyawan, A., & Wijaya, A. (2024). Pengakuan dan perlindungan hutan adat dalam mewujudkan hak masyarakat hukum adat di Provinsi Kalimantan Tengah. *UNES Law Review*.

⁶ Al-Hammouri, A., Al-Billeh, T., and A. Alkhseilat. 2023. The Extent of Constitutionalizing the Environmental Rights as One of the Anchors to Keep a Healthy, Clean Environment: A Difficult Balance between the International ... *Journal of Management & Tourism*.

⁷ Sachs, J. D., & Warner, A. M. (2021). The curse of natural resources revisited. *European Economic Review*, 135, 103741. <https://doi.org/10.1016/j.euroecorev.2021.103741>

⁸ Badan Pemeriksa Keuangan Republik Indonesia (BPK). (2020). Laporan Hasil Pemeriksaan atas Laporan Keuangan Pemerintah Pusat Tahun 2019. Jakarta: BPK RI.

⁹ OECD. (2018). *Illicit Trade: Illegal Logging and Related Timber Trade*. Paris: OECD Publishing. <https://doi.org/10.1787/9789264292229-en>.

¹⁰ Simanjuntak, B. (2019). Kerugian Perekonomian Negara dalam Perspektif Hukum Pidana. *Jurnal Hukum dan Pembangunan*, 49(2), 215–234. <https://doi.org/10.21143/jhp.vol49.no2.2025>.

¹¹ Hiariej, E. O. S. (2020). *Prinsip-prinsip Hukum Pidana Edisi Revisi*. Jakarta: Penerbit Erlangga.

¹² UNODC. (2021). *Corruption in the natural resources sector: A barrier to sustainable development*. Vienna: United Nations Office on Drugs and Crime. <https://www.unodc.org>.

¹³ World Bank. (2019). *Indonesia Economic Quarterly: Oceans of opportunity*. Washington, DC: World Bank Group. <https://openknowledge.worldbank.org/handle/10986/32399>.

¹⁴ FAO. (2020). *The State of the World's Forests 2020: Forests, biodiversity and people*. Rome: Food and Agriculture Organization of the United Nations. <https://doi.org/10.4060/ca8642en>.

¹⁵ Lindsey, T., & Santosa, M. A. (2018). *Environmental law in Indonesia*. Abingdon: Routledge. <https://doi.org/10.4324/9781315211634>.

This study applies normative juridical methodology, which is one of the approaches in the study of legal science (Kusuma, Hartiwiningsih, & Kusumawati, 2022). The analysis was carried out by reviewing applicable regulations related to the legal issues that were the focus of the research. The two main approaches used are conceptual review and analysis of statutory regulations. The focus of this research is to explore methods of calculating the negative financial impact on the state in corruption cases involving the exploitation of natural resources.

3. Results and Discussion

3.1 The urgency of regulating state economic losses in criminal acts of natural resource corruption.

• Definition and Scope of State Economic Losses in Corruption Crimes

The economic losses incurred by the state as a result of corruption are broad in scope and meaning, covering both state finances and losses arising from disruption to the economic system. Under Indonesian law, Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 stipulates that losses to the state are not limited to direct financial losses, but also include losses to the economy as a whole (Mulyono & Maryana). Under Articles 2 and 3 of the Corruption Crime Law, any actions that lead to financial losses or economic harm to the state are met with legal consequences. This provision emphasizes that the term “losses” extends beyond mere depletion of state funds in the treasury. It also includes the potential economic benefits that may have been lost, the distortions inflicted on market dynamics, and the long-lasting effects these actions can have on the nation's overall (Rahmadi & Karjoko, 2024).

In its development, legal and economic experts have encouraged a reconstruction of the definition of state losses to better reflect developments in economic science. For example, state losses can be viewed not only from an accounting perspective, but also from the perspective of opportunity loss (loss of investment or development opportunities), as well as systemic damage to governance and the business climate (Suprayoga & Rustamaji, 2023; Sundari & Tegnan, 2025). In addition, even if the perpetrator returns the financial losses to the state, this does not erase the criminal act of corruption, because the act has had a widespread impact on the economy and governance of the country. Therefore, the return of losses only serves as a mitigating factor, not an exoneration from criminal liability (Sibarani, 2021; Huda *et al.*, 2020).

Scope of Losses to the State Economy

The scope of losses to the state economy in corruption cases can be divided into three main categories:

1. **Direct Financial Losses:** This is the most obvious form of loss, in the form of a reduction or loss of state assets, cash, and budgets that have been misused by perpetrators of corruption. Examples include embezzlement of project funds, budget manipulation, or mark-ups on the procurement of goods/services (Siswanto, 2022).
2. **Indirect Economic Losses:** These losses are broader in scope, such as lost investment opportunities, decreased national competitiveness, reduced state revenue, and a worsening business climate due to high economic costs. This concept also includes opportunity loss, or the loss of development opportunities that could have been

achieved if the funds had not been embezzled (Suprayoga & Rustamaji, 2023).

3. **Systemic Losses:** Corruption not only causes material losses, but also weakens the government, legal, and economic systems. This can be seen from the decline in public and investor confidence in state institutions, increased bureaucratic costs, and disruption to national economic stability (Sundari & Tegnan, 2025).

The Position of Loss Recovery in Corruption Crimes

In the realm of criminal law concerning corruption in Indonesia, a critical issue pertains to the recovery of financial losses by individuals engaged in corrupt practices. Frequently, those implicated in corruption, along with third parties, may attempt to reimburse misappropriated state funds with the hope of mitigating their legal consequences or avoiding criminal prosecution altogether. However, it is essential to understand the legal framework that governs this issue. According to Article 4 of Law No. 31 of 1999, in conjunction with Law No. 20 of 2001, the recovery of state financial losses does not serve as a legal justification for evading criminal liability. This provision underscores the principle that restoring misappropriated funds does not negate the criminal nature of the actions taken by the perpetrators. As such, even if accused individuals manage to reimburse the financial losses incurred, their acts of corruption are still classified as serious criminal offenses under Indonesian law. Consequently, these acts must be rigorously prosecuted, highlighting the government's commitment to combating corruption and holding individuals accountable for their actions, irrespective of efforts to repay stolen funds. This legal stance aims to reinforce the seriousness of corruption and deter potential offenders from engaging in similar misconduct in the future. (Sibarani, 2021). The main reason for this rule is that corruption not only harms the state treasury, but also causes far greater immaterial and systemic losses. For example:

1. A decline in public trust in the government and state institutions.
2. Damage to the national economic order, including market distortion and a decline in investment interest.
3. The loss of development opportunities due to misdirected budget allocation.

Therefore, restitution can only be viewed as a mitigating factor (e.g., in the imposition of imprisonment or fines), not as a reason for exemption from criminal liability. In practice, restitution is often taken into consideration by judges in determining the severity of punishment, but it never eliminates criminal liability itself (Huda *et al.*, 2020). The economic losses incurred by the state as a result of corruption are extensive. They include not only state coffers losses that can be calculated in accounting terms, but also lost development opportunities, damage to the investment climate, and even the weakening of the legal system and state governance. Therefore, the eradication of corruption is not only aimed at recovering financial losses, but also at restoring economic stability and strengthening the foundations of national development.

The Urgency of Regulating State Economic Losses in Corruption Crimes: The necessity for regulating economic losses resulting from criminal acts of corruption is imperative for Indonesia's future. By implementing robust

regulations, the government can effectively recover substantial financial losses incurred due to corrupt practices. This recovery not only replenishes the state's coffers but also plays a vital role in promoting transparency and accountability within government management. When citizens see their government taking decisive action against corruption, their trust in public institutions is likely to increase, fostering a stronger relationship between the state and its people. In addition to financial recovery, well-defined regulations serve as a framework for more effective law enforcement. They empower authorities to combat corruption proactively, creating deterrents that discourage corrupt behavior. Moreover, these regulations contribute to the prevention of social and environmental losses that often accompany corruption, such as underfunded public services and ecological degradation. Ultimately, by establishing clear and comprehensive regulations, Indonesia can make significant progress in eradicating corruption. This progress is not only vital for achieving a more stable and sustainable national economy but also for enhancing the overall welfare of its citizens. A corruption-free environment encourages fair competition, attracts foreign investments, and leads to equitable distribution of resources, thus paving the way for a brighter and more prosperous future for all Indonesians.

Economic losses to the country are losses that occur as a result of disruptions to the stability and functioning of the country's economic system. These can take the form of a decline in industrial competitiveness, loss of investor confidence, disruption to the distribution of national resources, and losses in the form of opportunity losses to economic growth. An example of this can be seen in cases of corruption in strategic infrastructure projects, which not only cause financial losses to the state, but also cause greater losses due to delays in public access to economic services, stagnation in industrial areas, and damage to the investment climate.

The urgency of explicitly regulating state economic losses in the Corruption Crime Law is very important in order to create legal certainty. Without clear regulations, the potential for abuse of power cannot be thoroughly punished, and greater losses to society will continue to occur. In this case, the state needs to immediately formulate derivative regulations from the Anti-Corruption Law that contain operational definitions, standards of proof, and official institutions authorized to calculate state economic losses. On the other hand, the role of forensic economists must be strengthened through regulations that legitimize expert opinions in criminal cases. Institutions such as the Central Statistics Agency (BPS), the Fiscal Policy Agency (BKF), and universities need to be actively involved in developing a methodological framework for calculating losses to the state economy. In fact, the formation of a cross institutional legal economics team could be a long-term solution to strengthening the evidence system. With clear and measurable regulations, law enforcement against corruption will no longer focus solely on the nominal amount of state funds lost, but also on the systemic damage to the nation's economy. This will be a major step towards economic justice and the protection of the social and economic rights of the people, which have been sacrificed due to massive and organized corruption.

Regulation of State Economic Losses in Criminal Corruption Cases in the Natural Resources Sector

The Indonesian legal framework for addressing economic losses to the state due to criminal acts of corruption is primarily governed by Law No. 31 of 1999, along with Law No. 20 of 2001, which collectively aim to eradicate corruption in all its forms. This legislation delineates corruption as not merely an act that directly undermines state finances, such as embezzlement or fraud, but also as actions that inflict broader economic harm on the nation. It recognizes the far-reaching consequences of corruption, which can destabilize public trust, deter investment, and impede economic growth, thereby endangering the overall welfare of society (Rahmadi & Karjoko, 2024). Articles 2 and 3 of the Anti-Corruption Law provide the basis that anyone who commits an unlawful act that results in losses to state finances or the state economy can be punished. This broadens the scope from mere state cash losses to also include indirect losses, such as lost development opportunities, market distortions, and a weakening investment climate. Thus, this legal provision places losses to the state economy as an integral part of calculating the consequences of corruption (Mulyono & Maryana, 2023).

Indonesia is also bound by the United Nations Convention against Corruption (UNCAC), which requires participating countries to establish mechanisms for asset recovery and compensation for state losses resulting from corruption. In this context, regulations in Indonesia include efforts to seize assets, confiscate wealth obtained through corruption, and mechanisms for compensation through criminal and civil proceedings (Maharani, 2023). Regulations concerning state economic losses are also linked to the urgency of recovering state losses. Several literature emphasize that the main objective of eradicating corruption is not only to punish the perpetrators, but also to recover losses so that national development is not hampered. Therefore, regulations regarding the recovery of losses, asset confiscation, and state economic recovery are important instruments in anti-corruption law (Saputri, 2023; Agustina *et al.*, 2025).

The Concept of Regulating State Economic Losses Related to Corruption Crimes in the Natural Resources Sector (*Ius Constituendum*).

Expansion of the Definition of National Economic Loss.

According to Dumairy, the economy of a country is a system that functions to regulate and establish cooperation in the field of economy, facilitating relationships among individuals and institutions. Dumairy adds his opinion that the economy is something that occurs within a certain order of life, it does not have to stand alone, but must be based on the philosophy, ideology, and traditions of the community that have developed over generations in a particular place. The concept of the state economy is elaborated upon in paragraph 4 of the general explanation of Law Number 31 of 1999, in conjunction with Law Number 20 of 2001, which focus on the eradication of corruption crimes. The law defines the state economy as a comprehensive framework for economic activity, emphasizing that it operates as a collective effort rooted in the principle of kinship. This framework can also manifest as independent initiatives taken by communities, all of which are guided by government policies at both central and regional levels. It is crucial that these initiatives adhere to applicable laws and regulations. The overarching aim of the state economy is to

foster benefits, growth, and well-being for the entire population, ensuring a prosperous and equitable environment for all members of society.

The definition articulated in Law Number 3 of 1971, specifically in the explanation of Article 1, Sub (a), delineates that "Acts that can harm the economy of the state are classified as criminal violations against regulations issued by the government within its designated authority, as referenced in MPRS Decree Number XXI/MPRS/1966." To this day, the notion of economic losses to the state continues to be intertwined with financial losses, as outlined in Law Number 31 of 1999 within Articles 2, 3, and 4. The inclusion of the word "or" in the statement "causing loss to state finances or the state economy" signifies that the responsibilities associated with these violations are regarded as equivalent. This equivalence highlights the gravity of actions that not only impact the financial aspects of the state but also threaten its broader economic stability.

The concept of regulating economic losses related to criminal acts of corruption in the natural resources sector (*ius constituendum*) is very important, given that corruption in this sector has a direct impact on the loss of potential state wealth and environmental damage. As *ius constituendum* (aspirational law), this regulation is aimed at strengthening regulations to protect natural resources as the main source of national development.

The concept that harms the country's economy in the context of the Corruption Crime Law is related to law enforcement practices in Indonesia, based on interviews with various sources. These sources include judges from the Corruption Court, prosecutors, non-governmental organizations (NGOs) focused on anti-corruption issues, the Corruption Eradication Commission (KPK), and lecturers from the Faculty of Economics and Business at a leading university. There are several important aspects that need to be considered when discussing the concept of damage to the country's economy, namely:

1. The definition of damage to the state's economy, as outlined in the Corruption Eradication Law, is closely aligned with the principles established in Article 33 of the 1945 Constitution of the Republic of Indonesia. This connection underscores the importance of safeguarding the economic integrity of the nation while promoting equitable distribution of resources and opportunities for all citizens.
2. The concept of harming the state economy is distinct from the specific idea of state financial losses, which are precisely outlined in legal frameworks such as the State Treasury Law, the State Finance Law, and the State Audit Agency Law. While state financial losses refer to quantifiable deficits in government revenue or financial resources, harming the state economy encompasses a wider array of factors that can negatively impact economic stability and growth. This broader understanding considers elements such as reduced investment, diminished public confidence, and adverse social consequences, all of which can undermine the overall health and sustainability of the state's economy.
3. From an economic perspective, the explanation in the Corruption Eradication Law regarding the concept of the state economy can be understood as the Indonesian economy viewed from the perspective of state/national income, with the parameter used being Gross Domestic

Product (GDP).

Proposal for Reformulation of Norms (*Ius Constituendum*) in State Economic Losses

The concept of *ius constituendum* or aspirational law emphasizes the need to reformulate legal norms in order to address weaknesses in existing regulations. In the context of criminal acts of corruption, particularly those related to state economic losses, the urgency of reformulating norms is driven by the fact that current regulations still focus on state financial losses in a narrow sense, often failing to cover broader losses in terms of the economy and national development (Rahmadi & Karjoko, 2024). The reformulation of norms (*ius constituendum*) is a necessity to ensure that the anti-corruption criminal law system in Indonesia can address forms of state losses that are non-fiscal but have a structural economic impact. This reformulation is not only a correction of the legal vacuum but also a projection to strengthen the national legal capacity in facing modern economic crimes such as natural resource corruption, abuse of business permits, and monopolistic practices. So far, the existence of elements of state economic loss in Articles 2 and 3 of the Anti-Corruption Law has only been a legal phrase without practical effect, because it is not accompanied by legal definitions, methods of proof, and institutional frameworks that can support its application.

Until now, the existence of the element of "economic loss to the state" in Articles 2 and 3 of Law No. 31 of 1999 jo. Law No. 20 of 2001 concerning the Eradication of Corruption Crimes is still considered problematic. This element is often regarded in practice as merely a legal phrase that lacks operational strength. This occurs due to several fundamental weaknesses:

1. **The Absence of a Clear Legal Definition** The law does not provide a normative definition of what is meant by economic losses to the state. As a result, law enforcement officers (investigators, prosecutors, and judges) tend to interpret this element narrowly, referring only to the financial losses to the state in terms of a decrease in state cash. However, corruption can also lead to indirect losses such as the loss of investment opportunities, damage to ecosystems, and a weakening of economic competitiveness. This lack of definition often leads to this element being overlooked or not used effectively in charges (Rahmadi & Karjoko, 2024).
2. **The Absence of Standard Proof Methods** In judicial practice, the calculation of state losses always refers to financial audits by the BPK or BPKP. However, financial audit instruments are inadequate for calculating economic losses of the state that are related to opportunity loss, ecological damage, or long-term losses due to market distortions. For example, in cases of corruption in the mining sector, financial audits only record the lost state revenue but do not account for environmental damage, decreased land value, or the loss of tourism potential, which are also part of the economic losses of the state (Kusworo & Anggraini, 2024).
3. **The Absence of an Institutional Framework** Until now, there has been no special institution authorized to assess, verify, and prove the economic losses of the state. The state audit institutions (BPK, BPKP) focus on

fiscal audits, while broader economic losses require cross-disciplinary synergy (economics, law, environment and social). Without a clear institutional framework, law enforcement officials do not have a strong basis to use this element in court. This makes the economic losses of the state rarely the main focus in corruption rulings (Anwar & Darodjat, 2024).

4. Practical Consequences in Law Enforcement Due to the three weaknesses mentioned above, the element of economic loss to the state tends to be ineffective in practice. In many corruption cases, public prosecutors prefer to use the phrase 'financial loss to the state' which is easier to prove with financial audits. As a result, the potential for much greater losses in macroeconomic and long-term aspects is never fully revealed in the judicial process. In fact, the greatest losses from corruption are actually found in the systemic and structural aspects of the state's economy, not just in the loss of a certain amount of money from the state treasury (Agustina *et al.*, 2025).

The phrase "economic loss of the state" in the Anti-Corruption Law currently serves only as a normative adornment because it is not accompanied by legal instruments that support its implementation. To ensure this element has practical effects, the following are needed:

1. A clear legal definition that encompasses financial loss, systemic loss, ecological loss, and opportunity loss.
2. A standard proof method based on multidisciplinary approaches, not just financial audits.
3. A special institutional framework authorized to assess and evaluate the economic loss of the state.

With this reformulation, the element of economic loss of the state can truly function as an effective instrument in combating corruption, not merely as legal rhetoric.

The reformulation of the norm (*ius constituendum*) regarding the element of economic loss to the state in the Law on Eradication of Corruption Crimes is a systemic and urgent necessity. Modern corruption crimes, particularly in strategic sectors such as natural resources, public finance, and extractive industries, no longer only result in fiscal losses for the state but also have far-reaching impacts on the structure and stability of the national economy. However, such losses that disrupt the overall economic function of the state have not been effectively addressed by Indonesia's criminal legal system, as the element of "economic loss to the state" remains normatively-declarative without an operational juridical mechanism. As a result, many acts of corruption that significantly weaken the nation's economic sector (such as abuse of export permits, illegal control of natural resources, and royalty evasion) cannot be prosecuted proportionately.

To fill this gap, it is necessary to formulate a new legal norm (*ius constituendum*) that explicitly regulates the understanding, forms, and methods of proving the economic losses of the state. This proposed norm must be accompanied by academic explanations, technical guidelines, and the designation of institutions that can calculate and prove the aforementioned losses. This formulation must also take into account the principles of legal certainty, the rule of law, intergenerational justice, and the utility of law in the context of protecting the national economy and the country's natural resources.

In the current corruption criminal law, the element of 'unlawfulness' (*wederrechtelijkheid*) is essentially still understood in a formal sense, namely as actions that contradict written legal regulations. Consequently, many actions that actually harm the national economy are difficult to prosecute because they are conducted administratively within the framework of regulations that appear legitimate. For example, the granting of exploitation permits for natural resources that have followed administrative procedures but are actually fraught with conflicts of interest, manipulation, or collusion that harm the state in the long run.

As *ius constituendum* (the ideal law), a reformulation of the elements of unlawful acts is required so that it is no longer limited to a formalistic framework, but also accommodates a material approach. In this approach, an act may be considered unlawful not only because it contradicts written norms, but also if it contradicts:

1. General principles of good governance, such as the principles of transparency, accountability, and freedom from conflicts of interest.
2. Principle of economic justice, when policies or actions by officials lead to unequal distribution of resources that harm the interests of the general public.
3. Principle of environmental sustainability, when corruption results in damage to ecosystems that harm both current and future generations.
4. Constitutional rights of citizens, such as the right to enjoy natural resources (Article 33 of the 1945 Constitution).

This reformulation is important because corruption is often committed through abuse of power, not merely through violations of explicit rules. By expanding the elements of unlawful conduct, any act that substantially harms the country's economy can be penalized, even if it formally appears to be 'legitimate'. For example, in the natural resources sector, the granting of mining licenses that does not take into account environmental carrying capacity and potential state revenue should be categorized as a materially unlawful act of corruption, as it contradicts the purpose of natural resource management for the welfare of the people as mandated by Article 33 of the 1945 Constitution (Fernando *et al.*, 2023). Thus, the reformulation of this unlawful element aims for the law to not only function repressively against acts that explicitly violate regulations, but also preventively in preventing the abuse of authority that harms the national economy.

4. Conclusion

The economic losses incurred by the state as a result of natural resource corruption in Indonesia are a multidimensional problem that not only impacts the loss of state fiscal assets but also erodes long-term economic growth potential, damages ecosystems, and widens social inequality. The findings of this study indicate that although Articles 2 and 3 of Law No. 31 of 1999 as amended by Law No. 20 of 2001 include the term "economic losses to the state," there is no clear legal definition or quantitative parameters (Santosa, 2020).

This ambiguity triggers inconsistencies in law enforcement and opens up room for potentially subjective interpretations (Hadi, 2021) ^[20]. The absence of national standards for calculating economic losses to the state also hinders evidence in court, weakens the position of public

prosecutors, and increases the risk of inconsistent verdicts (Widodo, 2022) ^[45].

To address these challenges, Indonesia needs to reformulate the norms regarding state economic losses in the Anti-Corruption Law, develop national technical guidelines involving multidisciplinary experts, and ensure that these calculation methods are recognized in court. This step is not only aimed at strengthening legal evidence, but also at protecting the sustainability of the nation's economy, the welfare of the people, and the preservation of natural resources.

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