

**ABSTRACT**

This Dissertation is titled “Proof of the element of state financial loss on corruption”. This dissertation’s research concerning with proof of element of state financial loss on corruption as regulated on article 2 and article 3 paragraph (1) corruption law becomes different in offense and the way of proofing it with the Indonesia’s Constitutional Court’s decision number 25/PUU-XIV/2016, January 25<sup>th</sup>, 2017 and Indonesia’s Constitutional Court’s Circular Letter Number 4 of 2016, December 9<sup>th</sup>, 2016, concerning the Enactment of the Plot Result of the Plenary Room of the Supreme Court of the Year 2016 as the Guideline for the Implementation of Tasks for the Courts. The Indonesia’s Constitutional Court’s decision and Indonesia’s Constitutional Court’s Circular Letter evoked in conflict with other articles in Corruption Law, so that the legal issues raised in this research are : *First*, The Philosophical Foundation of State’s Financial and Its Role State Financial Losses; *Second*, Integrated Justice System In Proof of State Financial Losses; and *Third*, Legal Uncertainty In the Indonesia’s Constitutional Court’s Decision Number 25 / PUU-XIV / 2016 January 25<sup>th</sup>, 2017, and the Indonesia’s Circular Letter Number 4 Year 2016. Approach method used is Statute Approach, Conceptual Approach, and Case Approach through Constitutional Court’s and Supreme Court’s Decisions. This dissertation research concludes that state financial approach must be proven through Act number 8 year 1981 on the Criminal Procedure Code and the Corruption Law, in which the proven process of state financial loss must be calculated by the institution which is authorized by the applicable laws and regulations. And the institution which is not limited to the authority of BPK, include BPKP, Inspektorat and Public Accounting.

***Keywords : corruption, corruption act, proof, state financial loss.***