

## Abstract

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*One of the criminal acts of corruption is contained in the District Court Decision Number 49/Pid.Sus-TPK/2018/PN.Jkt.Pst. For this reason, it is necessary to study the regulation of criminal acts of corruption in the State Budget according to Law no.31 of 1999 in conjunction with Law no.20 of 2001, the judge's opinion in the District Court decision no. 49/Pid.Sus-TPK/2018/ PN.Jkt.Pst in accordance with the Criminal Procedure Code and Law no.31. 1999 in conjunction with Law no.20 of 2001 and the Decision/Judge in the District Court Decision 49/Pid.Sus-TPK/ 2018/PN.Jkt.Pst is Law No. 31 of 1999 in conjunction with Law no.20 of 2001. The type of research is normative law. The nature of the research is descriptive analysis. Data collection techniques using literature search. Data analysis was carried out qualitatively. Arrangements for criminal acts of corruption in the APBN in Law 31/1999 are regulated together with Law 20/2001 from Article 2 to Article 43 of Law 31/1999, Law 20/2001 has Law 31/1999, so Law 20/2001 was made by adding the following articles deemed irrelevant. The author analyzes the judge's statement in the district court decision No. 49/Pid.Sus-TPK/ 2018/PN.Jkt.Pst based on the prosecutor's indictment/demand, because all the elements of the first secondary indictment have been fulfilled, it is appropriate for the trial to find that the defendant is finally and conclusively found guilty of committing a crime of corruption as stipulated in the first secondary indictment, namely the offense of Article 3 of Law no. 31 of 1999 as amended by Law no. 20 of 2001 juncto changes to Law no. 31 of 1999 concerning the Eradication of Corruption Jo. Article 55 (1) of the Criminal Code. Judge's verdict in district court decision 49/Pid.Sus-TPK/2018/ PN.Jkt. that the defendant was sentenced to 2 years in prison with an additional fine of IDR 2,006, 596,939 as compensation minus the confiscated money of IDR 20,000,000.00 and the money was sent to KOI and the State. amounting to Rp. 1,716,596, 939,290,000,000.00 less confiscated money of Rp. 20,000,000.00 and money deposited at the Central Jakarta District Attorney's Office of Rp. 20,000,000. 150,000,000, provided that if the fine is not paid it is replaced by 2 months in prison.*

**Keywords:** *Corruption crime, state budget.*