

*Research Article***Law Enforcement in the Recovery of State Funds from Corruption Crimes**

**Arie Kartika^{1*}, Arizon Mega Jaya², Asep Hakim Zakiran³, Mentari Jastisia⁴,
Suhelihusnaini Ashady⁵, Edi Mulyadi Z.S⁶, Febryani Sabatira⁷**

¹Faculty of Law, Universitas Medan Area, Indonesia

²Supreme Court of the Republic of Indonesia, Indonesia

³Faculty of Law, Universitas Islam Bandung, Indonesia

⁴Faculty of Law, Universitas Wiralodra, Indonesia

⁵Faculty of Law, Universitas Mataram, Indonesia

⁶Faculty of Law, Universitas Sultan Ageng Tirtayasa, Indonesia

⁷Master of Maritime Policy, University of Wollongong, Australia

*ariekartika@staff.uma.ac.id

ABSTRACT

Corruption are not adequately addressed by the current legal framework, which fails to provide appropriate sanctions or follow the Constitution in dealing with such crimes. Simply imposing prison sentences is insufficient; efforts must also be made to recover state losses incurred due to corruption. there are still significant constraints in the implementation and enforcement of the law. This study aim to analyze how the applicable laws are enforced to recover financial losses incurred by the state in cases of criminal corruption; and identify the factors inhibiting the effective implementation of laws related to the recovery of these financial losses. This study employs both normative legal methods and empirical research. The research results suggest that to restore the country's economy affected by criminal corruption, it is necessary to undertake measures such as the foreclosure of assets owned by the convicted individuals. Sanctions should include not only monetary compensation equivalent to the value of the assets obtained through corruption but also criminal fines and decisions on the confiscation of goods. One major internal constraint in recovering state finances is the tendency of convicts to opt for prison sentences rather than paying damages as determined by the court.

Keywords: Law Enforcement; Recovery of State Funds; Corruption Crimes; Recovering State; Financial Losses

A. INTRODUCTION

Corruption is categorized as an extraordinary crime (Farahwati, 2021). These acts not only create problems for individual countries but also pose challenges to the international community, particularly in developing nations. This issue cannot be underestimated, as the impact of corruption is profound, especially on national development and social issues related to workers. Among its effects are the paralysis of organizational functions, the weakening of government structures, and the disruption of state administration, ultimately leading to economic decline, the neglect of public interests, and more (Azman et al., 2022). Corruption is highly detrimental to a country's economy; it can lower the standard of living, hinder economic growth,

and exacerbate the state budget deficit (Kabba, Arjaya, & Widyantara, 2021). Article 3 of Law Number 20 of 2001 on the Eradication of Corruption regulates corruption crimes with objective elements such as abusing authority, opportunities, or facilities due to one's position or status, resulting in financial loss to the state or the national economy, and subjective elements like benefiting oneself, others, or a corporation (Chazawi, 2017).

Restoring financial losses incurred by the state due to corrupt practices is a fundamental goal in the fight against corruption. Recovering state funds is crucial, especially since the prosecution of corruption offenses has only managed to recover approximately 10-15% of the total embezzled funds (Hikmawati, 2019). According to Law Number 31 of 1999 on the Eradication of Corruption, as amended by Law Number 20 of 2001, the objective extends beyond merely punishing offenders; it also aims at the restitution of state losses (Zebua, Jauhari, & Siregar, 2008; Bolifaar et al., 2019). Therefore, current anti-corruption law enforcement prioritizes the restitution of state financial damages from the proceeds of corruption (Yanuar, 2007). The recovery of state financial damages from corruption involves eliminating the offenders' rights over their assets through various means, including asset seizure, freezing, and confiscation by the state, which is the victim of corruption (Amrullah, Maroni, & Pratama, 2023). Legal efforts in this regard may be undertaken by law

enforcement authorities at local, regional, or international levels to ensure that wealth is restored to the rightful state (Adji, 2009).

Despite efforts to combat and eliminate corruption in Indonesia, many corruption cases remain unresolved, particularly in terms of restitution or the recovery of state financial losses, encountering significant obstacles (Mohas et al., 2021). For example, the Harun Masiku case remains unresolved as Harun Masiku fled to another country (Jaya, 2020). Furthermore, corruption cases in Indonesia continue to rise. In 2023 alone, there were 791 corruption cases in Indonesia with 1,695 suspects, resulting in total state losses of IDR 28.4 trillion (Muhammad, 2023). Transparency International (TI) publishes the Corruption Perception Index (CPI) for several countries, including Indonesia. Indonesia's CPI from 2017-2023 can be seen in the following figure:



Picture 1. Indonesia's CPI 2017-2023

(Source : Transparency International, 2023)

According to the chart above, Indonesia's Corruption Perception Index (CPI) score dropped significantly in 2022 to 34. In 2023, the score remained the same at 34, but the country's ranking fell from 110 to 115. This is concerning because corruption has numerous detrimental effects on the nation. It can hinder Indonesia's national goal of creating a prosperous and just society.

While criminal sanctions, such as imprisonment, are imposed, they are not sufficient on their own; efforts to recover state losses caused by corruption must also be pursued. Corruption in Indonesia is a persistent and urgent national issue that has spanned many years. Legal frameworks may fail to protect society if there is a risk of injustice. Therefore, a thorough examination of the enforcement of anti-corruption laws, particularly concerning the restitution of state financial losses, is crucial. A comprehensive study is needed to understand how to enforce laws on the recovery of state financial compensation in cases of corruption and to identify the factors that hinder the implementation of law enforcement aimed at recovering state financial losses in such cases.

Law enforcement is essential for the state to protect its citizens. Addressing criminal acts is crucial to creating a harmonious, orderly, peaceful, and stable society (Rofingi, Rozah, & Asga, 2022). Law enforcement refers to the agencies and employees responsible for

upholding laws, maintaining public order, and ensuring public safety (Jaya et al., 2024a).

According to Soerjono Soekanto, law enforcement is the process of harmonizing values articulated in firm principles and reflecting them in attitudes and actions as part of a series of final-stage value elaborations to create, maintain, and preserve social peace (Soekanto & Mamudji, 2006). Concrete law enforcement involves the practical application of positive law as it should be adhered to. Delivering justice in a case means deciding the law concretely to uphold and ensure compliance with substantive law through the procedural means stipulated by formal law (Dellyana, 2008).

Mulyadi defines the crime of corruption as follows (Mulyadi, 2009):

- 1) Criminality, moral decay, susceptible to bribery, immorality, depravity, and dishonesty.
- 2) Misconduct such as embezzlement of funds, acceptance of bribes, and the like.
- 3) Actions that lead to a situation characterized by malice, wicked and reprehensible behaviour, moral depravity, bribery, and forms of dishonesty. Something that is corrupted, such as words altered or replaced improperly in a corruptive influence sentence.

Corruption involves various moral aspects, including corrupt behavior and conditions, positions within government agencies or apparatus, abuse of power due to bribery, economic and political factors, and nepotism within the bureaucracy (Hartanti, 2008; Pujiyono,

Setiawan, Hutabarat, 2019). Thus, it can be concluded that the term "corruption" has a broad meaning.

Corruption negatively impacts economic growth (Sarıtaş & Özmen, 2021). It is defined as an act that is contrary to the law and either directly or indirectly harms the economy or finances of the state. Additionally, it is perceived as an act contrary to societal values of justice (Simo-Kengne & Bitterhout, 2023).

Historians note that the practice of corruption has existed alongside governmental and political systems. According to Professor John Hogarth, a lecturer in the Faculty of Law at the University of Canada, corruption stems from human greed and the existence of opportunities (Prastika, 2020). The factors motivating an individual to engage in corrupt acts vary widely, but corruption is typically driven by the desire to gain personal, familial, or group benefits. Based on this motive, it is clear that corruption can occur anywhere and at any time, as it is often linked to the pursuit of personal or group gain. Conceptually, in developing countries, corruption is embedded within power structures, sometimes even becoming an integral part of the system itself (Prastika, 2020).

The phenomenon of corruption is considered one of the biggest obstacles to societal development and progress. It serves as a means for those responsible for managing and conserving public funds to obtain personal gain. Therefore, the recovery of state funds reflects the

seriousness and determination of the authorities to combat financial corruption and mitigate its impacts, making it a potent preventive tool against those attempting to acquire state funds through corruption.

The recovery of state financial losses and state economic losses are two distinct concepts, each with its own objectives and definitions. There are several differences between state financial losses and state economic losses:

a. State Financial Losses (Law Number 1 Year 2004 on State Treasury):

1. Definition: State financial losses refer to the shortage of money, securities, or tangible goods with a definite and ascertainable value, resulting from acts of corruption.
2. Understanding: According to civil law, state losses can be calculated based on elements such as replacement costs, losses, and interest due to the non-fulfillment of obligations.
3. Consequences: State financial losses can disrupt the management of the state's finances.

b. State Economic Losses (Law Number 31 Year 1999 on the Eradication of Corruption Crime):

1. Definition: The economic structure of the state is a collective effort based on the principles of familial unity, aimed at the prosperity and well-being of the entire population.
2. Understanding: Causing detriment to the state's economy is an aggravating factor in criminal cases. This does not need to be

present initially, but the element of economic detriment must be proven after establishing the element of financial loss to the state.

3. Consequences: In the event of economic detriment to the state, the economic livelihood will be disrupted, thereby impacting the prosperity and welfare of the population.

From the above explanation, it can be inferred that financial losses incurred by the state due to acts of corruption may not necessarily impact the national economy; however, such occurrences remain detrimental to the nation. Nonetheless, some losses significantly affect the country's economy, evidenced by the magnitude of the losses and the extent of the impact of corrupt practices.

The enforcement of laws to recover state finances from corruption crimes, which result in financial losses due to abuse of authority, is crucial. The recovery of state financial losses caused by corruption is a fundamental issue in combating corruption. Rescuing state finances is vital, considering that current anti-corruption law enforcement only recovers around 10-15 percent of the total funds corrupted. Current anti-corruption law enforcement prioritizes the recovery of state financial losses from perpetrators of corruption (Suteki et al., 2024). The recovery of state financial losses from the proceeds of corruption involves eliminating the perpetrator's rights to assets owned by the state as a victim of corruption. This includes

confiscation, asset freezing, and seizing assets from those who benefit from corruption.

In light of these issues, this research is essential to address the problem of law enforcement in recovering state finances from the proceeds of corruption. The goal is to increase the recovery or return of state finances lost due to corruption crimes. The originality of this research, compared to previous studies, lies in its focus on the intersection between law enforcement of state financial recovery and the obstacles to its implementation.

Several previous studies (state of the art) relate to this research topic. The first is a study by Lukas titled "Overview of Juridical Recovery of State Finances in the Wake of Criminal Corruption Committed by Village Heads." This study concludes that effective supervision is crucial for preventing deviations or misappropriations of village funds. For supervision to be effective, the supervisor must possess both integrity and professionalism. Integrity involves consistency across various aspects of life, being honest, trustworthy, independent, and not susceptible to corruption. Professionalism involves possessing skills, knowledge, and experience in a particular field and the ability to analyze problems effectively (Lukas, 2022).

The second research by Rosita Miladmahesi discusses the "Dynamics of New Recovery Asset Consequences of Corruption in Indonesia." The research concludes that no

specific regulation governs the usurpation of assets. The regulations regarding the usurpation of assets are divided into several *lex specialis*, each with different meanings and regimes (Miladmahesi, 2020).

The third research, by Masytoh YS & Elfrida Ratnawati, titled "Saving State Finances from a Progressive Legal Perspective," concludes that efforts to recover state financial losses from fraudulent acts are still not optimal. The main approach taken by law enforcers, both in prosecution and sentencing, still prioritizes physical punishment. The recovery of state financial losses remains far from the amount lost by the state. Various arrangements have been made to encourage the optimization of state financial recovery. However, in terms of law enforcement, the return of state losses cannot be considered fulfilled. It requires understanding and commitment from law enforcers to consider more solutions from the victim's side, in this case, the state and society as the real victims of fraudulent acts (YS & Ratnawati, 2023).

The fourth journal, written by Ridwan Arifin, titled "Empowering International Cooperation's Role in the Recovery of Assets Resulting from Corruption," concludes that international cooperation among nations has become a key modern approach not only to fighting corruption as an international organized crime but also to returning assets to the country as a form of responsibility to the people. The money embezzled by corrupt individuals belongs to the

people, who should benefit from it. International cooperation, particularly in empowering the role of international efforts in recovering assets from corruption, can be effectively achieved through diplomatic relationships, formal-informal cooperation, or shared commitments (Arifin, 2013).

The fifth research, by Latif & Ramadani, titled "The Recovery of State Losses through Corruption Asset Confiscation: Policies and Obstacles," concludes that the orientation of legal policy toward addressing corruption has shifted from punishment to the recovery of state losses. This effort involves a series of legal policies that legitimize law enforcement officers to confiscate assets resulting from corruption, both through criminal and civil channels. However, existing legal policies face obstacles at both the normative level and in implementation. A strong commitment from the government and law enforcement officials is needed to maximize the seizure of corrupt assets through better legal norms, support for international and cross-sectoral cooperation, and necessary budgetary and technological support (Latif & Ramadani, 2022).

B. RESEARCH METHODS

This study employs both normative and empirical legal research methods. Normative legal research examines laws based on existing legal norms and regulations from both international and Indonesian national legislation (Ridwan, Jaya, & Imani, 2022). This approach systematically

uncovers legal rules, principles, and doctrines to address legal issues (Marzuki, 2017). A key characteristic of normative legal research is its reliance on secondary data sources (Jaya et al., 2023). The legal materials utilized include primary, secondary, and tertiary sources (Jaya et al., 2024b). Primary legal materials consist of international regulations and legislative provisions, while secondary legal materials include literature such as books, articles, journals, and papers. Tertiary legal materials involve relevant internet sources used in the research (Irawan et al., 2024). In contrast, the empirical legal research in this study is informed by the experience of one of the authors, an Ad Hoc Judge on the Corruption Court at the Supreme Court. This experience provides practical insights gained from duties performed at both the District Court and the Supreme Court.

C. RESULT AND DISCUSSION

1. The Enforcement of State Financial Compensation Restitution in Cases of Corruption Criminal Acts

The term "State Finance" is enshrined in the Constitution of the Republic of Indonesia. However, this term still evokes various interpretations because, in reality, state finances are not limited to state funds alone. Regional finances and the finances of other legal entities derived from state assets, such as those separated within State-Owned Enterprises (BUMN) and Regional-Owned Enterprises

(BUMD), are also categorized as state finances. This creates challenges in determining state finances due to differing interpretations regarding the legal status of state funds derived from assets separated within these legal entities (Nelson, 2020).

According to Arifin Surya Atmaja, the concept of state finance refers to all activities closely related to money formed by the state for public interest, regardless of location or purpose (Atmaja, 2005). Following this definition, state finance is synonymous with the concept of national wealth, encompassing all assets with monetary value, such as land, rivers, mines, and mountains within the territory of the Republic of Indonesia, as well as all facilities owned by the Republic of Indonesia acquired through purchase or other means. The concept of state finance is further elaborated in the explanation of Law Number 7 of 2003 on State Finance, which outlines four approaches to formulating state finance: the object approach, subject approach, process approach, and purpose approach (Sutedi, 2022).

The above exposition on the concept of state finance significantly influences the determination of state losses (Fatah, Jaya, & Juliani, 2016). The definition of state financial loss is not explicitly stated in various existing regulations, and many regulations do not clarify its relation to the crime of corruption. The element of state financial loss is the most crucial factor in proving the crime of corruption. A person may be

suspected of committing the crime of corruption if they have caused losses to the state. However, many acts of corruption, such as bribery, do not directly result in financial losses to the state. In law enforcement, the treatment of bribery involving state-owned enterprises and private companies is the same if the crime involves those companies. Therefore, in this context, the process of proving a criminal case, the burden of proof, and the standard of proof are essential elements that cannot be overlooked. However, proving the element of harming state finances in corruption cases is relatively difficult. According to the Corruption Eradication Commission (Komisi Pemberantasan Korupsi or KPK) guidelines, the term "state loss" refers to the reduction of state wealth caused by someone's unlawful actions and/or by unforeseen circumstances beyond human control (*force majeure*). In determining state losses, research must be conducted to ensure that the amount of state financial loss is not determined arbitrarily or estimated.

The restitution of state financial losses is a legal measure that must be undertaken to recover state finances that have been harmed (Zebua, Jauhari, & Siregar, 2008). The restitution of state losses is considered capable of restoring the national economy that has been harmed as a result of corruption. This is reflected in the formulation of Article 18 paragraph (1) letter b of the Law on the Eradication of Corruption Crimes, which stipulates that offenders of corruption crimes may be subject not only to additional

penalties but also to additional criminal penalties, namely the payment of compensatory damages equivalent to the assets obtained from the criminal act of corruption.

Article 18 paragraph (2) of the Corruption Eradication Law also states that "if the convicted person is unable to pay the restitution imposed on them within a maximum period of one (1) month after the court's decision has become legally binding, then the assets and belongings of the convicted person may be seized by the prosecutor and auctioned off to cover the said restitution." Furthermore, paragraph (3) of the same Law explains that "if the convicted person still does not possess sufficient assets to pay the restitution, they shall be sentenced to imprisonment for a period not exceeding the maximum penalty of the underlying offense as stipulated in this law, which has already been determined in the court's decision."

The restitution of state finances from the proceeds of Corruption Criminal Acts is a norm that can stand on its own, based on the legal principle that offenders of corruption crimes should not benefit from the proceeds of corruption (Suhariyanto, 2016). In the context of corruption crimes, asset forfeiture can be applied to assets acquired by offenders from the proceeds of corruption. The forfeiture of assets resulting from corruption crimes can be used to rectify the damages and degradation in the quantity and quality of the economy and to improve the welfare

of the communities affected by the actions of corruption offenders (Saputra, 2017).

The assets or properties subject to seizure in the commission of corrupt criminal acts include:

- 1) Wealth obtained from the proceeds of corrupt practices (Pangaribuan & Fitriadi, 2021).
- 2) Wealth obtained from the proceeds of corrupt practices or activities (Attas, 2023).
- 3) Wealth obtained from the proceeds of corrupt practices or activities that generate profits from acts of providing false information, misleading information, concealing information, destroying information, or providing false testimony (Anantama, Munawir, & Rafiqi, 2020).

Article 4 of Law Number 31 of 1999 on the Eradication of Corruption, in conjunction with Law Number 20 of 2001, states that the restitution of state financial losses or losses to the national economy does not absolve offenders of corruption from criminal liability as stipulated in Articles 2 and 3 of the aforementioned laws. If the offenders have fulfilled the elements of Articles 2 and 3, the recovery of state financial losses does not extinguish their criminal liability. Instead, it serves as one of the mitigating factors for the offenders.

The restitution of state financial losses through criminal proceedings can be pursued via seizure and confiscation. In the trial for the recovery of state financial losses, in addition to imposing primary penalties, the judge may also impose supplementary penalties, such as:

- 1) Confiscation of movable or immovable assets used in or derived from the commission of

corruption offenses (Nazikha, 2015), including companies owned by the convicted party, and the value of items replacing those assets. This is regulated in Article 18 Paragraph (1) of Law Number 31 of 1999 on the Eradication of Corruption Crimes, in conjunction with Law Number 20 of 2001.

- 2) Payment of compensatory money equal to the assets obtained from the act of corruption (Rohromana, 2017). This is regulated in Article 18 Paragraph (1) letter b, Paragraph (2), and Paragraph (3) of Law Number 31 of 1999 on the Eradication of Corruption, as amended by Law Number 20 of 2001.
- 3) The imposition of fines. The Corruption Law utilizes cumulative penal sanctions (imprisonment and/or fine), alternative cumulative sanctions (imprisonment or fine), and determinate sentences (Hanafi, 2017).
- 4) The confiscation of seized goods if the defendant dies (in an in absentia trial) before the verdict is pronounced and there is sufficient evidence that the perpetrator committed the act of corruption (Hafidz, 2011). This is regulated in Article 38 Paragraphs (5), (6), and (7) of Law Number 31 of 1999 on the Eradication of Corruption, as amended by Law Number 20 of 2001.

The additional punishment aims to facilitate the return or recovery of financial losses or state economic losses resulting from corruption crimes (Jaya, 2017). The calculation of economic losses involves two approaches: economic losses and

lost expenditures. By taking actions that do not harm the state economy, law enforcement against corruption can be more effective, and the recovery of state economic losses can be maximized to improve community welfare (Suprayoga, Hartiwingsih, & Rustamaji, 2023).

The return of money from corruption can also be done voluntarily by the defendant. This provides a basis for the judge to reduce the defendant's sentence. Thus, the relationship between the return of corruption proceeds and the criminal sanctions imposed on offenders can be observed (Sianturi et al., 2023). However, the return of corruption proceeds can only serve as grounds for judges to reduce the criminal sentence period for the perpetrator, but it does not eliminate or annul the penalty (Firman, Laia, & Laia, 2023).

2. Factors Inhibiting The Recovery of State Funds from Corruption Crimes

The regulations concerning the recovery of state financial losses are outlined in Law Number 31 of 1999 on the Eradication of Corruption, in conjunction with Law Number 20 of 2001. However, obstacles still exist in implementing these regulations, as follows:

1) Legislative factors

According to Articles 17, 18, 32, 33, 34, and 38C of the Corruption Eradication Law, there are loopholes that allow perpetrators of corruption to evade accountability or avoid confiscation, auctions, and restitution payments. The Criminal Procedure Code (KUHAP) stipulates that only

property obtained directly from a criminal act of corruption or used in such acts, or property belonging to a third party related to the criminal act, can be confiscated. Corruption often involves perpetrators with influential positions or high educational backgrounds. The Criminal Procedure Code provides opportunities for these individuals to take actions that prevent investigators from confiscating their assets, such as disguising assets obtained through corruption as legally obtained, a practice known as money laundering. Therefore, investigators must be meticulous in distinguishing between assets resulting from criminal acts of corruption and those that are not.

2) Duration of Disclosure and Trial Process

The considerable time gap between the occurrence of corrupt acts and the trial process poses difficulties in tracing the money or proceeds of corruption. Often, these are revealed and brought to trial only when the illicit funds have been depleted or converted into other forms that are difficult to recover under the law. This prolonged timeframe may allow offenders to claim an inability to pay the imposed restitution, as the proceeds have already been expended, complicating law enforcement agencies' efforts to trace the offenders' assets (Indriana, 2018). The principle of fast justice aims to handle cases quickly without unnecessary delays, thereby reducing the possibility of uncertain outcomes (Ilham, 2019). However, this principle does not exclude the need for thoroughness and accuracy

in seeking truth and justice (Article 2 Paragraph (4) Law Number 48 of 2009 on Judicial Power).

3) Abuse of Power

The recovery of assets from corruption is further hindered by the misuse of power by economic conglomerates (those in higher economic classes) and high-ranking political figures and state officials (those in higher power classes) who conspire for their own economic interests. In developing countries, there is a presumption that corruption is linked to power and is an inherent part of the system (Prastika, 2020). The sophisticated nature of corruption, coupled with inadequate control, exacerbates this issue. The collusion of powerful figures complicates efforts to uncover and prove the origins of corrupt assets in court, leaving results far from satisfactory (Hasan, 2020). Therefore, there is a need for law enforcers with integrity who are not susceptible to external influence.

4) Tendency of Convicts to Choose Imprisonment as a Subsidiary to the Payment of Restitution

Restitution payments in corruption cases aim to restore state financial losses. The regulation of restitution payments is outlined in Law Number 20 of 2001, amending Law Number 31 of 1999. However, in practice, convicts often choose imprisonment as a substitute for paying restitution due to the imbalance between restitution payment and imprisonment penalties. This leads convicts to prefer imprisonment over paying a large restitution sum. Therefore, it is essential to consider the balance between

imprisonment as a substitute for restitution and the restitution or fines in judicial decisions.

5) Failure of Investigators to Seize Confiscatable Assets

Another obstacle is the failure of investigators to seize assets that can be confiscated for the recovery of state financial losses. As a result, judges are unable to confiscate assets or property in their verdicts, leading to a failure to fulfill the recovery of state financial losses. Judges can only confiscate assets or property to compensate for state financial losses if they have been previously seized by investigators. The success of efforts to confiscate, auction, and compensate assets is crucial for recovering state financial and economic losses.

6) Difficulty in Confiscating Assets Located Abroad

Obstacles also arise in confiscating assets or wealth resulting from acts of corruption located abroad. In international law, several legal instruments facilitate a country's efforts to obtain criminals located in other countries by cooperating with the country where the perpetrator is located to detain, arrest, and extradite them, and return assets or property for prosecution and punishment (Jaya, 2020). Although Indonesia participates in various multilateral initiatives and cooperation, implementing such cooperation has been challenging. International legal processes are often complex and time-consuming, especially

regarding extradition and cross-border legal assistance. Improving international cooperation procedures and frameworks should be a priority to enhance the effectiveness of transnational law enforcement (Kartika et al., 2023).

D. CONCLUSION

Based on the discussion above, it can be concluded that the restitution of state losses is a crucial legal effort required to restore the economy of the state, which has been harmed due to corrupt criminal acts. Several methods for the restitution of state financial losses through criminal legal mechanisms include confiscating the assets (both movable and immovable) of convicted individuals involved in corruption, imposing compensatory payments equivalent to the proceeds obtained from corrupt activities, levying fines as criminal penalties, and determining the confiscation of seized items. The voluntary return of state finances resulting from corrupt acts does not eliminate the criminal element; the judge will only consider it as a mitigating factor when sentencing the defendant.

Challenges in recovering state financial losses arise from the abuse of power, particularly involving the upper economic class (oligarchs) and high-ranking government officials who conspire for group economic interests. In developing countries, it is widely believed that corruption is inherently linked to power and is often seen as part of the system itself. Consequently, some argue that integrated

mitigation efforts should focus on improving the existing legal system. Additionally, there is a tendency for convicts to opt for imprisonment as a substitute for paying restitution, which affects the judge's determination regarding the reimbursement of state finances. Sometimes, the failure of investigators to seize the convict's assets that can be confiscated for state financial recovery exacerbates this issue. Judges can only seize assets or property to compensate for state financial losses if the assets or property have already been seized by investigators.

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