

THE RESTITUTION OF STATE FINANCIAL LOSSES IN LAW ENFORCEMENT AGAINST CORRUPTION CRIME

Rahmayanti
Universitas Pembangunan Panca Budi
rahmayanti@dosen.pancabudi.ac.id

Abstract

Corruption is an extraordinary crime whose eradication must be carried out in an extraordinary way according to the procedure for returning and recovering State losses due to corruption. The objectives of this research are: To analyze the return of state losses in the process of law enforcement of corruption crimes, to analyze the recovery of state financial losses resulting from corruption crimes. The method of approach used in this research is normative juridical. Law enforcement in Indonesia, the return of state financial losses must be carried out, and in handling cases of corruption cases with the return of state financial losses, a statement of state losses from the Supreme Audit Agency is required, and there must also be a clear and accurate report so that it can be fulfilled that the state has suffered losses as a result of corruption cases. Law enforcers in recovering state losses due to corruption by maximizing the return of state losses by confiscating and tracing the assets of the defendant or convict, making the convict pay restitution, seeking public support for the eradication of corruption, equipping facilities and infrastructure for the eradication of corruption, regulating the authority of corruption eradication commission prosecutors and public prosecutors who are appointed and dismissed by the corruption eradication commission must be regulated strictly / based on the applicable law.

Keywords: Corruption; Crime; Law; Restitution.

A. INTRODUCTION

State losses are one of the elements in proving corruption cases related to Article 2 and Article 3 of Law No. 31 of 1999 concerning the eradication of corruption as amended and supplemented by Law No. 20 of 2001 concerning amendments to Law No. 31 of 1999.¹ State losses are the result of unlawful acts or acts of abuse of authority or position. State losses must also be linked to a person's intention in committing unlawful acts or abusing their position or power. State money that is misused will make the state bear losses. The high number of state losses will have a negative impact on the national economy, so efforts to recover state losses are needed to save the country's economy. In Indonesia, the highest contributor to the number of state losses is still occupied by acts of corruption which are increasingly widespread. Corruption is rampant starting from the central to

1 Ridwan, Penerapan Prinsip Persamaan Di Depan Hukum Dalam Penanganan Perkara Tindak Pidana Korupsi Di Pengadilan Negeri Serang, *Jurnal Masalah-Masalah Hukum*, Vol. 51, No. 2, 2022, page.171-178

regional governments, this increasing practice of corruption has become a serious problem for law enforcement efforts in Indonesia.²

State money that is misused will make the state bear losses. The high number of state losses will have a negative impact on the national economy, therefore efforts to recover state losses are needed to save the country's economy.³

In Indonesia, law enforcement continues to be improved and is a top priority for law enforcers, especially the police prosecutors and the Corruption Eradication Commission (KPK), especially regarding acts of corruption in uncovering corruption cases that have emerged and occurred on Indonesian soil today. the investigation stage carried out by law enforcers regarding the disclosure of corruption cases and is highly dependent on maximizing efforts to uncover corruption cases carried out by law enforcers with their authority based on laws and regulations and supported by facilities and infrastructure so that the return of state losses from corruption can be done optimally. Efforts to recover state money losses in corruption crimes are the recovery of money losses suffered by the state, which in reality there are still several obstacles in its implementation both in the procedural and technical stages.⁴

The purpose of handling corruption crimes is to recover lost state money. The way to recover lost state finances can be done in various ways, either through compensation claims, or handling corruption cases. In addition to giving punishment to the perpetrators of corruption, the handling of corruption cases is also aimed at further restoring lost state finances, either by means of compensation demands or by means of civil suits on the assets of the perpetrators of corruption who are not willing to pay compensation for state losses that have been incurred. The handling of corruption cases is what many perpetrators of corruption avoid. The perpetrators of corruption do various things in order to avoid the handling of corruption cases. One of the things that the perpetrators of corruption do is to pay compensation for the findings of the use of state finances that cannot be accounted for. The perpetrators of corruption consider that if the loss has been paid, it can erase the crime. Although it is clearly stated that the payment of state losses does not erase the crime, as stated in article 4 of the Anti-Corruption Law and only lightens the sentence.⁵

Research from Aisyah entitled, "*Returning State Financial Losses in the Implementation of Law Enforcement for Corruption Crimes*" states that

- 2 M. Agus Santoso, Dampak Penjatuhan Pidana Korupsi Bagi Pegawai Negeri yang Sedang Menjalankan Tugas Administrasi Negara, *Jurnal Borneo Administrator*, Vol. 7, No. 2, 2011, page.131.
- 3 Felicia Edbert, *Keuangan Negara Dan Kerugian Negara Di Indonesia Dalam Tindak Pidana Korupsi*, Jakarta, Pemberdayaan dan Perlindungan Konsumen di Era Ekonomi Digital, 20 April 2022, page.513-523
- 4 Sandi Herintus Kabba, Prosedur Pengembalian dan Pemulihan Kerugian Negara Akibat Tindak Pidana Korupsi, *Jurnal Interpretasi Hukum*, Vol. 2, No. 3, 2021, page.573-579
- 5 Penjelasan Pasal 4 UU No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi, sebagaimana diubah dan ditambah dengan UU No. 20 Tahun 2000 tentang Perubahan atas UU No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi.

"Returning state losses due to corruption crimes requires comprehensive efforts to overcome them, namely making efforts to develop the legal system, because basically corruption is a systemic crime closely related to power. The Anti-Corruption Law, especially in Article 2 and Article 3, does not explicitly mention which agency or party is authorized to determine the calculation of state losses, in practice judges and prosecutors calculate state financial losses in corruption cases.⁶ Another research from Juangga Saputra entitled "Criminal Law Enforcement to Restore State Financial Losses through Asset Forfeiture of Corruption Proceeds" states that "The mechanism of asset forfeiture of the proceeds of corruption controlled by third parties by perpetrators of corruption used by law enforcement with the mode and / or mechanism, among others; When corrupt officials or criminals who make a lot of money tend to use funds; Law enforcers conducting searches of suspects and related building land can recognize documents or references to land property; The property can be equated with the name of another person; This mode can be proven and the acquisition of information from the suspect can be used to identify the existence of related documents; Especially documents stored in the name other than the suspect, such as relatives or other third parties."⁷

Research conducted by Aisyah with the title Return of State Financial Losses in the Implementation of Law Enforcement for Corruption Crimes, where crimes by hiding money or property of corruption crimes from the government or organizations by inserting funds or money into the financial system so that the money looks like it comes from legal activities, while the crime of corruption is someone who gives or promises something to another person to perform an act that violates his authority and the person who receives the gift is also a criminal offense. Efforts to recover the wealth of the proceeds of crime or criminal acts of corruption have resulted in financial repatriation of state losses as an additional punishment in criminal court decisions by judges against the wealth owned by those convicted of corruption.⁸ Then the research conducted by Visilia Kumakauw with the title Concerning The Return Of State Financial Damages In Corruption Crimes that Regarding the return of state finances as a result of the proceeds of the proceeds of corruption, the law states that the return of state finances as a result of the crime of corruption actually already exists in the legislation, namely through Law No. 31 of 1999 but the process is more of a mechanism that will be investigated by will be investigated by law enforcers starting from investigation, prosecution, to from investigation, prosecution to court

6 Aisyah, Pengembalian Kerugian Keuangan Negara dalam Pelaksanaan Penegakan Hukum Tindak Pidana Korupsi, *Jurnal Mecatoria*, Vol. 13, No. 2, 2020, page.178-187

7 Juangga Saputra Dalimunthe, Penegakan Hukum Pidana Pengembalian Kerugian Keuangan Negara Melalui Perampasan Aset Hasil Tindak Pidana Korupsi, *Jurnal Indonesia Sosial Sains*, Vol. 1, No. 2, 2020, page.64-81

8 Aisyah, Immanuel Simanjuntak, Masitah Pohan, Returns of State Financial Losses in Implementing Corruption Criminal Law Enforcement, *Jurnal Mercatoria*, Vol 13 No. 2, 2020, page.178-187

that gets a verdict.⁹ The findings in this study are that in the handling of corruption cases with the recovery of state financial losses, a statement of state losses from the Supreme Audit Agency is required, and there must also be a clear and accurate report so that it can be fulfilled that the state has suffered losses due to corruption cases.

Based on the description above, the purpose of this study are: To analyze the recovery of state losses in the process of law enforcement of corruption crimes, to analyze the recovery of state financial losses resulting from corruption crimes.

B. RESEARCH METHODS

This research method is descriptive analytical describing legal issues regarding law enforcement and recovery of state financial losses resulting from corruption cases. The approach used is normative juridical. The approach method used in this research is a statutory approach.¹⁰ Secondary data includes primary and secondary and tertiary legal materials. Primary legal materials are in the form of laws and regulations. Secondary legal materials consist of textbooks, legal journals, results of previous research, opinions of scholars, and other publications. Tertiary legal materials that provide guidance or explanation of primary and secondary legal materials such as legal dictionaries, encyclopedias and others. Drawing conclusions is done in a deductive way, namely drawing conclusions from a general problem to concrete problems.

C. RESULTS AND DISCUSSION

1. The Return of State Losses in the Corruption Law Enforcement Process

Corruption is generally committed by people who have power in a certain position so that the characteristics of characteristics of the crime of corruption are always related to the abuse of power.¹¹ In various parts of the world, corruption has always received more attention than other criminal acts. Its impact can touch various areas of life. Corruption is a serious problem, because it can jeopardize the stability, security of society, socio-economic development, and damage democratic values and morality because gradually this act seems to become a culture. Corruption is a threat to the ideals of a just and prosperous society.¹²

In law enforcement of corruption crimes that harm state finances or the state economy, not only impose penalties for the perpetrators of corruption, but also impose penalties for the perpetrators of corruption,¹³ but have thought about the recovery of state losses. That is, with the

9 Visilia Kumakauw, Concerning The Return Of State Financial Damages In Corruption Crimes, *Lex Crimen*, Vol. X, No. 13, Des 2021, page.146-155

10 Diantha, *Metodologi Penelitian Hukum Normatif Dalam Justifikasi Teori Hukum*, Jakarta, Prenada Media Group, 2016, page 12.

11 Rohim, *Modus Operandi Tindak Pidana Korupsi*, Jakarta, Pena Multi Media, 2008, page.7

12 Evi Harianti, *Tindak Pidana Korupsi*, Jakarta, Penerbit Sinar Grafika, 2008, page. 1

13 Visilia Kumakauw, Kajian Hukum Mengenai Pengembalian Kerugian Keuangan Negara Dalam Tindak Pidana Korupsi, *Lex Crimen*. Vol. 10, No. 13, 2021, page.149-154

process of returning state losses. The return of state losses is carried out by asset recovery. Asset recovery is the process of handling assets resulting from crime carried out in an integrated manner at every stage of law enforcement, so that the value of these assets can be maintained and returned in full to victims of crime, including to the state. Asset recovery also includes all preventive measures to keep the value of these assets from decreasing.¹⁴

One of the objectives of law enforcement is the implementation of legal certainty and peace in society.¹⁵ Law enforcement can be interpreted as a series of actions taken by law enforcement officials, and broadly speaking it can also be interpreted as how a good legal product and how the legal product is applied properly.¹⁶ The return of state losses is said to be able to erase the crime of corruption, where one of the elements of the crime of corruption is the element of state losses.¹⁷ If there has been a return of state finances, the element of state loss in the crime of corruption is lost, (the return of state losses is carried out before the investigation process). The differences in opinion or interpretation mentioned above will create legal uncertainty, whether the return of state losses before the investigation process can remove the criminal offense. The difference in interpretation regarding whether or not the return of state losses can erase the criminal offense is also still a matter of debate between law enforcement and legal counsel.

The financial return of the proceeds of corruption is an independent norm, with the legal principle that the perpetrators of corruption should not benefit from the proceeds of corruption. In the context of criminal acts committed by perpetrators of criminal acts, the confiscation of assets resulting from corruption can be used to repair the condition of damage and degradation of the quantity and quality of the economy and the welfare of the people affected by the perpetrators of corruption.¹⁸

Article 4 of Law 31 of 1999 states, among other things, that the return of losses to state finances or the state economy does not eliminate the criminalization of the perpetrators of corruption as referred to in Article 2 and Article 3 of the Law. Then, in the explanation of Article 4 of Law 31 of 1999, it is explained as follows: In the event that the

14 Widyo Pramono, Peran Kejaksaan Terhadap Aset Revocery Dalam Perkara Tindak Pidana Korupsi, Pelatihan Hukum Pidana dan Kriminologi, Asas-asas Hukum Pidana dan Kriminologi serta Perkembangannya Dewasa ini, Yogyakarta, Kerjasama MAHUPIKI dan Universitas Gadjah Mada, 23-27 February 2014, page. 4.

15 Sanyoto, Penegakan Hukum di Indonesia, *Jurnal Dinamika Hukum*, Vol. 8, No. 3, 2008, page.131-145

16 Budimansyah, 2017, Rekonstruksi dari Penegakan Hukum Undang-undang Menuju Penegakan Hukum Demi Keadilan yang Substantif, *Jurnal Hukum Media Bhakti*, Vol. 112, No. 14, page.186

17 Moh. Choirul Huda, Pengembalian Keuangan Negara dalam Konteks Kasus Tindak Pidana Korupsi Kepala Desa, *Jurnal Anti Korupsi*, Vol. 3, No. 1, 2013, page.17-31

18 Nasrah Hasmiati Attas, Eksekusi Uang Pengganti Dalam Upaya Pengembalian Kerugian Keuangan Negara Terhadap Tindak Pidana Korupsi, *JDA: Journal Delik Adpertisi*, Vol. 2, No. 1, 2023, page.11-20

perpetrator of the criminal act of corruption as referred to in Article 2 and Article 3 has fulfilled the elements of the article in question, then the return of losses to state finances or the state economy does not eliminate the punishment against the perpetrator of the criminal act.¹⁹ The return of state financial or economic losses is only one of the mitigating factors.

Law enforcement in cases of alleged corruption and payment of state losses can be carried out, but what needs to be prioritized is that a state loss examination²⁰ (PKN) must be carried out by an authorized institution to determine or declare the existence of state losses.²¹ The results of this state loss examination are obtained as preliminary evidence in the form of letters to fulfill the elements of state losses as in Article 2 and Article 3 of the Anti-Corruption Law. In the trial process, it will also be necessary to prove state losses, because article 2 and article 3 of the Anti-Corruption Law have turned into material offenses and state losses as a result of corruption must be proven.²² Proof of state losses requires evidence that states the existence of state losses even though payments have been made. The handling of this case is also supported by a statement that state losses have occurred from the authorized institution, in this case the *Badan Pemeriksa Keuangan* (BPK).²³

Here it can be seen that even though there has been a return of state losses, the return of state losses does not erase the criminal offense and or in other words the element of state losses remains even though there has been a return of state losses.²⁴

2. The Recovery of State Financial Losses resulting from Corruption Crime

Since 2008, the Draft Law on Criminal Asset Forfeiture has been initiated by the Center for Financial Transaction Reports and Analysis (PPATK) and was completed in 2012.²⁵ However, for almost a decade, legal politics has been less favourable, resulting in the Draft Law on Asset Forfeiture being buried at the bottom of the waste of a corrupt

19 Djoko Sumaryanto, *Ius Constituendum Pembalikan Beban Pembuktian dan Pengembalian Kerugian Keuangan Negara Dalam Tindak Pidana Korupsi*, Surabaya, CV. Jakad Media Publishing, page. 129

20 Rivaldo valini, Prosecutorial Intelligence In Law Enforcement Corruption Crimes In Indonesia, *Russian Law Journal*, Vol. XI, Issue. 5, 2023, page.1350-1360

21 Ade Mahmud, Urgensi Penegakan Hukum Progresif Untuk Mengembalikan Kerugian Negara Dalam Tindak Pidana Korupsi, *Jurnal Masalah-Masalah Hukum*, Vol. 49 No. 3, 2020, page.256-271

22 *Ibid*

23 Edy Suranta Tarigan, Eksistensi Kewenangan Jaksa dalam Menentukan Unsur Kerugian Keuangan Negara Sebagai Pembuktian pada Perkara Tindak Pidana Korupsi, *Locus Journal of Academic Literature Review*, Vol. 2, Issue. 2, 2023, page.183-192

24 Lapatawe B. Hamka, Reevaluation of the Concept of State Losses in Corruption (Analysis in the Perspective of Restorative Justice), *International Journal of Research and Innovation in Social Science (IJRISS)*, Vol. VI, Issue. XII, December 2022, page.513-520

25 Agni Pratiwi Agasi, *Strategi Pemberantasan Korupsi: Buku Anti Korupsi*, Magelang, Pustaka Rumah Cinta, 2020, page.35

political system. The discourse on the Draft Law on Asset Forfeiture should be anchored in a legal politics that is oriented towards the needs of the people and legal sovereignty, not political sovereignty. As a democratic country that adheres to a system of representation, legal politics has a fundamental role in the state.²⁶ Padmo Wahjono defines legal politics as the wisdom of state administrators in determining the criteria for making something a law. That is, the dimensions of the study of legal politics try to answer questions about which legal regulations should be made law along with the basic reasons and objectives of enacting a statutory regulation.²⁷

The tug-of-war over the Draft Law on Asset Forfeiture indicates that the political authenticity of the lawmakers' law is degraded by the crystallization of competing political wills to save their interests, either through political compromise or through the dominance of the largest political forces.²⁸

The Asset Forfeiture Bill is urgently prioritized because saving assets from corruption is one of the effective instruments to save the country from falling into decline.²⁹ The action to save state assets includes tracking assets, managing assets, handing over assets, as well as utilizing and monitoring assets that have been handed over. So far, the assets of the perpetrators of criminal acts have only been given the attribute of evidence of the proceeds of crime, so far from the concept of restoring state losses.³⁰ Asset recovery can begin with asset tracing. The aim is to determine the existence and type of assets hidden from the proceeds of criminal acts, which will be used to compensate state losses. Tracing is carried out by following, uncovering and ensuring the existence of assets resulting from corruption through research of information or evidence.³¹

Asset tracing allows cooperation with related institutions such as Financial Service Providers, the Corruption Eradication Commission (KPK), and the financial transaction reporting and analysis center (PPATK). When assets from corruption are traced, law enforcers can take legal steps in the form of confiscation, temporary freezing to prevent transfer, confiscation, or seizure as a form of forced takeover of ownership rights to assets from corruption through court decisions.

26 Made Oka Cahyadi Wiguna, Pentingnya Prinsip Kebijakan Berdasarkan Pancasila Dalam Kehidupan Hukum Dan Demokrasi Indonesia, *Jurnal Ilmiah Kebijakan Hukum*, Vol. 15, No. 1, 2021, page.133-148

27 Adit Saputra, Peningkatan Pembangunan Ekonomi Melalui Politik Hukum Omnibus Law, *At-Tanwir Law Review*, Vol. 2, No. 2, 2022, page.155-161

28 *Ibid*

29 Rika Dwi Juliani, Pengembalian Aset Hasil Korupsi Dan Penanggulangan Korupsi Melalui Penyitaan Non-Convictionbased Asset Forfeiture: Tinjauan Hukum Indonesia Dan United Nations Convention Against Corruption (UNCAC) 2003, *Jurnal Educatio*, Vol. 9, No. 1, 2023, page.273-280

30 Heri Joko Saputro, Tofik Yanuar Chandra, Urgensi Pemulihan Kerugian Keuangan Negara Melalui Tindakan Pemblokiran Dan Perampasan Aset Sebagai Strategi Penegakan Hukum Korupsi, *Mizan: Journal of Islamic Law*, Vol. 2, No. 2, 2021, page. 273-291

31 Rika Dwi Juliani, Pengembalian Aset. *Loc. Cit.*

Indeed, the legal basis for the seizure of assets resulting from corruption is partially regulated in the Law on the Eradication of Corruption. Article 18 paragraph (1) states that in addition to the additional punishment as referred to in the Criminal Code, as an additional punishment, among others, is the confiscation of tangible or intangible movable property or immovable property used for or obtained from the crime of corruption, including companies owned by the convicted person where the crime of corruption was committed, as well as the goods that replace these goods.³²

Forfeiture is qualified into two types, namely in persona and in rem forfeiture.³³ In persona forfeiture is part of the criminal sanctions imposed on a person based on a criminal court decision. The mechanism is that the application for asset forfeiture is submitted together with the prosecution file. Prosecutors are obliged to prove that the assets to be confiscated are the proceeds or means of a criminal offense.³⁴

Forfeiture in rem is a civil forfeiture preceded by a lawsuit against the asset. The mechanism is separate from the criminal justice process and requires proof that a property has been tainted by a criminal offense. According to the Draft Law on Asset Forfeiture, in rem forfeiture is an action by the state to take over assets through a court decision in a civil case based on stronger evidence that the assets are suspected of originating from a criminal offense or being used for a criminal offense.³⁵

The money from corruption that is used must be returned by the convicted of corruption in the form of compensation money the same amount as the property obtained from the crime of corruption. This is can also be seen from Article 4 of the Anti-Corruption Corruption Eradication Law, which implicitly states that there is a return of state finances in the crime of corruption. However, the return of losses state finances or the state economy is only one of the mitigating factors, not eliminating the criminal sanction.

There is no other choice in efforts to recover state losses other than narrowing the traffic of assets of corruptors. Therefore, first, the state administrators must return to the *khithah* of realizing the concept of a welfare state for all people, not the welfare of corruptors. Second, present authentic legal politics by including laws that specifically regulate the seizure of assets resulting from criminal acts in the national legal system. Third, improving legal institutions related to mutual cooperation

32 Kalimatul Jumroh, *Pengembalian Aset Negara dari Pelaku Tindak Pidana Korupsi*, Bengkulu, CV. Ziege Utama, 2015, page. 42

33 Pardomuan Gultom, Analisis Sosiologi Hukum Terhadap Kemungkinan Dapat Diterapkannya Restorative Justice Dalam Perkara Tindak Pidana Korupsi Di Indonesia (Sociological Analysis of Law on the Possibility of Implementing Restorative Justice in Corruption Crime Cases in Indonesia), *Jurnal Hukum dan Kemasyarakatan Al-Hikmah*, Vol. 3, No. 1, 2022, page.154-177

34 *Ibid*

35 Arizon Mega Jaya, Implementation of Asset Deprivation of Criminal Act of Corruption, *Cepalo*, Vol. 1, No. 1, 2019, page.21-30.

relations between countries in order to facilitate the tracking and confiscation of assets resulting from criminal acts.

In brief, the author argues that law enforcers in recovering state losses due to corruption by maximizing the return of state losses by confiscating and tracing the assets of the defendant or convict, requiring the convict to pay restitution, seeking public support for the eradication of corruption, equipping facilities and infrastructure to eradicate corruption, regulating the authority of KPK prosecutors and public prosecutors who are appointed and dismissed by the Corruption Eradication Commission (KPK) must be strictly regulated / based on the applicable law.

D. CONCLUSION

Law enforcement in Indonesia, the return of state financial losses must be carried out, and in handling cases of corruption cases with the return of state financial losses, a statement of state losses from the Supreme Audit Agency is required, and there must also be a clear and accurate report so that it can be fulfilled that the state has suffered losses as a result of corruption cases. The recovery and return of state financial losses in corruption cases are in accordance with the rules set by the government, namely in the law on eradicating corruption, the authorized institution, namely the Corruption Eradication Commission, and all authorized agencies. The law enforcers in recovering state losses due to corruption by maximizing the return of state losses by confiscating and tracing the assets of the defendant or convict, requiring the convict to pay restitution.

BIBLIOGRAPHY

Books:

- Agni Pratiwi Agasi, 2020, *Strategi Pemberantasan Korupsi: Buku Anti Korupsi*, Pustaka Rumah Cinta, Magelang;
- Diantha, 2016, *Metodologi Penelitian Hukum Normatif Dalam Justifikasi Teori Hukum*, Prenada Media Group, Jakarta;
- Djoko Sumaryanto, 2017, *Ius Constituendum Pembalikan Beban Pembuktian dan Pengembalian Kerugian Keuangan Negara Dalam Tindak Pidana Korupsi*, CV. Jakad Media Publishing, Surabaya;
- Evi Harianti, 2008, *Tindak Pidana Korupsi*, Penerbit Sinar Grafika, Jakarta;
- Kalimatul Jumroh, 2015, *Pengembalian Aset Negara dari Pelaku Tindak Pidana Korupsi*, CV. Ziege Utama, Bengkulu;
- Felicia Edbert, *Keuangan Negara Dan Kerugian Negara Di Indonesia Dalam Tindak Pidana Korupsi*, Pemberdayaan dan Perlindungan Konsumen di Era Ekonomi Digital, 20 April 2022, Jakarta;
- Rohim, 2008, *Modus Operandi Tindak Pidana Korupsi*, Pena Multi Media, Jakarta;

Journals:

- Ade Mahmud, Urgensi Penegakan Hukum Progresif Untuk Mengembalikan Kerugian Negara Dalam Tindak Pidana Korupsi, *Jurnal Masalah-Masalah Hukum*, Vol. 49, No. 3, 2020;
- Adit Saputra, Peningkatan Pembangunan Ekonomi Melalui Politik Hukum Omnibus Law, *At-Tanwir Law Review*. Vol. 2, No. 2, 2022;
- Aisyah, Pengembalian Kerugian Keuangan Negara dalam Pelaksanaan Penegakan Hukum Tindak Pidana Korupsi, *Jurnal Mecatoria*, Vol. 13, No. 2, 2020,
- Arizon Mega Jaya, Implementation of Asset Deprivation of Criminal Act of Corruption, *Cepalo*, Vol. 1, No. 1, 2019;
- Budimansyah, Rekonstruksi dari Penegakan Hukum Undang-undang Menuju Penegakan Hukum Demi Keadilan yang Substantif, *Jurnal Hukum Media Bhakti*, Vol. 112, No. 14, 2017;
- Edy Suranta Tarigan, Eksistensi Kewenangan Jaksa dalam Menentukan Unsur Kerugian Keuangan Negara Sebagai Pembuktian pada Perkara Tindak Pidana Korupsi, *Locus Journal of Academic Literature Review*, Vol. 2, Issue. 2, 2023,
- Heri Joko Saputro, Tofik Yanuar Chandra, Urgensi Pemulihan Kerugian Keuangan Negara Melalui Tindakan Pemblokiran Dan Perampasan Asset Sebagai Strategi Penegakan Hukum Korupsi, *Mizan: Journal of Islamic Law*, Vol. 2, No. 2, 2021;
- Juangga Saputra Dalimunthe, Penegakan Hukum Pidana Pengembalian Kerugian Keuangan Negara Melalui Perampasan Aset Hasil Tindak Pidana Korupsi, *Jurnal Indonesia Sosial Sains*, Vol. 1, No. 2, 2020;
- Lapatawe B. Hamka, Reevaluation of the Concept of State Losses in Corruption (Analysis in the Perspective of Restorative Justice), *International Journal of Research and Innovation in Social Science (IJRISS)* |Vol. VI, Issue. XII, December 2022;
- M. Agus Santoso, Dampak Penjatuhan Pidana Korupsi Bagi Pegawai Negeri yang Sedang Menjalankan Tugas Administrasi Negara, *Jurnal Borneo Administrator*, Vol. 7, No. 2, 2011;
- Made Oka Cahyadi Wiguna, Pentingnya Prinsip Kebijakan Berdasarkan Pancasila Dalam Kehidupan Hukum Dan Demokrasi Indonesia, *Jurnal Ilmiah Kebijakan Hukum*, Vol. 15, No. 1, 2021;
- Moh. Choirul Huda, Pengembalian Keuangan Negara dalam Konteks Kasus Tindak Pidana Korupsi Kepala Desa, *Jurnal Anti Korupsi*, Vol. 3, No. 1, 2013;
- Nasrah Hasmiati Attas, Eksekusi Uang Pengganti Dalam Upaya Pengembalian Kerugian Keuangan Negara Terhadap Tindak Pidana Korupsi, *JDA: Journal Delik Advertisi*, Vol. 2, No. 1, 2023;

- Pardomuan Gultom, Analisis Sosiologi Hukum Terhadap Kemungkinan Dapat Diterapkannya Restorative Justice Dalam Perkara Tindak Pidana Korupsi Di Indonesia (Sociological Analysis of Law on the Possibility of Implementing Restorative Justice in Corruption Crime Cases in Indonesia), *Jurnal Hukum dan Masyarakat Al-Hikmah*, Vol. 3, No. 1, 2022;
- Ridwan, Penerapan Prinsip Persamaan Di Depan Hukum Dalam Penanganan Perkara Tindak Pidana Korupsi Di Pengadilan Negeri Serang, *Jurnal Masalah-Masalah Hukum*, Vol. 51, No. 2, 2022;
- Rika Dwi Juliani, Pengembalian Aset Hasil Korupsi Dan Penanggulangan Korupsi Melalui Penyitaan Non-Convictionbased Asset Forfeiture: Tinjauan Hukum Indonesia Dan United Nations Convention Against Corruption (UNCAC) 2003, *Jurnal Educatio*, Vol. 9, No. 1, 2023;
- Rivaldo valini, Prosecutorial Intelligence In Law Enforcement Corruption Crimes In Indonesia, *Russian Law Journal*, Vol. XI Issue. 5, 2023;
- Sandi Herintus Kabba, Prosedur Pengembalian dan Pemulihan Kerugian Negara Akibat Tindak Pidana Korupsi, *Jurnal Interpretasi Hukum*, Vol. 2, No. 3, 2021;
- Sanyoto, Penegakan Hukum di Indonesia, *Jurnal Dinamika Hukum*, Vol. 8 No. 3, 2008;
- Visilia Kumakauw, Kajian Hukum Mengenai Pengembalian Kerugian Keuangan Negara Dalam Tindak Pidana Korupsi, *Lex Crimen*. Vol. 10, No. 13, 2021;
- Widyo Pramono, 23-27 February 2014, Peran Kejaksaan Terhadap Aset Revocery Dalam Perkara Tindak Pidana Korupsi”, Pelatihan Hukum Pidana dan Kriminologi “Asas-asas Hukum Pidana dan Kriminologi serta Perkembangannya Dewasa ini, Kerjasama MAHUPIKI dan Universitas Gadjah Mada, Yogyakarta;

Regulations:

- Undang-Undang No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi.