

## **Effectiveness of State Financial Returns as a Settlement of Corruption Crimes Based on Benefit (Case Study: Tanjungpinang District Attorney's Office)**

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**Abstract.** *State financial losses due to deviant or unlawful state financial management must be returned so that state finances are in their original state to finance the implementation of state governance in order to achieve state goals. The purpose of this study is to determine and analyze the effectiveness of returning state finances as a settlement of corruption crimes based on benefits. To analyze the obstacles and solutions to returning state finances as a settlement of corruption crimes. The approach method used in this writing is empirical legal research. The results of this study are (1) The effectiveness of returning state finances as a settlement of corruption crimes in the Tanjung Pinang District Attorney's Office has been running well, while the factors of effectiveness that influence it, legal factors: Article 18 of the Corruption Law, which regulates additional penalties in the form of replacement money, is often not equipped with detailed mechanisms regarding asset tracking, confiscation, and execution; Law enforcement factors: bureaucratic obstacles with the BPK/BPKP in the audit process of corruption defendants; Cultural factors: a permissive culture towards corruption that is still developing in society; Facilities and infrastructure factors: The Attorney General's Office also does not have facilities and infrastructure related to crimes in banking related to corruption; and community factors: low community participation in eradicating corruption. (2) Obstacles in efforts to return state finances as a settlement of corruption at the Tanjung Pinang District Attorney's Office include internal factors such as the application of ineffective sanctions and obstacles in the execution of decisions by prosecutors, as well as external factors such as unclear laws and regulations and low community participation. To overcome these obstacles, a revision of the law is needed that adjusts sanctions to the impact of the crime, strengthening the capacity of law enforcement through training and technology, and community education to increase public awareness and support.*

**Keywords:** *Corruption; Effectiveness; Finances.*

## 1. Introduction

Corruption is a special crime regulated outside the Criminal Code (hereinafter referred to as the KUHP). Corruption is a crime by means of bribery, manipulation or unlawful acts that harm state finances or the state economy, harm public welfare or interests. That over time the development of corruption has also continued to increase significantly from year to year, both in terms of the number of cases that have occurred in Indonesia and the amount of state financial losses that are increasingly large and even carried out systematically.<sup>1</sup>

Corruption according to Fockema Andrea comes from the Latin *corruptio* or *corruptus*. Furthermore, it is stated that *corruptio* also comes from the original word *corrumpere*, an older Latin word. From Latin it came down to many European languages, such as English, namely *corruption*, *corrupt*; French, namely *corruption*; and Dutch, namely *corruptie* (*korruptie*). From Dutch it came down to Indonesian, namely "korupsi". Then in the Great Dictionary of the Indonesian Language, corruption is defined as the misappropriation or misuse of state money (companies, organizations, foundations, etc.) for personal or other people's interests. Corruption occurs where there is a monopoly on power and discretion (the right to deviate from a policy), but in conditions of no accountability. In a narrow sense, corruption means the neglect of certain standards of behavior by the authorities in order to fulfill their own interests.<sup>2</sup>

One of the elements in the crime of corruption is the existence of state financial losses. Regarding these state financial losses, the Government has made the Corruption Law, both the old one, namely Law Number 3 of 1971 and the new one, namely Law Number 31 of 1999 in conjunction with Law Number 20 of 2001, establishing a policy that state financial losses must be returned or replaced by the perpetrators of corruption. Law Number 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Corruption as a fairly strategic means to return state losses due to corruption, so that additional criminal penalties for payment of replacement money must be implemented as optimally as possible. If you look at the material provisions for the criminal penalty for payment of replacement money in Law No. 20 of 2001, it seems to provide great hope that state losses can be returned, but this hope is dimmed after seeing

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<sup>1</sup> Ifrani, Corruption as an Extraordinary Crime, *Al 'Adl Jurnal Hukum*, Vol. 9, No. 3, 2017, pp. 319-336

<sup>2</sup>Fockema. *ASJ Rechtsgeleerd Handwoordenboek*, translated by Walter Siregar, Bij JB Wolter uitgeverij. NV Groningen. Jakarta, 1951, p. 4

the reality where state losses from year to year are increasing due to the increasing number of corruptors.<sup>3</sup>

To save the state's financial losses, law enforcement officers carried out additional criminal penalties in the form of imposing replacement money. The state managed to secure state assets worth Rp 1.44 trillion.<sup>4</sup> Through the efforts of additional criminal verdicts of compensation by the first instance court of Rp. 1.44 trillion is a fantastic figure that has been successfully secured by law enforcement, but this is considered unsuccessful when compared to the losses suffered by the state in that year (2017). The state as a victim of corruption, in that year suffered losses with total assets worth Rp. 29.41 trillion. Then in the last 2 years, namely in 2020 and 2021, the state again suffered losses that were almost 3 times greater than in 2017, namely in 2020 the state's losses due to corruption were worth Rp. 56.7 trillion.<sup>5</sup> The success of the implementation of additional criminal penalties of Rp. 8.9 trillion in replacement money, while in 2021, state losses reached Rp. 62.1 trillion,<sup>6</sup> with additional criminal penalties of Rp. 1.4 trillion. This shows that between state losses and assets that have been successfully saved through the concept of additional criminal penalties of monetary penalties, the success rate is 2% each year.

State financial losses resulting from deviant or unlawful state financial management must be returned so that state finances return to their original state to finance the implementation of state governance in order to achieve state goals.<sup>7</sup> The state's efforts to return the state's financial losses have prepared legal instruments in the context of criminal law. The criminal law instrument related to the return of state financial losses through the courts is the Corruption Eradication Law.<sup>8</sup>

The legal regulation of the return of state financial losses has a very important existence and urgency for the sustainability of the economy and the continuation of national development as a whole. Because by returning state financial losses through enforcement and regulation of law in cases of corruption, it can create a healthy state economic climate and only with a healthy economy, the state can fill

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<sup>3</sup>Yuda Musatajab and Mulyadi A. Tajuddin, Replacement Money as an Alternative to Recover State Losses in Corruption Cases, *Jurnal Restorative Justice*, Vol. 2, No. 1, 2018, pp. 52-66

<sup>4</sup>Indonesia Corruption Watch, End of Year Notes Indonesia Corruption Watch 2017 <https://antikorruption.org/id/article/dataan-akhir-tahun-indonesia-corruption-watch-2017> accessed on August 2, 2024

<sup>5</sup>Indonesia Corruption Watch, Results Of Monitoring Of The 2020 Corruption Verdicts <https://antikoburu.org/sites/default/files/document/Tren%20Vonis%202020%20%28ver-si%20english%29.pdf> accessed on August 2, 2024

<sup>6</sup>Indonesia Corruption Watch, Report on Trends in Corruption Cases in 2021, <https://antikoburu.org/sites/default/files/document/Laporan%20Tren%20Penindakan%20Kasus%20Korup%20Tahun%202021.pdf> accessed on August 2, 2024

<sup>7</sup>Sudarto, *Criminal Law 1*, Alumni, Bandung, 1977, p. 20

<sup>8</sup>Muh. Djafar Saidi (et. al), *State Financial Law Theory and Practice*, PT. Raja Grafindo Persada, Jakarta, 2017, pp. 180-181

and carry out development well in all fields. On the other hand, if the economy is not healthy, of course the state will stumble and slump in running the wheels of development activities, the impact of which will also be felt by the community itself. So that optimizing the arrangement of legal arrangements for the return of state financial losses is very important, in order to return state financial losses better and more professionally so that the return of state financial losses from the results of corruption can be arranged to enter the state treasury with optimal results as expected.<sup>9</sup>

One form of legal regulation for the return of state financial losses in corruption cases is by having special minimum criminal provisions in the formulation of the crime against the perpetrators of corruption. Given, because of the special minimum criminal provisions applied to the formulation of the crime for the perpetrators of corruption, there is a suggestion and a very deep psychological burden on the corruptors to immediately return the state financial losses as soon as possible. Because the ratio of the special minimum criminal provisions applied to the formulation of the crime in corruption cases is qualified as crimes containing elements of aggravation, which is different from the general criminal provisions known in the Criminal Code (KUHP) which is more familiar with the maximum criminal provisions.<sup>10</sup>

The purpose of this study is to determine and analyze the effectiveness of the return of state finances as a settlement of corruption crimes based on benefits; to analyze the obstacles and solutions to the return of state finances as a settlement of corruption crimes.

## **2. Research methods**

The approach method used in compiling this journal is empirical legal research. The specifications in this study are descriptive analytical. The types and sources of data use secondary data. The data analysis used in this study is qualitative analysis.<sup>11</sup>

## **3. Results and Discussion**

### **3.1 Effectiveness of State Financial Returns as a Settlement of Corruption Crimes Based on Benefit at the Tanjung Pinang District Attorney's Office**

The government's efforts to improve the quality of public services as one of the efforts to improve the development of the national and regional economy, one of which is through government procurement of goods and services. However, the

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<sup>9</sup>Juangga Saputra Dalimunthe. Criminal Law Enforcement for the Return of State Financial Losses Through Confiscation of Assets Proceedings of Corruption Controlled by Third Parties. Indonesian Journal of Social Science, Vol. 1, No. 2, 2020, pp. 64–81.

<sup>10</sup>Faisal Rachman Januar, Legal Construction of the State Attorney's Claim for the Return of State Financial Losses Against Defendants of Corruption Crimes Who Were Decided to Be Acquitted, Lex Lata Scientific Journal of Legal Science, Vol. 4, No. 3, 2022, pp. 362-383

<sup>11</sup>Amiruddin and Zainal Asikin. Introduction to Legal Research Methods, Raja Grafindo Persada, Jakarta, 2003, p.-167

government procurement sector has become the target of corruption.<sup>12</sup>Corruption is a crime that is very widespread in society. Corruption grows and develops every year. The increase in corruption can be seen from the large number of corruption cases, increasing state losses, and the behavior of corruption is increasingly structured, massive and systematic.<sup>13</sup>

Corruption which is the source of the nation's misery can be classified as an extraordinary crime by considering the impacts that arise in it. This extraordinary crime can also no longer be resolved in the usual way but must use extraordinary means.<sup>14</sup>The battle in the context of resistance against criminal acts of corruption, in principle, never stops. Many new modus operandi and the consequences of these acts of corruption are very serious, and comprehensive to the deepest layers of society. The most obvious impact of this crime is the loss to state finances or the country's economy.<sup>15</sup>

Returning State Losses is the main aspect that is the basis for eradicating corruption. Punishing perpetrators of corruption is not the sole goal of eradicating corruption. The effectiveness of returning state losses in accordance with the value of losses caused by corruption must be maximized by law enforcers.<sup>16</sup>

That the return of state financial losses has been carried out in Indonesia.<sup>17</sup>This has been done since the enactment of the Corruption Crime Law, in addition Indonesia has ratified the United Nations Convention Against Corruption, 2003 (UNCAC), through Law Number 7 of 2006 concerning the Ratification of the United Nations Convention Against Corruption 2003 (UNCAC).<sup>18</sup>In one of these ratifications, Indonesia agreed to increase cooperation in the international sector in terms of tracking, confiscating, freezing and returning assets resulting from corruption crimes that are stored by perpetrators of corruption crimes abroad.<sup>19</sup>

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<sup>12</sup>Muhammad Nur Aflah et al., Legal Position of Government Internal Supervisory Apparatus in Supervision of Government Procurement of Goods/Services, *USM Law Review Journal*, Vol. 4, no. 2 (2021), pp. 631-650,

<sup>13</sup>Kalimatul Jumroh and Ade Kosasih, Return of State Assets from Corruption Offenders, CV. Zigie Utama, Bengkulu, 2019, p. 23

<sup>14</sup>Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2015 Concerning Amendments to Law Number 30 of 2002 Concerning the Corruption Eradication Commission

<sup>15</sup>A Mahmud, Return of Corruption Crime Assets: A Progressive Legal Approach, Sinar Grafika, Jakarta, 2021. p. 75.

<sup>16</sup>A. Mahmud, Problems of asset recovery in returning state losses due to corruption. *Judicial Journal*, Vol. 11, No. 3, 2018 pp. 347-366

<sup>17</sup>Refki Saputra, Challenges of Implementing Nonconviction Based Asset Forfeiture in the Asset Forfeiture Bill in Indonesia, *Integritas*, Vol. 3, no. 1, 2017, pp. 115-130

<sup>18</sup>Abdul Wahid, Implementation of Extradition Law for Corruption Offenders Based on UNCAC (United Nation Convention against Corruption) To Combat Corruption, the Majority of Countries Have Agreed to Prevent and, *USM Law Review Journal*, Vol. 6, No. 1, 2023, pp. 35-45

<sup>19</sup>Jumroh and Kosasih, Return of State Assets from Corruption Offenders. CV. Zigie Utama, Bengkulu, 2015, p. 37

As for the case of returning state finances as a settlement of corruption crimes handled by the Tanjungpinang District Attorney's Office in 2024, there are 2 cases, namely:

a. Supreme Court Decision Number 4863K/Pid.Sus/2024 issued on August 28, 2024. Ari Rosandhi was caught in a corruption case of grant funds from the Kepri Youth and Sports Agency cluster III. He was sentenced to 6 years with a fine of Rp. 300 million, subsidiary to 3 months in prison and must pay compensation of Rp. 269,150,000

b. Decision of the Riau Islands High Court Number 1/PID.TPK/2024/PT TPG, 1. Abdi Surya Rendra was caught in the Corruption Case of the Riau Islands Youth and Sports Agency Grant Fund, where the defendant was sentenced to pay state financial losses of Rp. 148,050,000,- (one hundred and forty eight million fifty thousand rupiah) if the defendant does not pay the replacement money within 1 (one) month after the Court's decision has permanent legal force, then his assets can be confiscated by the Prosecutor and auctioned to cover the replacement money, in the event that the defendant does not have sufficient assets to pay the replacement money, it is replaced with imprisonment for 1 (one) year.

Based on the case data above, the efforts of the Tanjung Pinang District Attorney's Office to return state financial losses have been going well, this can be seen from the corruption cases that have been successfully resolved, the factors that influence the effectiveness of returning state finances as a resolution of corruption at the Tanjung Pinang District Attorney's Office are:

a. Legal Factors

Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption (UU Tipikor) has legally provided a strong basis for eradicating corruption, including the regulation of additional criminal penalties in the form of compensation payments. However, in practice, there are fundamental weaknesses in these regulations, especially regarding their implementation and enforcement. The provisions in Article 18 of the Law on the Eradication of Corruption, which regulate additional criminal penalties in the form of compensation payments, are often not equipped with detailed mechanisms regarding asset tracking, confiscation, and execution. As a result, although the law has provided a legal basis, the effectiveness of its implementation is limited.

b. Law Enforcement Factors

Corruption cases are closely related to state losses, even the Instruction of the Attorney General of the Republic of Indonesia on several occasions stated that in eradicating corruption, more emphasis is placed on how to maximize the return of state financial losses. As stipulated in the provisions of the Explanation of Article 32 of Law Number 31 of 1999 as amended and supplemented by Law Number 20 of 2001, it is stated that state financial losses are calculated by authorized officials, in this case the Financial and Development Audit Agency (BPKP) and the Financial Audit Agency (BPK).

In terms of calculating state financial losses, the Prosecutor's Office coordinates and cooperates more with BPKP, while with BPK it is rarely done because the bureaucracy of cooperation with BPK is very difficult to do. Corruption cases handled by the Prosecutor's Office do vary from corruption cases that are easy to calculate and corruption cases whose calculations must go through investigative audits.<sup>20</sup>For corruption cases where the calculation is rather complicated and difficult, the Prosecutor's Office in the early stages of investigation activities has actively cooperated and coordinated with the BPKP in order to determine whether a calculation of state losses or an investigative audit can be carried out. When the case being handled does require a lot of data and the level of calculation is complicated and difficult, it is agreed to conduct an investigative audit. However, if the calculation of the corruption being handled is quite easy, the Prosecutor's Office in the investigation stage submits a request to the BPKP to calculate state losses. The process of calculating state losses requested by the Prosecutor's Office is faster than the investigative audit process. In terms of calculating state financial losses, the BPKP which is carried out by the Auditor Team only needs to study and calculate state financial losses based on data obtained by the Prosecutor's Office during the investigation activities. If the BPKP Auditor says that the data is not sufficient, this is conveyed to the Prosecutor's Investigator and then the Prosecutor's Investigator seeks the required data either by confiscating or examining witnesses and suspects.

c. Cultural Factors

Cultural factors, according to Soerjono Soekanto, play an important role in law enforcement, including in efforts to return state finances due to corruption. One of the main weaknesses is the permissive culture towards corruption that is still developing in society. The attitude of tolerance towards corrupt practices, especially on a small scale, often makes such actions considered commonplace and not as serious violations. When society considers corruption as part of everyday culture, the urge to report or support eradication efforts becomes weak, which directly hinders efforts to return state losses.

d. Facilities and Infrastructure Factors

The Prosecutor's Office also does not have the facilities and infrastructure related to banking crimes related to corruption and money laundering. Tracing suspicious accounts and tracing the defendant's assets in banking is very important to uncover corruption crimes committed through banking activities in order to eliminate traces of the proceeds of corruption committed. The limitations of the facilities and infrastructure above are obstacles for the Prosecutor's Office in efforts to eradicate corruption.

e. Community Factors

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<sup>20</sup>Thalib, H., Ramadhan, A., and Djanggih, H. The Corruption Investigation In The Regional Police of Riau Islands, Indonesia. *Rechtsidee*, Vol. 4, No. 1, 2017, pp. 71-86

Community factors also include perceptions of the law and law enforcement officers. If the community views the law as something that is not firm or law enforcement officers are unable to provide justice, public trust in the legal system will decrease. In corruption cases, where the state as the injured party does not have a direct victim witness, community participation is crucial. However, without moral support and collective awareness from the community, eradicating corruption and returning state assets will be difficult to do effectively.

As in judicial practice in Indonesia so far, witness testimony is still the main evidence in proving criminal cases. It could be said that there is no criminal case that escapes the evidence of witness statements. Almost all criminal case evidence always relies on examining witness statements.<sup>21</sup>Likewise, in corruption cases tried in the Corruption Court, the proof of the case always begins with the proof of witness testimony by conducting an initial witness examination. The burden of proof of witness testimony in general criminal cases is much different from the burden of proof of witness testimony in special criminal cases, including corruption with victim witnesses.

### **3.2 Obstacles and Solutions to the Return of State Finances as a Settlement of Corruption Crimes at the Tanjung Pinang District Attorney's Office**

Obstacle:

#### a. Internal Factors

##### 1) Prosecutor as executor

The spearhead of the recovery of state losses lies with the public prosecutor as the executor of the implementation of court decisions that have been 6 in conjunction with Article 270 of the Criminal Procedure Code in conjunction with Article 30 paragraph (1) letter b of the Prosecutor's Office Law. The existence of material criminal law enforcement is the extent to which a decision that has permanent legal force can be implemented quickly and appropriately, this is very important considering the authority of a decision as the end of the criminal law enforcement process lies in whether or not the contents of the judge's decision can be implemented by the prosecutor as the executor.

Prosecutors have a crucial role as executors in recovering state losses due to corruption. However, in carrying out this task, they face various complex obstacles. One of the main challenges is that convicts often hide or transfer their assets, making it difficult to confiscate and auction to pay compensation. In addition, the lack of coordination between law enforcement agencies and related agencies can slow down the execution process.

In an interview with Roy Huffington Harahap, SH, MH, Head of the Special Crimes Section at the Tanjungpinang District Attorney's Office, he emphasized that

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<sup>21</sup>Ahmad, K., and Djanggih, H. Limitations of the Application of the Principle of Open Trials to the Public in Criminal Trial Broadcasts by the Media. *Ius Quia Iustum Law Journal*, Vol. 24, No. 3, 2017, pp. 488-505



another obstacle faced is the limited human resources and technology in tracking hidden assets. "We often face difficulties in identifying and finding assets that have been diverted or disguised by corruptors," He also highlighted that the long and complex bureaucratic process often hampers the speed of execution.

Roy added that existing laws and regulations do not fully support the effectiveness of execution. "Some regulations still have loopholes that are exploited by convicts to avoid paying compensation," he explained. In addition, the legal culture that does not fully support strict law enforcement against corruptors is also a challenge in itself.<sup>22</sup>

## b. External Factors

### 1) Legislation

The recovery of state losses due to corruption in Indonesia faces various external obstacles, especially those related to laws and regulations. One of the main obstacles is the unclear norms in Law Number 31 of 1999 which has been amended by Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption (Corruption Law). Article 18 paragraph (1) letter b of the Corruption Law regulates additional penalties in the form of payment of compensation, but its implementation for corporations often encounters obstacles due to the unclear norms.

In an interview with Roy Huffington Harahap, SH, MH, Head of Special Crimes Section at the Tanjungpinang District Attorney's Office, he stated that "existing regulations are not fully effective in facilitating the return of state losses. Often, the legal process is hampered by loopholes in regulations that are exploited by corruptors to avoid responsibility." He added that "inconsistencies between various laws and regulations also complicate law enforcement efforts in prosecuting corruptors and returning state assets."<sup>23</sup>

### 2) Public

Low public participation in reporting corruption cases. Many individuals are reluctant to report because they fear the consequences or feel that their actions will not bring about significant change. In addition, there are still some people who view corruption as commonplace, thus reducing the urge to oppose it.

In an interview with Roy Huffington Harahap, SH, MH, Head of the Special Crimes Section at the Tanjungpinang District Attorney's Office, he stated, "Public apathy and distrust of the legal process are major challenges in efforts to recover state

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<sup>22</sup>Results of an interview with Roy Huffington Harahap, SH, MH, as Head of Special Crimes at the Tanjung Pinang District Attorney's Office, on September 10, 2024

<sup>23</sup>Results of an interview with Roy Huffington Harahap, SH, MH, as Head of Special Crimes at the Tanjung Pinang District Attorney's Office, on September 10, 2024

losses. Without the support and active participation of the public, law enforcement against corruption cases becomes less effective."<sup>24</sup>

Solution:

a. Revising the legal system and strengthening the capacity of law enforcement agencies

To overcome the problem of ineffective sanctions in providing a deterrent effect to perpetrators of corruption, a revision of the legal system is needed to adjust the severity of the punishment to the impact of the crime committed. Additional penalties in the form of restitution of state finances must be determined proportionally to the losses incurred, and accompanied by an effective tracking and asset confiscation mechanism so that perpetrators do not have the opportunity to avoid their obligations. In addition, law enforcement needs to pay more attention to the imposition of stricter substitute sentences, so that substitute imprisonment truly has a retribution value that is equivalent to state losses. This can be done through harmonization between the main and additional criminal sanctions, as well as extending the substitute imprisonment period for perpetrators who fail to fulfill their obligation to pay substitute money.

b. Establishing implementing regulations for the return of state losses and conducting public education

The government and law enforcement agencies need to build public trust through transparency in the legal process and the implementation of court decisions. In addition, reporting of corruption cases must be facilitated with a safe mechanism that protects reporters from potential threats or intimidation. This effort can be complemented by providing incentives for reporters who assist in revealing corruption cases, thus encouraging active community participation in eradicating corruption.

#### **4. Conclusion**

The effectiveness of the return of state finances as a settlement of corruption crimes based on utility is based on achieving the greatest benefit for the community through the recovery of state losses and strict law enforcement. Effectiveness factors according to Soerjono Soekanto, such as legal factors: in Article 18 of the Corruption Law, which regulates additional penalties in the form of replacement money, are often not equipped with detailed mechanisms regarding asset tracking, confiscation, and execution; Law enforcement factors: bureaucratic obstacles with the BPK/BPKP in the audit process of corruption defendants; Cultural factors: a permissive culture towards corruption that is still developing in society; Facilities and infrastructure factors: the Prosecutor's Office also does not have the facilities and infrastructure related to crimes in banking related to corruption; and community factors: low community participation in

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<sup>24</sup>Results of an interview with Roy Huffington Harahap, SH, MH, as Head of Special Crimes at the Tanjung Pinang District Attorney's Office, on September 10, 2024

eradicating corruption. In Jeremy Bentham's utility theory, the return of state losses not only functions as a punishment for perpetrators of corruption but also as an effort to provide real benefits to the wider community, such as the use of state assets for development and public services. With effective asset return, justice can be upheld, a deterrent effect realized, and community welfare improved, in accordance with the principle of utilitarianism. Obstacles in efforts to return state finances as a settlement of corruption crimes at the Tanjung Pinang District Attorney's Office include internal factors such as the application of ineffective sanctions and obstacles in the execution of decisions by prosecutors, as well as external factors such as unclear laws and regulations and low public participation. To overcome these obstacles, a revision of the law is needed that adjusts sanctions to the impact of the crime, strengthening the capacity of law enforcement through training and technology, and public education to increase public awareness and support. In addition, the formation of clear and transparent implementing regulations and protection of reporters are strategic steps to ensure the effectiveness of returning state losses while systematically reducing corruption rates.

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