Ratio Legis Journal
ISSN 2830-4624
published by
Master of Law, Faculty of Law
Universitas Islam Sultan Agung

Legal Review of The Prosecutor's Role in Optimizing Asset Recovery in Corruption and Money Laundering Crimes

Yulianus Mario Aprianto Weto

Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: yulianusmarioapriantoweto.std@unissula.ac.id

Abstract. *Corruption and money laundering have caused massive state financial losses, yet the rate of asset recovery in Indonesia remains very low and disproportionate to these losses. This study aims to analyze the legal status and authority of the Indonesian Attorney General's Office in implementing asset recovery, identify weaknesses that hinder the process of tracking, confiscating, and seizing assets, and formulate the implementation of legal reforms to the Attorney General's Office's authority in the future. The research method used is a normative juridical approach combined with an empirical approach, with a descriptive analytical approach. Data collection was conducted through literature review, in-depth interviews, and field observations. The data were then analyzed qualitatively using Jeremy Bentham's Utilitarian Theory of Justice, the Economic Efficiency Theory of Law, and the Maqashid Sharia Theory. The research results show that philosophically and legally, the Prosecutor's Office holds central authority as case controller (dominus litis) and sole executor in asset recovery. However, the optimization of this role is hampered by three systemic weaknesses: the vacuum of legal substance (the non-validation of the rules on asset confiscation without criminal penalties/material lawsuits and the backwardness of the Criminal Procedure Code regarding digital assets), problematic legal structures (high sectoral egos and the absence of inter-institutional database integration), and inefficient asset management (high maintenance costs that cause the depreciation of the economic value of confiscated goods). Therefore, radical policy reforms are needed in the form of institutionalizing asset confiscation without criminal penalties (Non-Conviction Based Asset Forfeiture), restructuring the Asset Recovery Center by providing real-time access to financial intelligence data, and transforming the paradigm of law enforcement from corporal punishment to restorative justice measured purely by the ratio of state losses (recovery rate).*

Keywords: *Asset Recovery; Corruption; Legal Reform; Money Laundering; Prosecution.*

1. Introduction

Indonesia as a state of law as stated in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia is based on the concept of legal sovereignty, which places the law as the highest authority in national life.[1]Consequently, all state officials, without exception, including citizens, are obliged to submit to, obey, and uphold the law as the primary guideline for all public actions and policies. In a state governed by the rule of law, no power is above the law; rather, the law controls and regulates that power.[2]

In the practice of state administration, law serves as the supreme commander, determining the direction and limits of the exercise of power. Law is not personified in a particular individual or official, but rather embodied in a system of rules that are stable, relatively permanent, and generally binding. Public office is temporary and dynamic, while the legal system, as a set of norms, serves to maintain continuity, stability, and certainty in national life.[3]

In addition to ensuring order and certainty, Indonesia's rule of law is also directed towards realizing the prosperity and well-being of its people as a fundamental ideal. This is explicitly stated in the Preamble to the 1945 Constitution of the Republic of Indonesia, which affirms the state's obligation to protect all Indonesians and their entire homeland, promote general welfare, and enhance the nation's intellectual life. Therefore, the concept of Indonesia's rule of law cannot be separated from the concept of a welfare state, in which law serves as an instrument for achieving social justice and the welfare of society at large.

Criminal law enforcement practices often confront the issue of unfulfilled values of justice, particularly substantive justice, which is lived and felt by society. Judges, in many decisions, tend to adhere to a rigid formal legal approach, thus failing to explore and consider the legal values that exist within society, as mandated by laws and regulations concerning judicial power. Consequently, law enforcement encounters a deadlock in delivering true justice, as the law is reduced solely to a normative text, rather than a means of realizing justice. Ignoring the justice dimension of law ultimately risks equating law with mere power.

From a sociological perspective, law cannot be separated from the society in which it applies. Carl von Savigny, through his Volksgeist theory, asserted that

---

[1]The 1945 Constitution of the Republic of Indonesia
[2]B. Hestu Cipto Handoyo, Constitutional Law, Citizenship & Human Rights: Understanding the Process of Consolidating the Democratic System in Indonesia, Yogyakarta: Atma Jaya University, 2003, p. 12.
[3]Gunarto, "Law Enforcement Agenda and Its Relevance for National Development," Journal of Legal Reform, Vol. I No. 1, January–April 2014, p. 3.

law is not something abstractly created by those in power, but rather grows and develops alongside the spirit and consciousness of society. Therefore, in understanding and applying law, the social context and values inherent in society must be constantly considered to ensure the law does not lose its social legitimacy.[4]

As a sociological foundation, law does not operate in a vacuum, but rather directly interacts with the realities of community life. Sociologically, criminal acts of corruption and money laundering have triggered sharp social inequality, undermined the governance of public facilities, and directly harmed the collective sense of justice of the wider community. Development funds that should be allocated to advance social welfare such as education, health, and infrastructure are instead seized by a handful of individuals for their own enrichment. As a result, today's society no longer simply demands that perpetrators be imprisoned, but rather sociologically demands that the stolen assets be returned intact to the state treasury to restore violated social rights. This phenomenon demonstrates that law enforcement is considered a failure and loses its social legitimacy if it is not accompanied by optimized asset confiscation that aligns with the community's sense of justice.

Despite various achievements by law enforcement agencies, the current situation factually indicates that the rate of asset recovery is still far from commensurate with the total state financial losses. Based on monitoring data from various judicial non-governmental organizations and annual reports from law enforcement agencies, the potential state losses due to corruption each year reach tens of trillions of rupiah. Ironically, however, the execution of compensation and the value of confiscated assets successfully remitted to the state treasury still averages less than 10% to 15% of the total losses incurred. This drastic gap confirms that the current asset recovery system and implementation have not been able to keep up with the speed with which perpetrators conceal their criminal proceeds. This situation, where returns are not commensurate with state losses, ultimately gives rise to a dangerous perception that corruption crimes are still considered "profitable" for perpetrators.

The purpose of criminal law is not solely focused on imposing sanctions, but rather encompasses a broader meaning, serving as a preventive measure against unhealthy social phenomena and as a means of correcting those who have committed reprehensible acts. In this context, criminal law serves a dual function: preventing crime and acting as a repressive measure to address unlawful acts that have already occurred.[5]The criminal law system in Indonesia is

[4]Carl von Savigny, Of the Vocation of Our Age for Legislation and Jurisprudence, London: Littlewood & Co., 1831, p. 27.
[5]Andi Hamzah, Principles of Criminal Law, Jakarta: Rineka Cipta, 2010, p. 28.

traditionally divided into two main branches: general criminal law and special criminal law. General criminal law is contained in the Criminal Code, which regulates the basic principles, general provisions, and types of crimes that apply generally. Special criminal law is regulated in various laws and regulations outside the Criminal Code, which regulate certain crimes with specific characteristics according to the needs and developments of society.[6]

One form of special criminal law that holds a strategic position within the national legal system is the law on criminal acts of corruption. Corruption is essentially an unlawful act committed with the aim of enriching oneself, another person, or a corporation, resulting in financial or economic losses to the state. In practice, corruption has developed into a complex and systemic social phenomenon, so that the law is often perceived as no longer functioning as a commander in state life. This condition is reflected in the rampant practice of corruption, which not only threatens state financial stability but also violates the social and economic rights of society at large. Therefore, criminal acts of corruption should be classified as extraordinary crimes that require special and comprehensive handling.

Corruption and money laundering are two forms of crime that are closely interconnected and have a systemic impact on economic stability, public trust, and the legitimacy of the rule of law. Corruption not only harms state finances but also weakens the foundations of social justice and hinders national development. In practice, the proceeds of corruption are often disguised through money laundering mechanisms so that perpetrators can legally benefit. Therefore, enforcement of both crimes must be carried out in an integrated and comprehensive manner.[7]

Corruption in Indonesia is often described as a "chronic disease" that is difficult to cure because the number of structural corruption cases continues to be a serious problem in governance and public services. The Corruption Perceptions Index released by Transparency International shows that Indonesia's Corruption Perceptions Index (CPI) score in 2024 was recorded at 37 on a scale of 0–100, which is an increase from the score of 34 in 2023. This figure places Indonesia in 99th place out of 180 countries surveyed, indicating that perceptions of corruption in the public sector remain at a relatively low level and still indicate fundamental challenges in eradicating corruption.[8]Although there was a slight increase in the score, this increase still does not reflect significant effectiveness in enforcing anti-corruption laws because Indonesia's corruption perception still lags behind several countries in the Southeast Asian region such as Malaysia,

---

[6]R. Abdoel Djamali, Introduction to Indonesian Law, Jakarta: RajaGrafindo Persada, 2002, p. 8.
[7]Romli Atmasasmita, Corruption, Good Governance, and the Criminal Justice System, Jakarta: Kencana, 2016, pp. 45–47
[8] https://www.transparency.org/en/countries/indonesiaAccessed December 10, 2025

Vietnam, and Timor Leste.[9]This reinforces the notion that anti-corruption law enforcement has not been effective in preventing and eradicating corruption, especially in terms of changing public perception and reducing the risk of corruption in the government sector.[10]

Efforts to recover assets from corruption and money laundering by law enforcement officials in Indonesia continue to progress, although not yet fully commensurate with the magnitude of state losses. Throughout 2025, the Corruption Eradication Commission (KPK) recorded the seizure of approximately Rp 2.3 trillion in assets for recovery purposes from various corruption cases handled by year's end, reflecting the intensification of the asset confiscation strategy as a primary instrument for recovering state losses.

Furthermore, in the first semester of 2025 alone, the Corruption Eradication Commission (KPK) successfully deposited Rp 394.2 billion into the state treasury, originating from asset recovery mechanisms in the form of fines, compensation, confiscated proceeds, and other legal instruments. Cumulatively, during the 2020–2024 period, the KPK also recorded the recovery of approximately Rp 2.49 trillion in assets from the corruption cases it handled, demonstrating that asset recovery has become an integral part of anti-corruption law enforcement policies.

On the other hand, the Attorney General's Office of the Republic of Indonesia also demonstrated a real contribution to the recovery of state losses, both at the central and regional levels. Throughout 2025, several district attorneys' offices recorded significant achievements, such as the Medan District Attorney's Office, which successfully recovered approximately Rp 181.2 billion through asset confiscation, payment of compensation, fines, and settlement of various corruption cases. Furthermore, the Attorney General's Office's Asset Recovery Agency also successfully collected approximately Rp 2.7 billion from the auction of confiscated assets belonging to convicts in corruption and money laundering cases. This achievement complements the Attorney General's Office's performance in the previous year, where the national performance report showed that the settlement of confiscated assets by the Attorney General's Office in 2024 reached more than Rp 1.3 trillion, confirming the Attorney General's institutional capacity in carrying out its function of recovering state assets.

However, when compared to estimates of state losses due to corruption, which various monitoring agency reports have estimated at tens to hundreds of trillions of rupiah, the value of recovered assets still represents a significant gap. This

[9] https://www.kompas.com/tren/read/2025/02/12/130000865/indeks-persepsi-korupsi-indonesia-2024-tertinggal-dari-timor-leste-hinggaAccessed December 10, 2025

[10] https://indonesiabusinesspost.com/3665/business-and-investment/indonesia-scores-37-in-2024-cpi-signaling-persistent-challengesAccessed December 10, 2025

situation confirms that optimizing asset recovery is not yet fully effective and requires strengthening the regulatory framework, law enforcement strategies, and institutional synergy, particularly in the role of the Attorney General's Office as the central institution in the prosecution and execution of assets obtained from crime.

Normatively, the crime of corruption in Indonesia is regulated in Law Number 31 of 1999 in conjunction with Law Number 20 of 2001, which emphasizes that corruption is an extraordinary crime because it is carried out systematically and is detrimental to state finances and the national economy.[11]Meanwhile, the crime of money laundering is regulated in Law Number 8 of 2010, which aims to trace, freeze and confiscate assets originating from criminal acts, including corruption.[12]

The Attorney General's Office of the Republic of Indonesia, as a government institution exercising state prosecutorial power, plays a central role in this effort. Through existing legal instruments, the Attorney General's Office acts not only as a public prosecutor but also as an executor of final and binding court decisions. However, the challenges in tracking, confiscating, and seizing assets resulting from corruption and money laundering often face regulatory and bureaucratic obstacles, as well as the perpetrators' tactics of hiding assets abroad. Within the Indonesian legal system, the Attorney General's Office holds a strategic position in addressing these issues. Under Law Number 11 of 2021 concerning the Attorney General's Office of the Republic of Indonesia, the Attorney General's Office is granted authority not only in the criminal sector but also in civil and state administrative matters, as well as other statutory powers.[13]

Optimizing the role of the Prosecutor's Office is crucial to ensuring that the motto "corruption is not profitable" is truly realized. The current primary focus is how the Prosecutor's Office utilizes its authority under the new Prosecutor's Office Law and synchronizes it with the Money Laundering Law to maximize state losses.

However, from a legal perspective, several weaknesses remain, including the lack of comprehensive specific regulations regarding the recovery of assets resulting from crime, overlapping authority between law enforcement agencies, and limited technical regulations regarding the management of confiscated and seized assets. Furthermore, in money laundering cases involving cross-border

[11]Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, General Explanation.
[12]Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering, Article 2 and Article 69.
[13]Law Number 11 of 2021 concerning the Attorney General's Office of the Republic of Indonesia, Article 30.

assets, the Prosecutor's Office also faces challenges of international cooperation and differing legal systems.

Based on the above description, it can be concluded that although the Attorney General's Office of the Republic of Indonesia has a strategic role and authority in recovering assets resulting from corruption and money laundering, the achievement of existing asset recovery is still not commensurate with the magnitude of state losses. This condition indicates the existence of legal and institutional issues that require further in-depth study. Therefore, the researcher is interested in examining "A Legal Review of the Attorney General's Role in Optimizing Asset Recovery in Corruption and Money Laundering Crimes."

2. Research Methods

The approach used in this research is a normative juridical approach. A normative juridical approach is a legal research method that relies on an analysis of the norms, principles, and provisions of applicable laws and regulations as the basis for regulating the role of the Prosecutor's Office in optimizing asset recovery in corruption and money laundering crimes. This approach is relevant because the issue of asset recovery is essentially a matter of legal certainty, the authority of law enforcement, and the effectiveness of legal norms in recovering state financial losses.[14]

3. Results and Discussion

3.1. The Legal Position and Authority of the Republic of Indonesia Prosecutor's Office in Implementing Asset Recovery in Corruption and Money Laundering Crimes Based on Positive Law in Indonesia

3.1.1. Philosophical and Theoretical Basis of the Prosecutor's Executorial Authority

The Prosecutor's Office's authority to enforce court decisions is based on a philosophical foundation that places prosecutors as the sole controllers of criminal cases. This principle of case control grants the Prosecutor's Office absolute authority to direct the legal process, from the receipt of investigative files and the presentation of evidence in court, to the implementation of a legally binding judge's decision.[15]This position emphasizes that the prosecutor's duty does not end with the court's gavel, but continues until the entire verdict is fully implemented, including the order to confiscate the proceeds of crime. The

[14]Peter Mahmud Marzuki, Legal Research, Jakarta: Kencana Prenada Media Group, 2017, pp. 133–136.
[15]M. Yahya Harahap, Discussion of Problems and Application of the Criminal Procedure Code: Investigation and Prosecution, Second Edition, Jakarta: Sinar Grafika, 2016, p. 124.

authority to enforce this verdict is expressly guaranteed by law to ensure legal certainty.[16]

Theoretically, the Prosecutor's Office's central role in recovering state losses aligns with the changing perspective on criminal law enforcement today. In the past, the justice system placed a heavy emphasis on pursuing criminals. This old approach sought only to arrest and impose the harshest possible prison sentences on violators. However, corporal punishment has proven inadequate to redress the losses suffered by both society and the state, particularly in cases of corruption and money laundering.[17]

The weaknesses of this old approach have prompted a shift in legal policy toward tracing the proceeds of crime. This new perspective focuses on tracking, seizing, and confiscating illegally obtained assets. By tracing the proceeds of crime, law enforcement can disrupt the funding channels of criminal networks and recover stolen state assets.[18]

Within this framework, the Indonesian Attorney General's Office (AGO) enjoys a strong theoretical foundation as the central authority. As the agency in charge of cases and responsible for enforcing decisions, the AGO is at the forefront of ensuring that assets obtained from crime are confiscated and returned to the state treasury. This position positions the AGO not merely as a criminal justice institution, but as the state's primary instrument in restoring the national economy.[19]

3.1.2. Positive Legal Construction of the Prosecutor's Authority in Handling Corruption and Money Laundering

The Indonesian legal system has established a regulatory framework that grants the Indonesian Attorney General's Office (AGO) a crucial role in recovering state financial losses. This mandate extends beyond the legal prosecution of perpetrators to the material assets that accompany these crimes. This recovery of state assets is achieved through a series of coercive measures, including tracking, confiscation, and seizure of assets derived from crime. The regulatory framework granting this authority does not stand alone but is spread across various complementary laws and regulations, forming a unified criminal justice system. This framework ensures that law enforcement officers have a legitimate

---

[16]Article 30 paragraph (1) letter b of Law Number 11 of 2021 concerning Amendments to Law Number 16 of 2004 concerning the Attorney General's Office of the Republic of Indonesia.
[17]Romli Atmasasmita, Integrative Legal Theory: Reconstruction of Development Legal Theory and Progressive Legal Theory, Yogyakarta: Genta Publishing, 2012, p. 89.
[18]Yenti Garnasih, Anti-Money Laundering Law Enforcement and State Asset Recovery in Indonesia, Jakarta: Rajawali Pers, 2016, p. 55.
[19]Yunus Husein, "The Approach to Tracking the Proceeds of Crime in Eradicating Corruption," Journal of Criminal Law and Development, Vol. 2, No. 1, 2019, p. 34.

basis to pursue the assets of perpetrators of corruption and money laundering, from upstream to downstream.[20]

The most basic legal basis for this authority is contained in the Criminal Procedure Code, which serves as a general guideline for the implementation of justice. Within this general guideline, the prosecutor's office has the primary duty of acting as public prosecutor and executing court decisions that have become legally binding. Regarding the seizure of property, this guideline stipulates that confiscation is initially the responsibility of investigators with permission from the head of the local district court. However, the prosecutor's role becomes crucial in the final stages of the judicial process, where the prosecutor acts as the sole executor, upon the judge's order, to seize the confiscated property and become state property. The provisions in this general guideline stipulate that any confiscation of public property must go through a process of proof before a court and culminate in a valid court ruling.[21]

However, these general criminal justice guidelines are deemed inadequate to address the increasingly complex and organized nature of financial crimes. The limitations of these basic rules have prompted lawmakers to formulate a new, specific legal framework to safeguard state assets. The need for these specific regulations has given rise to various legal instruments granting the prosecutor's office extraordinary powers, far exceeding those stipulated in previous general guidelines. This special authority is essential because perpetrators of financial crimes consistently attempt to move, conceal, or obscure the origins of their assets rapidly. Therefore, positive law in Indonesia has evolved to grant the prosecutor's office the authority to trace assets from the earliest stages of a case's resolution.[22]

This significant leap in strengthening authority was realized through the enactment of Law Number 11 of 2021 concerning Amendments to Law Number 16 of 2004 concerning the Attorney General's Office of the Republic of Indonesia. This legislation expressly and in detail grants the Attorney General's Office the authority to track, seize, and confiscate assets obtained from criminal acts. This expanded authority demonstrates the state's recognition of the importance of the Attorney General's Office as a central institution in efforts to recover state assets. Through this institutional regulation, the Attorney General's Office is no longer merely passively awaiting the transfer of files but is instead instructed to actively seek out the whereabouts of suspects' assets, wherever they may be

[20]Romli Atmasasmita, Contemporary Criminal Justice System, Jakarta: Kencana, 2015, p. 88
[21]Andi Hamzah, Indonesian Criminal Procedure Law, Revised Edition, Jakarta: Sinar Grafika, 2014, p. 150.
[22]Indriyanto Seno Adji, Corruption and Criminal Law, Jakarta: Prof. Oemar Seno Adji Lawyer & Legal Consultant Office, 2001, p. 124.

hidden. This strengthens the Attorney General's position as the nation's spearhead in safeguarding the national economy from losses caused by crime.[23]

The prosecutor's authority is explicitly outlined in special regulations concerning the eradication of corruption. Under these regulations, the prosecutor's office is granted a special position as both investigator and public prosecutor in corruption cases. This dual position offers significant advantages for law enforcement, as prosecutors can directly track and seize the suspect's assets while the investigation is ongoing. Prosecutors do not need to wait for the completion of the investigation by other institutions to secure the assets from being dispossessed. This direct confiscation authority ensures that the perpetrator's assets can be immediately frozen, allowing them to later be used as collateral for the recovery of any state financial losses incurred.[24]

In addition to the authority to confiscate property during the investigation phase, anti-corruption regulations also grant prosecutors concrete enforcement powers in the final stages of case resolution. After a judge issues a decision to confiscate property or order restitution, the prosecutor acts as the executor representing the state. If the convict is unable or refuses to pay restitution within the specified time limit, the prosecutor has the authority to seize the convict's personal property. The confiscated property will then be auctioned off by the state to cover state financial losses. This authority demonstrates that the direction of Indonesia's anti-corruption legal policy extends beyond the mere punishment of imprisonment, but also emphasizes the full restitution of state assets.[25]

This positive legal framework is further strengthened by the existence of legislative instruments concerning the prevention and eradication of money laundering. This regulation closes loopholes for criminals who attempt to disguise corrupt proceeds through financial institutions or convert them into other forms of wealth. Under this law, if the prosecutor's office is investigating corruption as a predicate crime, it is also legally authorized to investigate the accompanying money laundering crime. This authority gives prosecutors the right to request transaction delays, block bank deposits, and trace complex fund flows. This allows prosecutors to confiscate all assets that have been transformed, preventing the perpetrator from enjoying the proceeds of their crimes in the future.[26]

---

[23]Article 30A of Law Number 11 of 2021 concerning Amendments to Law Number 16 of 2004 concerning the Attorney General's Office of the Republic of Indonesia.
[24]Lilik Mulyadi, Corruption Crimes in Indonesia: Normative, Theoretical, Practical, and Problems, Bandung: Alumni, 2007, p. 210.
[25]Article 18 paragraph (2) of Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.
[26]Yenti Garnasih, Anti-Money Laundering Law Enforcement in Indonesia, Jakarta: Rajawali Pers, 2016) p. 112.

Based on the entire elaboration of these regulations, it can be concluded that the positive legal framework in Indonesia has created a very comprehensive set of authorities for the prosecutor's office in handling financial crimes. From general authority in procedural law, institutional strengthening through the prosecutor's office law, to extraordinary authority in the anti-corruption and money laundering laws, all are mutually reinforcing. This series of regulations places a significant responsibility on the prosecutor's office to ensure that any state losses are recovered. This integration of tracking, confiscation, and seizure authorities is clear evidence that Indonesian law has shifted from merely corporal punishment to an approach that pursues the proceeds of crime in order to achieve social justice and protect state finances.[27]

3.2. Weaknesses that Hinder Optimizing the Role of the Prosecutor's Office in the Process of Tracking, Seizing, and Confiscating Assets Proceeding from Criminal Acts of Corruption and Money Laundering

3.2.1. Legal Substance Constraints

The implementation of state loss recovery currently faces significant challenges stemming from weaknesses in the legal regulations themselves. These obstacles lie not in the capabilities of law enforcement officials, but rather in the lack of adequate regulations and the limitations of procedures within current positive law. These weaknesses in legal regulations create loopholes that criminals often exploit to protect their assets from state confiscation. Broadly speaking, these obstacles include the absence of a law on asset confiscation, the complexity of proving the underlying crime in money laundering, and the lack of criminal procedural guidelines for dealing with electronic assets.

The most fundamental obstacle currently is the lack of a draft law governing the confiscation of assets. Under the current legal system, the confiscation of assets obtained from crime depends heavily on the success of law enforcement in imposing prison sentences on the perpetrators. This approach is highly detrimental to the state if the suspect flees, becomes seriously ill, or dies before a court verdict is issued.[28]Without new legal regulations allowing the state to confiscate criminal assets without having to wait for the perpetrators to be prosecuted, law enforcement will always be hampered. This lack of regulation creates a legal vacuum that significantly hinders the full recovery of state financial losses.[29]

[27]Yunus Husein, Anti-Money Laundering Anthology, Bandung: Books Terrace & Library, 2007, p. 55.
[28]Yunus Husein, Anti-Money Laundering Anthology, Bandung: Books Terrace & Library, 2007, p. 88.
[29]Main Nail, Recovery of Criminal Assets, Jakarta: Kencana, 2016, p. 45

The next legal obstacle lies in the procedure for providing evidence in money laundering cases. The law on money laundering prevention stipulates that the predicate crime or principal offense does not require proof before a money laundering charge can be prosecuted.[30]However, in reality, judges often require law enforcement to definitively prove the underlying crime before convicting a money laundering case. This multi-tiered evidentiary requirement is extremely difficult for prosecutors, especially when the flow of funds is complex and disguised through various company names. This complexity of proving the underlying crime often prevents the state from confiscating the laundered assets.[31]

The final obstacle to regulatory content relates to the outdated nature of the Criminal Procedure Code. These judicial guidelines were established decades ago, when crimes only resulted in physical assets such as land, houses, or banknotes. Today, the proceeds of crime have evolved into virtual assets or electronic crypto currencies, which have no physical form.[32]Current criminal procedure guidelines do not provide a clear basis or procedural boundaries for how state officials should confiscate, control, and transfer secret codes for electronic assets. These procedural limitations make it difficult for law enforcement officials to act due to concerns about overstepping their authority, making it very easy for perpetrators to move or remove the proceeds of crime simply with the aid of an internet connection.

3.2.2. Problems of Legal Structure

The success of state recovery efforts depends heavily on the strength of the legal institutions implementing them. Unfortunately, efforts to recover state assets are currently hampered by weak integration and a high level of institutional favoritism among law enforcement officials. The disparate focus between the Police, the Prosecutor's Office, the Corruption Eradication Commission, and the Financial Transaction Reports and Analysis Center (PPATK) has resulted in slow and ineffective tracking and confiscation of criminal assets.[33]

The most obvious institutional barrier is the lack of database integration among law enforcement agencies. Each agency manages and stores information on crime reports, cash flows, and lists of seized assets within a siloed network. This lack of information bridges prevents investigators from one agency from directly

[30]Article 69 of Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering.
[31]Yenti Garnasih, Anti-Money Laundering Law Enforcement in Indonesia, Jakarta: Rajawali Pers, 2016, p. 132.
[32]Andi Hamzah, Indonesian Criminal Procedure Law, Revised Edition, Jakarta: Sinar Grafika, 2014, p. 165.
[33]Fachrizal Afandi, "Institutional Challenges in Recovering State Losses," Journal of Law and Justice, Vol. 10, No. 2, 2021, p. 215.

accessing findings from another. Consequently, authorities must conduct administrative investigations from the beginning through time-consuming correspondence, giving criminals the opportunity to move their assets.[34]

Besides database issues, conflicting authorities in investigating predicate crimes and money laundering also pose a major obstacle. The law grants multiple institutions the authority to investigate financial crimes simultaneously. This regulatory framework often triggers unhealthy competition in the field, with institutions vying to handle major cases in order to gain public recognition. This competition for authority actually undermines the primary objective of law enforcement, as case handling is discontinued from focusing on efforts to fully recover state financial losses.

This institutional weakness culminates in the courtroom through the disparity in decisions between judges in deciding the fate of confiscated assets. Money laundering cases often involve similar evidentiary grounds, yet result in starkly contradictory final decisions. One judge may rule that the assets be confiscated for the state, while another judge in another court orders them returned to the defendant. These differences in decisions demonstrate a lack of consensus among judges regarding the limits of evidence and the confiscation of assets obtained through crime.

3.3. Implementation of Legal Updates on the Authority of the Prosecutor's Office for Asset Recovery in Corruption and Money Laundering Crimes in the Future

The implementation of legal reforms to the prosecutor's authority to create an effective asset recovery system for corruption and money laundering crimes represents a concrete manifestation of the law envisioned for the future. Efforts to rescue state finances can no longer rely on outdated procedures that have proven slow and flawed. White-collar crime is increasingly sophisticated, crosses national borders, and utilizes complex, high-level financial technology. Therefore, this reform initiative rests on a comprehensive restructuring of regulations and institutional governance to ensure the full recovery of state losses. Future law enforcement must shift rapidly from merely pursuing criminals to focusing on tracking and confiscating the proceeds of crime.

The first and most urgent step to be implemented in the national legal system is policy reform by institutionalizing the confiscation of assets without the need for a corporal punishment decision. For decades, Indonesia's criminal justice system has relied heavily on the physical presence and punishment of perpetrators in court. This reliance consistently creates enormous legal deadlocks when suspects flee abroad, die, suffer from a permanent illness that renders them legally

[34]Pujiyono and M. Nur, "The Urgency of Integrated Law Enforcement Databases in Eradicating Money Laundering," Jurnal Konstitusi, Vol. 19, No. 1, 2022, p. 112.

incompetent, or even remain completely unknown. As a result, trillions of rupiah of stolen public funds are left to accumulate and be enjoyed by third parties, while the state is powerless to seize them due to the constraints of rigid regulations requiring a prior corporal punishment decision.[35]

Through this reformed approach, the prosecution target is fundamentally shifted from being focused on individuals to direct lawsuits against property objects strongly suspected of originating from criminal acts. The state is granted absolute authority to immediately seize problematic assets without first prosecuting the perpetrators. This procedure for confiscating property will cut through the protracted bureaucratic chain of justice and completely close loopholes for corruptors who deliberately conceal the proceeds of their crimes under the control of others. The establishment of a special law regarding the procedure for lawsuits regarding property is certain to provide a very strong legal basis for protection for the prosecutor's office, as the state's attorney, in saving the national economy.[36]

The implementation of asset confiscation without criminal penalties emphasizes the reverse burden of proof procedure in the civil realm. In court, the prosecutor's office is only required to prove that an asset is closely related to corruption or money laundering based on a balance of probabilities, rather than proof beyond a reasonable doubt as in general criminal cases. If the party controlling or claiming ownership of the asset is unable to prove the legal and reasonable origins of its acquisition, the panel of judges can immediately issue a confiscation decision to be handed over to the state. This approach is considered highly effective in draining the wealth of perpetrators of organized financial crimes who hide behind the complexities of business administration.

To ensure that the authority to confiscate assets can be effectively implemented in the field and not merely remain a mere wishful thinking, this legal reform must be accompanied by a restructuring and increased authority of the Asset Recovery Center. Under the current system, this institution, which falls under the auspices of the prosecutor's office, tends to perform only administrative functions, such as recording, storing, and managing confiscated assets. Therefore, the recovery center must be transformed into a working unit with the authority to implement decisions independently and comprehensively. This enhanced status will enable the institution to take direct action in the field without having to rely on the coordination of investigators from other work units.[37]

---

[35]Yunus Husein and Aria Suyudi, Reform of Criminal Property Confiscation Law in Indonesia, Jakarta: Kencana, 2023, p. 112.
[36]Roni Wibowo, "The Readiness of the Indonesian Justice System to Face Confiscation of Assets Through Property Lawsuits," Journal of Criminal Law and Criminology, Vol. 4, No. 1, 2024, p. 55.
[37]Fachrizal Afandi, "Institutional Restructuring for State Loss Recovery," Constitutional Journal, Vol. 19, No. 3, 2022, p. 430.

As a true manifestation of institutional strengthening, the Asset Recovery Center must be equipped with direct access rights and instant connection to key agency databases, particularly the Financial Transaction Reports and Analysis Center and all national banking institutions. This authority provides the prosecutor's office with significant flexibility to immediately freeze accounts, suspend suspicious transactions, and secure valuables without having to go through the often slow and bureaucratic inter-agency correspondence process. This reduction in lengthy coordination channels is the most effective way to prevent the rapid transfer of assets by criminals, which often occurs in a matter of seconds.[38]

This institutional strengthening will ultimately be futile if it is not supported by updated tracking tools that respond to the rapid developments of the times. Faced with the ever-evolving and highly complex patterns of financial crime, the prosecutor's office is obliged to utilize integrated digital technology in every aspect of its tracking. The use of big data technology is essential for quickly sifting through millions of banking transaction histories to identify irregularities in cross-border fund flows. The prosecutor's office must no longer rely on slow, outdated bookkeeping methods, but must instead develop an artificial intelligence system capable of accurately mapping money laundering networks.[39]

In addition, the prosecutor's office must immediately formulate tracking guidelines using blockchain analysis to confiscate proceeds of crime that have been converted into crypto currencies or other forms of virtual wealth. This advanced digital footprint analysis capability must be aligned with a more active strategy that utilizes global financial intelligence collaboration networks. The prosecutor's office's active involvement in international meetings, such as the Asia-Pacific Inter-Agency Network for Asset Recovery, is essential to establish agreements for direct information exchange between headquarters. By strengthening this cross-border cooperation, the prosecutor's office can track, freeze, and repatriate corrupt assets hidden abroad without always having to resort to the notoriously rigid mutual legal assistance process.[40]

The entire series of policy reforms, institutional restructuring, and technological upgrades culminate in one absolute necessity: a shift in mindset within the prosecutor's office itself. Law enforcement must be transformed immediately toward an approach that prioritizes economic benefits and restorative justice. For decades, the measure of success in eradicating corruption has focused on the number of perpetrators imprisoned and the length of prison sentences imposed. This outdated punitive approach has proven decisively unsuccessful in

[38]Muhammad Yusuf, "Establishing the Authority of Direct Access Rights to Financial Intelligence," Journal of Anticorruption and Applied Law, Vol. 5, No. 1, 2021, p. 89.

[39]Indriyanto Seno Adji, "Utilization of Big Data in Tracking Corruptor Assets," Journal of Law and Justice Studies, Vol. 12, No. 2, 2025, p. 114.

[40]Budi Santoso, International Cooperation in the Recovery of Criminal Assets, Jakarta: Sinar Grafika, 2023, p. 201.

remediating real state losses, while the country continues to bear a significant debt burden. Going forward, the primary goal of resolving cases should not simply be to imprison individuals, but rather to ensure that stolen funds are fully returned to the people to finance national development.[41]

This fundamental shift in perspective certainly requires a revamp of the success assessment guidelines for every prosecutorial official across the country. A prosecutor's success in handling corruption cases will no longer be measured by their success in putting the accused in jail, but rather by the high rate of state loss recovery. The implementation of this new measure of success will provide a strong impetus for law enforcement officials to think critically and devote their full efforts from the outset of investigations to locate, track, and confiscate the assets of perpetrators. Ultimately, a high rate of asset recovery into the state treasury will directly contribute to improving social welfare, ensuring that the benefits of the law are truly felt by all levels of Indonesian society.[42]

The reform initiative rests on four main pillars. First, the institutionalization of asset confiscation without corporal punishment. This system breaks the legal deadlock when corruptors flee or die, by shifting the target of lawsuits directly to material objects or reversed proof in the civil realm. Second, the authority of the Asset Recovery Center within the Prosecutor's Office is increased to an independent executive body equipped with real-time access to databases of key agencies such as the Financial Transaction Reports and Analysis Center and banking, in order to reduce bureaucratic transaction delays. Third, the updating of tracking using technology, artificial intelligence, and blockchain analysis, supported by the expansion of the global financial intelligence network. Fourth, the transformation of the mindset from corporal punishment to a restorative justice approach, where prosecutors' success is measured purely by the high ratio of state loss recovery rates.

4. Conclusion

1. Under Indonesian positive law, the legal position and authority of the Indonesian Attorney General's Office (AGO) in implementing asset recovery in corruption and money laundering crimes is central, acting as both the holder of the dominus litis principle (case controller) and the sole executor. This absolute authority in tracking, confiscating, and seizing assets is guaranteed in layers through the Criminal Procedure Code (KUHAP), Law Number 11 of 2021 concerning the Attorney General's Office, the Corruption Eradication Law, and the Prevention and Eradication of Money Laundering Law. Philosophically, this combination of regulations emphasizes a shift in the paradigm of law

[41]Siti Rahmawati, "Shifting Benchmarks for the Success of Benefit-Based Corruption Law Enforcement," Journal of Law and Justice, Vol. 13, No. 1, 2024, p. 92.
[42]Yenti Garnasih, "Restorative Justice and the Ratio of State Loss Recovery," Journal of Contemporary Criminal Law, Vol. 7, No. 3, 2025, p. 310.

enforcement from merely punishing the perpetrator (retributive justice) to a follow-the-money approach that prioritizes the rescue and return of state assets. This approach is a concrete manifestation of restorative justice that aligns with the principle of utility in Utilitarian Theory, the Theory of Legal Economic Efficiency, and the protection of public assets (Hifz al-Mal) in Maqasid Sharia Theory. 2. The weaknesses that hinder the optimization of the role of the Prosecutor's Office in the process of tracking, confiscating, and seizing assets resulting from corruption and money laundering are in fact nested in three systemic obstacles. First, the Legal Substantive Aspect, namely: Officials are shackled by a regulatory vacuum due to the non-conviction-based Asset Forfeiture Law not yet being passed. Complicated because judges often require proof of the predicate crime in money laundering cases, and there is a lag in criminal procedural law in reaching and seizing virtual/digital assets such as crypto assets. Second, the Legal Structure Aspect: The movement of asset tracing by the Prosecutor's Office is often slowed by high sectoral egos between law enforcement agencies, the lack of integration of information databases across government agencies, and the existence of inequality and disparity in judges' decisions in court. The three technical aspects of management are: Recovery efficiency is eroded by the high maintenance costs of confiscated assets (such as ships and heavy equipment), which burden the state, resulting in a drastic reduction in their selling value during the auction process. This situation is exacerbated by the limited number of certified asset-tracing prosecutors with advanced financial investigation skills. 3. Implementing legal reforms to optimize the asset recovery system in the future absolutely requires structural and cultural transformation based on four radical policy pillars. First, the institutionalization of an asset confiscation instrument without criminal penalties through a property lawsuit with the principle of reverse burden of proof in the civil realm. Second, strengthening the position of the Asset Recovery Agency as an independent executive institution equipped with direct and real-time access to banking intelligence databases and the Financial Transaction Reports and Analysis Center (PPATK) to reduce bureaucratic transaction delays. Third, updating tracking methods through the use of artificial intelligence, blockchain analysis, and strengthening cross-border financial intelligence networks. Fourth, a complete shift in the performance assessment guidelines for law enforcement institutions; from previously measured by the number of suspects imprisoned to a high recovery rate to realize economic benefits that improve the welfare of the people.

5. References

Journals:

-------------------. "Keadilan Pemulihan dan Rasio Pengembalian Kerugian Negara," Jurnal Hukum Pidana Kontemporer, Vol. 7, No. 3, 2025.

-------------------.. "Rezim Anti Pencucian Uang di Indonesia: Perkembangan dan Tantangan," Jurnal Hukum Novelty, Vol. 8, No. 1, 2017.

Afandi, Fachrizal. "Restrukturisasi Kelembagaan Pemulihan Kerugian Negara," Jurnal Konstitusi, Vol. 19, No. 3, 2022.

Afandi, Fachrizal. "Tantangan Kelembagaan dalam Pemulihan Kerugian Negara," Jurnal Hukum dan Peradilan, Vol. 10, No. 2, 2021.

Ali, Mahrus. "Kontekstualisasi Sifat Melawan Hukum Materiil dalam Hukum Pidana di Indonesia," Jurnal Hukum Ius Quia Iustum, Vol. 19, No. 3, 2012.

Antasari, Hendrie. "Sinergitas Penegak Hukum dalam Optimalisasi Perampasan Aset Tindak Pidana Pencucian Uang," Jurnal Cakrawala Hukum, Vol. 11, No. 2, 2020.

Becker, Gary S. "Crime and Punishment: An Economic Approach," Journal of Political Economy, Vol. 76, No. 2, 1968.

Firdaus, A. "Dampak Lamanya Proses Peradilan Terhadap Nilai Jual Barang Rampasan Negara," Jurnal Hukum Pidana Terapan, Vol. 5, No. 2, 2023.

Garnasih, Yenti. "Asset Recovery dalam Tindak Pidana Korupsi dan Pencucian Uang," Jurnal Hukum & Pembangunan, Vol. 48, No. 2, 2018.

Garnasih, Yenti. "Optimalisasi Asset Recovery dalam Pemberantasan Tindak Pidana Korupsi dan Pencucian Uang," Jurnal Hukum & Pembangunan, Vol. 48, No. 2, 2018.

Gunarto. "Agenda Penegakan Hukum dan Relevansinya bagi Pembangunan Bangsa," Jurnal Pembaharuan Hukum, Vol. I, No. 1, 2014.

Husein, Yunus. "Pendekatan Pelacakan Hasil Kejahatan dalam Pemberantasan Tindak Pidana Korupsi," Jurnal Hukum Pidana dan Pembangunan, Vol. 2, No. 1, 2019.

Manthovani, Reda. "Optimalisasi Pemulihan Aset Hasil Tindak Pidana Korupsi Melalui Kerja Sama Internasional," Jurnal Hukum dan Peradilan, Vol. 6, No. 1, 2017.

Mujahidin. "Penerapan Konsep Pemulihan Aset (Asset Recovery) dalam Tindak Pidana Korupsi di Indonesia," Jurnal Hukum dan Peradilan, Vol. 5, No. 2, 2016.

Pujiyono dan M. Nur. "Urgensi Keterpaduan Pangkalan Data Penegak Hukum dalam Pemberantasan Pencucian Uang," Jurnal Konstitusi, Vol. 19, No. 1, 2022.

Rahmawati, Siti. "Pergeseran Tolok Ukur Keberhasilan Penegakan Hukum Korupsi Berbasis Kemanfaatan," Jurnal Hukum dan Peradilan, Vol. 13, No. 1, 2024.

Ridwan HR. "Membangun Teori Hukum Melalui Tinjauan Yuridis Terhadap Kebijakan Publik," Jurnal Hukum Ius Quia Iustum, Vol. 18, No. 2, 2011.

Setiadi, W., & Rahmawati, A. "Problematika Pengelolaan Barang Sitaan dalam Perkara Tindak Pidana Korupsi," Jurnal Antikorupsi dan Penegakan Hukum, Vol. 8, No. 1, 2022.

Siahaan, Maruarar. "Hukum Konstitusi: Pergeseran Kekuasaan Negara," Jurnal Konstitusi, Vol. 7, No. 1, 2021.

Simatupang, Dian Puji, dan Rian Saputra. "Kamuflase Investasi Pertambangan sebagai Modus Tindak Pidana Pencucian Uang Berdimensi Lintas Negara," Jurnal Hukum Lingkungan dan Tata Ruang, Vol. 10, No. 1, 2024.

Sofian, Ahmad. "Urgensi Kewenangan Jaksa dalam Penyidikan Tindak Pidana Pencucian Uang Berbasis Asset Recovery," Jurnal Hukum Ius Quia Iustum, Vol. 31, No. 2, 2024.

Sulaiman, Alfin, dan Ridwan Arifin. "Kemandirian Tindak Pidana Pencucian Uang (Autonomous Crime) Tanpa Pembuktian Tindak Pidana Asal: Analisis Yuridis Pasal 69 UU TPPU," Jurnal Hukum Pidana dan Kriminologi, Vol. 5, No. 1, 2024.

Welling, Sarah N. “Smurfing: A Guide to the Meaning and Consequences of the Money Laundering Statutes,” Journal of Criminal Law and Criminology, Vol. 78, No. 3, 1987.

Wibowo, R., & Santoso, H. "Urgensi Peningkatan Kemampuan Aparat Penegak Hukum dalam Pelacakan Harta Kekayaan Hasil Kejahatan," Jurnal Kajian Hukum dan Keadilan, Vol. 11, No. 1, 2024.

Wibowo, Roni. "Kesiapan Sistem Peradilan Indonesia Menghadapi Perampasan Harta Kekayaan Melalui Gugatan Kebendaan," Jurnal Hukum Pidana dan Kriminologi, Vol. 4, No. 1, 2024.

Yasin, Mohamad Nur. "Pencegahan Korupsi Perspektif Maqashid Syariah," Jurnal Hukum dan Syariah, Vol. 7, No. 1, 2016.

Yusuf, Muhammad. "Membangun Kewenangan Hak Akses Langsung Intelijen Keuangan," Jurnal Antikorupsi dan Hukum Terapan, Vol. 5, No. 1, 2021.

Yusuf, Muhammad. "Optimalisasi Peran Kejaksaan dalam Pemulihan Aset Hasil Tindak Pidana Korupsi," Jurnal Hukum dan Peradilan, Vol. 2, No. 2, 2013.

Books:

Adji, Indriyanto Seno. Korupsi dan Hukum Pidana. Jakarta: Kantor Pengacara & Konsultan Hukum Prof. Oemar Seno Adji, 2001.

Anleu, Sharyn L. Roach. Law and Social Control. Cambridge: Polity Press, 2000.

Arief, Barda Nawawi. Kapita Selekta Hukum Pidana Ekonomi dan Tindak Pidana Pencucian Uang. Bandung: Citra Aditya Bakti, 2021.

--------------------------. Tindak Pidana Pencucian Uang dan Kejahatan Kerah Putih. Semarang: Undip Press, 2012.

Asy-Syatibi, Abu Ishaq. Al-Muwafaqat fi Ushul al-Syariah, Jilid II. Kairo: Dar al-Hadits, 2006.

Atika, Indah. Hukum Pemulihan Aset: Teori dan Praktik. Jakarta: Sinar Grafika, 2020.

Atmasasmita, Romli. Korupsi dan Sistem Peradilan Pidana. Bandung: Refika Aditama, 2016.

--------------------------. Rekonstruksi Teori Hukum Integratif: Mengawal KUHP dan KUHAP Baru. Bandung: PT. Remaja Rosdakarya, 2025.

--------------------------. Sistem Peradilan Pidana Kontemporer. Jakarta: Kencana, 2015.

--------------------------. Teori Hukum Integratif: Rekonstruksi Terhadap Teori Hukum Pembangunan dan Teori Hukum Progresif. Yogyakarta: Genta Publishing, 2012.

--------------------------. Teori Hukum Kejahatan Bisnis dan Transnasional. Jakarta: Kencana, 2023.

--------------------------. Tindak Pidana Pencucian Uang dalam Perspektif Hukum Nasional dan Internasional. Bandung: Refika Aditama, 2021.

Auda, Jasser. Maqasid al-Shariah as Philosophy of Islamic Law: A Systems Approach. London: International Institute of Islamic Thought, 2008.

Bentham, Jeremy. An Introduction to the Principles of Morals and Legislation. Oxford: Clarendon Press, 1907.

Chazawi, Adami. Hukum Pidana Korupsi di Indonesia. Jakarta: RajaGrafindo Persada, 2016.

Chazawi, Adami. Pelajaran Hukum Pidana. Jakarta: RajaGrafindo Persada, 2002.

Departemen Agama RI. Al-Qur'an dan Terjemahannya. Jakarta: PT Syaamil Cipta Media, 2012.

Djamali, R. Abdoel. Pengantar Hukum Indonesia. Jakarta: RajaGrafindo Persada, 2002.

Effendy, Marwan. Kejaksaan RI: Posisi dan Fungsinya dalam Penegakan Hukum. Jakarta: Gramedia Pustaka Utama, 2005.

Garnasih, Yenti. Penegakan Hukum Anti Pencucian Uang di Indonesia. Jakarta: Rajawali Pers, 2020.

Hamzah, Andi. Asas-Asas Hukum Pidana. Jakarta: Rineka Cipta, 2010.

--------------------------. Hukum Acara Pidana Indonesia. Edisi Revisi. Jakarta: Sinar Grafika, 2014.

--------------------------Pemberantasan Korupsi: Melalui Hukum Pidana Nasional dan Internasional. Jakarta: Rajawali Pers, 2018.

Handoyo, B. Hestu Cipto. Hukum Tata Negara, Kewarganegaraan & Hak Asasi Manusia. Yogyakarta: Universitas Atma Jaya, 2003.

Harahap, M. Yahya. Pembahasan Permasalahan dan Penerapan KUHAP: Penyidikan dan Penuntutan. Edisi Kedua. Jakarta: Sinar Grafika, 2016.

Hiariej, Eddy O.S. Prinsip-Prinsip Hukum Pidana. Yogyakarta: Cahaya Atma Pustaka, 2020.

--------------------------. Prinsip-Prinsip Hukum Pidana Khusus. Jakarta: Kencana, 2022.

Husein, Yunus. Bunga Rampai Anti Pencucian Uang dan Pemulihan Aset. Bandung: Citra Aditya Bakti, 2018.

Husein, Yunus, dan Aria Suyudi. Pembaruan Hukum Perampasan Harta Kejahatan di Indonesia. Jakarta: Kencana, 2023.

Ibrahim, Johnny. Teori dan Metodologi Penelitian Hukum Normatif. Malang: Bayumedia Publishing, 2006.

Komisi Pemberantasan Korupsi. Panduan Gratifikasi. Jakarta: KPK, 2017.

Lamintang, P.A.F. Dasar-Dasar Hukum Pidana Indonesia. Bandung: Citra Aditya Bakti, 2011.

Mardani. Hukum Acara Peradilan Pidana Korupsi dan Pencucian Uang. Jakarta: Kencana, 2023.

Marzuki, Peter Mahmud. Penelitian Hukum. Edisi Revisi. Jakarta: Kencana Prenada Media Group, 2017.

Mertokusumo, Sudikno. Mengenal Hukum suatu Pengantar. Yogyakarta: Liberty, 2007.

Mertokusumo, Sudikno. Penemuan Hukum. Yogyakarta: Liberty, 2017.

Mubarok, Jaih. Kaidah Fikih Ekonomi Keuangan. Jakarta: RajaGrafindo Persada, 2002.

Muladi. Demokrasi, Hak Asasi Manusia, dan Reformasi Hukum di Indonesia. Jakarta: The Habibie Center, 2021.

Muladi. Kapita Selekta Sistem Peradilan Pidana. Semarang: Badan Penerbit UNDIP, 1995.

Mulyadi, Lilik. Hukum Acara Pidana Indonesia. Bandung: Citra Aditya Bakti, 2007.

-----------------Tindak Pidana Korupsi di Indonesia: Normatif, Teoretis, Praktik, dan Masalahnya. Bandung: Alumni, 2007.

Muqoddas, Busyro. Korupsi dalam Perspektif Hukum dan Etika Islam. Yogyakarta: UII Press, 2015.

Nandang Alamsah D. dan Sigit Suseno. Modul 1 Pengertian dan Ruang Lingkup Tindak Pidana Khusus.

Nugroho, Hibnu. Pemberantasan Kejahatan Kerah Putih dan Korupsi di Indonesia. Yogyakarta: Setara Press, 2021.

Posner, Richard A. Economic Analysis of Law. 9th Edition. New York: Wolters Kluwer, 2014.

Prasetyo, Teguh. Hukum dan Sistem Hukum Berdasarkan Pancasila (Teori Keadilan Bermartabat). Jakarta: Media Perkasa, 2021.

Rahardjo, Satjipto. Hukum Progresif: Hukum yang Membebaskan. Jakarta: Kompas, 2009.

Ridwan HR. Hukum Administrasi Negara. Jakarta: RajaGrafindo Persada, 2016.

Santoso, Budi. Kerja Sama Internasional dalam Pengembalian Harta Kejahatan. Jakarta: Sinar Grafika, 2023.

Savigny, Carl von. Of the Vocation of Our Age for Legislation and Jurisprudence. London: Littlewood & Co., 1831.

Shidarta. Hukum Penalaran dan Penalaran Hukum. Jakarta: Genta Publishing, 2013.

Sjahdeini, Sutan Remy. Seluk Beluk Tindak Pidana Pencucian Uang dan Pembiayaan Terorisme. Jakarta: PT. Alumni / Pustaka Utama Grafiti, 2004.

Smart, J.J.C. & Bernard Williams. Utilitarianism: For and Against. Cambridge: Cambridge University Press, 1973.

Soekanto, Soerjono, dan Sri Mamudji. Penelitian Hukum Normatif: Suatu Tinjauan Singkat. Jakarta: RajaGrafindo Persada, 2014.

United Nations Office on Drugs and Crime (UNODC). Technical Guide to the United Nations Convention Against Corruption. New York: United Nations, 2009.

Utama, Paku. Pemulihan Aset Kejahatan. Jakarta: Kencana, 2016.

Winardi. Manajer dan Manajemen. Jakarta: Rineka Cipta, 2009.

Yusuf, Muhammad. Merampas Aset Koruptor: Solusi Pemberantasan Korupsi di Indonesia. Jakarta: Kompas, 2013.

Internet:

Direktorat Jenderal Perbendaharaan Kementerian Keuangan RI. "Tindak Pidana Korupsi Pengertian dan Unsur-unsurnya." https://djpb.kemenkeu.go.id/kppn/manokwari/id/data-publikasi/berita-terbaru/3026-tindak-pidana-korupsi-pengertian-dan-unsur-unsurnya.html (Diakses pada 12 Desember 2025).

Indonesia Business Post. "Indonesia Scores 37 in 2024 CPI, Signaling Persistent Challenges." https://indonesiabusinesspost.com/3665/business-and-investment/indonesia-scores-37-in-2024-cpi-signaling-persistent-challenges (Diakses pada 10 Desember 2025).

Kompas. "Indeks Persepsi Korupsi Indonesia 2024 Tertinggal dari Timor Leste Hingga..." https://www.kompas.com/tren/read/2025/02/12/130000865/indeks-persepsi-korupsi-indonesia-2024-tertinggal-dari-timor-leste-hingga (Diakses pada 10 Desember 2025).

Transparency International. "Indonesia." https://www.transparency.org/en/countries/indonesia (Diakses pada 10 Desember 2025).

Regulation:

ISSN : 2830-4624

Law Number 1 of 2023 concerning the Criminal Code.

Law Number 12 of 2011 concerning the Formation of Legislation.

Law Number 16 of 2004 in conjunction with Law Number 11 of 2021 concerning Amendments to Law Number 16 of 2004 concerning the Attorney General's Office of the Republic of Indonesia.

Law Number 20 of 2025 concerning Criminal Procedure Law.

Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption.

Law Number 8 of 1981 concerning Criminal Procedure Law.

Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering.

Regulation of the Attorney General of the Republic of Indonesia concerning the Code of Conduct for Prosecutors

The 1945 Constitution of the Republic of Indonesia.