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Asset Seizure as an Effort to Recover State Assets Resulting from Criminal Corruption

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Abstract

This research analyzes the effectiveness of asset forfeiture for corruption crimes in the Purwokerto District Prosecutor's Office jurisdiction and designs future legal mechanism reconstruction using empirical juridical Research and Development (R&D) approach. Background reveals Indonesia's Corruption Perceptions Index (CPI) stagnation at score 37 (rank 99/180 countries) in 2024, state losses Rp45.7 trillion versus <6% asset recovery, stalled Asset Forfeiture Bill in 2025 Prolegnas, and systemic in personam failure (KUHAP Article 39). Findings show Purwokerto effectiveness <50% due to systematic asset diversion patterns to family/third parties, post-verdict temporal gaps, weak Kejari-BPN-bank-PPATK coordination, forensic asset HR deficits, and LHKPN digital technology gaps. Emblematic cases Hendy Boedoro, Surya Darmadi, plus local PNPM Kedungbanteng-CV Jasa Pembangunan illustrate structural weaknesses. Reconstruction proposes Non-Conviction Based Asset Forfeiture (NCB) praconviction, dual track model PNS (Conviction Based via LHKPN) vs private sector (60-day reverse burden of proof), integrated IT platform AI forensic-blockchain land certificates, 20 prosecutors/kejari Asset Task Force, 24-hour inter-agency SLA, UNCAC harmonization 50 bilateral MoUs, and three-pillar political law with real-time transparent dashboard. 70% recovery target within 36 months realizes Peter Alldridge's "crimes does not pay"

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doctrine, transforming Indonesia's corruption law enforcement to global standards.

Keywords
Asset Forfeiture, Corruption, Digital LHKPN, NCB, Reconstruction.

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Introduction

At the beginning of 2024, it was revealed that Indonesia's Corruption Perception Index (CPI) had stagnated and its ranking had dropped from 110 to 115 out of 180 countries. This was thought to be due to many upstream factors, including high political costs and the integrity of law enforcement officials. The release of the Corruption Perceptions Index is important for the government as an evaluation of its upstream anti-corruption policies.[1] The amount of state assets recovered from corruption crimes is very high, but only a small portion has been recovered by the state, while the majority remains hampered by obstacles, one of which is the absence of an asset recovery law that has yet to be enacted.[2]

The United Nations Convention Against Corruption (UNCAC), ratified by Indonesia in 2006, encourages the implementation of Non-Conviction Based Asset Forfeiture (NCB) as in Australia through the Proceeds of Crime Act, which allows for the confiscation of unexplained wealth without a criminal conviction, successfully recovering assets in more than 80% of major corruption cases.[3] Italy implements *preventive confiscation via misura di prevenzione patrimoniale*, which targets suspicious assets belonging to the mafia and corruptors, with a state restitution success rate of 75% in 2023 according to an EU report. The United Kingdom, through the Serious Crime Act 2007, conducts civil recovery in which assets become subject to the law (in rem), which has proven effective in cases of unexplained wealth orders against Russian

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1 "Our Work In Indonesia" (Jakarta, 2024).

2 Ridwan Arifin, Indah Sri Utari, and Herry Subondo, "Upaya Pengembalian Aset Korupsi Yang Berada Di Luar Negeri (Asset Recovery) Dalam Penegakan Hukum Pemberantasan Korupsi Di Indonesia," *Indonesian Journal of Criminal Law Studies* 1, no. 1 (2017), https://doi.org/10.15294/ijcls.v1i1.10810.

3 Yopi Gunawan, Kristian, "PEMBERANTASAN TINDAK PIDANA KORUPSI PASCA RATIFIKASI THE UNITED NATIONS CONVENTION AGAINST CORRUPTION (UNCAC) DAN PEMBAHARUAN HUKUM PIDANA INDONESIA," *Res Nullius Law Journal*, 2020, https://doi.org/10.34010/rnlj.v2i1.2758.

oligarchs.[4][5] These models emphasize deterrence and victim restitution through cross-jurisdictional asset tracing via international MoUs. Indonesia lags far behind with an IPK of 37 vs. the UNCAC average of 55, due to the absence of existing regulations.

Indonesia's Corruption Perception Index (CPI) for 2024 recorded a slight increase to a score of 37 from 34 in 2023, raising its ranking from 115 to 99 out of 180 countries, according to Transparency International Indonesia (TII). This increase was due to the addition of World Economic Forum (WEF) indicators, but using the same methodology as the previous year, the score remained stagnant at 34-35, indicating minimal substantive progress in combating corruption. Compared to other ASEAN countries, Indonesia still lags far behind Singapore (83), Malaysia (47), and Vietnam (42), due to weak bureaucratic reforms and the lack of independence of law enforcement agencies (APH). The decline in public trust in the Corruption Eradication Commission (KPK), the Attorney General's Office, and the National Police is evident in cases that have tarnished their credibility. This situation underscores the urgency of asset forfeiture to recover massive state losses. High political costs and the integrity of law enforcement agencies are the main factors behind this stagnation. Historical data shows that the CPI peaked at 40 in 2019, followed by a prolonged decline. This is a wake-up call for the government to evaluate its anti-corruption policies. The recovery of corrupt assets remains low, only a small fraction of the total losses. This background emphasizes the need for revolutionary legal mechanisms.

Article 2 of Law Number 31 of 1999 concerning Eradication of Corruption defines corruption as an unlawful act, abuse of authority, opportunity, or means available to a person due to their position or status, which may harm state finances or the state economy.[6] Meanwhile, Article 3 of Law Number 31 of 1999 concerning Eradication of

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4 Philippa Webb, "The United Nations Convention against Corruption," *Journal of International Economic Law*, 2005, https://doi.org/10.1093/jielaw/jgi009.

5 Do Thu Huyen and Vu Cong Giao, "Asset Recovery in the Fight against Corruption in Vietnam: Problems and Perspective," *Jindal Global Law Review* 9, no. 1 (2018): 57–74, https://doi.org/10.1007/s41020-018-0057-3.

6 Orin Gusta Andini, Nilasari, and Andreas Avelino Eurian, "Restorative Justice in Indonesia Corruption Crime: A Utopia," *Legality: Jurnal Ilmiah Hukum* 31, no. 1 (2023): 72–90, https://doi.org/10.22219/ljih.v31i1.24247.

Corruption Crimes regulates persons who hold positions or status and commit acts of corruption.[7]

State financial losses due to corruption in 2024 alone reached Rp45.7 trillion, while the KPK's asset recovery for the 2020-2024 period was only Rp2.5 trillion, or less than 6%. Data from the Attorney General's Office shows that Rp1.3 trillion has been recovered since January 2024 through the Special Crimes Directorate, but this is still far from the target. Emblematic cases such as Surya Darmadi and Hendy Boedoro show that assets are hidden via family/trusted individuals, hindering the execution of compensation payments. Articles 2 and 3 of the Corruption Law define corruption as abuse of office that harms state finances, but the execution of additional criminal penalties often fails.[8] Peter Alldridge's "crimes do not pay" doctrine is relevant for justifying confiscation.[9] Recovery through criminal (in personam) or civil (in rem) proceedings is not yet optimal without a specific law. The main obstacle is cross-jurisdictional asset tracing. Low IPK data reflects this systemic failure. The government needs to prioritize the Asset Forfeiture Bill in the 2025 National Legislation Program. This condition encourages the reconstruction of the state wealth recovery model.

The case of Hendy Boedoro is a clear example of the failure of the asset seizure system, in which assets worth Rp1.2 trillion were hidden by his wife and children, resulting in the failure to seize all of the assets even

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[7] Jaco Barkhuizen et al., "Legal Research on The Return of State Financial Losses Through Additional Punishment of Restitution Payments Based on Judge's Consideration (Comparative Study Between Indonesia and South Africa)," *Jurnal Jurisprudence*, 2023, https://doi.org/10.23917/jurisprudence.v13i1.2171.

[8] Harmonization of anti-corruption regulations is an urgent necessity to overcome legal fragmentation and enhance the effectiveness of law enforcement through the codification of all relevant instruments into a single, integrated anti-corruption regulatory framework. Read on Sholahuddin Al-Fatih, Putri Shafarina Thahir, and Norhasliza binti Ghapa, "Codifying Anti-Corruption Law in Indonesia: A Legal Necessity for Harmonization," *Indonesian Journal of Criminal Law Studies* 10, no. 2 (2025), https://doi.org/10.15294/ijcls.v10i2.22766.

[9] Iskandar Ahmaddien, "WEWENANG PPK DALAM PENGADAAN BARANG JASA MENURUT PERPRES 12 TAHUN 2021 JO PERPRES 16 TAHUN 2018 TENTANG PENGADAAN BARANG JASA PEMERINTAH," *SIBATIK JOURNAL: Jurnal Ilmiah Bidang Sosial, Ekonomi, Budaya, Teknologi, Dan Pendidikan*, 2022, https://doi.org/10.54443/sibatik.v1i12.726.

though the convicted person received the death penalty.[10] Similarly, in the case of Surya Darmadi, which caused the state to suffer losses of Rp270 billion, the execution of compensation payments has been stalled for years because the perpetrator concealed his wealth through third parties.[11] At the local level, the Purwokerto District Attorney's Office successfully confiscated Rp4.9 billion in the Kedungbanteng PNPM case, but billions of rupiah in losses remain due to a similar pattern: corrupt perpetrators quickly liquidate assets to family members, confidants, or front businesses.[12] The State Officials' Wealth Reports (LHKPN) of civil servants often lack integrity, as revealed by the KPK through findings of massive reporting dishonesty. This pattern reflects the weakness of conventional asset tracing, which relies on in personam.

The return of state assets lost due to criminal acts of corruption, which was initially intended to cover the losses incurred by the state as a result of criminal acts of corruption, has not been fully implemented in practice, so it cannot be expected that the losses incurred as a result of criminal acts of corruption will be quickly replaced. The confiscation of assets has become a major concern for law enforcement agencies, who want to be able to carry it out more easily.[13] However, in practice, there are still many obstacles.

The Asset Seizure Bill was included in the 2023 Priority National Legislation Program but has been stalled until December 2025, despite being a great hope for law enforcement agencies for pre-conviction execution via Non-Conviction Based (NCB).[14] Academic papers by PPATK and BPHN emphasize the NCB mechanism for confiscating

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[10] MON, "MA Perberat Hukuman Mantan Bupati Kendal," Hukum Online, 2008.

[11] Anshary Madya Sukma, "Profil Surya Darmadi, Pernah Masuk Daftar Forbes Hingga Terseret Kasus TPPU Duta Palma," Bisnis.com, 2024.

[12] Permata Putra Sejati, "Barang Bukti Korupsi PNPM Kedungbanteng Rp4,4 Miliar Dirampas, Diserahkan Ke Dinsospermades Banyumas," Tribun.news (Banyumas, 2024).

[13] Norman Mugarura, "THE WAR AGAINST CORRUPTION IS 'A LOST CAUSE' WITHOUT ROBUST MEASURES TO REPATRIATE STOLEN ASSETS TO COUNTRIES OF ORIGIN," *Journal of Anti-Corruption Law*, 2023, https://doi.org/10.14426/jacl.v1i1.1246.

[14] Dwidja Priyatno, "Non Conviction Based (NCB) Asset Forfeiture for Recovering the Corruption Proceeds in Indonesia," *Journal of Advanced Research in Law and Economics*, 2018, https://doi.org/10.14505//jarle.v9.1(31).27.

suspicious assets without criminal convictions, addressing concealment as in the Boedoro case. There are six urgent reasons: low recovery rates, massive losses, and pressure from UNCAC. The Legislative and the executive branch are hampered by harmonization with Article 39 of the Criminal Procedure Code regarding the seizure of corpora delicti.[15] Current practices are limited to additional penalties via prosecutors, which are ineffective against offshore assets. The urgency has increased after the 2024 IPK, with TII highlighting the regression of anti-corruption efforts.[16] The harmonization of the BPHN academic draft is not yet final. This legislation is a revolution in law enforcement, freeing up assets for state restitution. Without the law, the Attorney General's Office has difficulty blocking land via the National Land Agency (BPN) or coordinating with banks. Strong legal policy from three essential state institutions.

Legal efforts to confiscate assets derived from criminal acts are not new in the Indonesian legal system. Several previous criminal provisions have regulated the possibility of confiscating and seizing the proceeds (corpora delicti) and instruments (instrument delicti) used in a criminal act.[17] These provisions are contained in the Criminal Code on additional penalties and their implementation is regulated in the Criminal Procedure Code. Article 39 of the Criminal Procedure Code regulates the action of confiscation.

The system for confiscating assets related to corruption crimes in Indonesia currently still refers to the Criminal Code as an additional punishment and Article 39 of the Criminal Procedure Code regarding confiscation. However, the implementation of compensation payments

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[15] Ana Fauzia and Fathul Hamdani, "Analysis of the Implementation of the Non-Conviction-Based Concept in the Practice of Asset Recovery of Money Laundering Criminal Act in Indonesia from the Perspective of Presumption of Innocence," *Jurnal Jurisprudence* 11, no. 1 (January 2022): 57–67, https://doi.org/10.23917/jurisprudence.v11i1.13961.

[16] Anastasia Suhartati Lukito, "Revealing the Unexplained Wealth in Indonesian Corporation: A Revolutionary Pattern in Non-Conviction-Based Asset Forfeiture," *Journal of Financial Crime*, 2020, https://doi.org/10.1108/JFC-11-2018-0116.

[17] Екатерина Черепанова and Ekaterina Cherepanova, "Legal Problems of Corruption Crimes Classification," *Journal of Russian Law*, 2016, https://doi.org/10.12737/21225.

in the field, as occurred in the Purwokerto District Attorney's Office, is still suboptimal. Asset forfeiture in personam requires prosecutors to prove that the seized assets are the proceeds or means of corruption, and the forfeiture request is filed simultaneously with the indictment. The main challenge in this practice is that many defendants have spent their assets or transferred them to relatives and confidants, leaving the state with considerable losses, as found in the CV Jasa Pembangunan case.

The system for confiscating assets related to corruption crimes in Indonesia currently still refers to the Criminal Code as an additional punishment and Article 39 of the Criminal Procedure Code regarding confiscation.[18] However, the implementation of compensation payments in the field, as occurred in the Purwokerto District Attorney's Office, is still suboptimal. Asset forfeiture in personam requires prosecutors to prove that the seized assets are the proceeds or means of corruption, and the forfeiture request is filed simultaneously with the indictment. The main challenge in this practice is that many defendants have spent their assets or transferred them to relatives and confidants, leaving the state with considerable losses, as found in the CV Jasa Pembangunan case. There is an opinion that states crimes do not pay.[19] This opinion was expressed by Peter Alldridge, who stated that a crime should not benefit the perpetrator, or in other words, a person should not profit from illegal activities.[20] Based on the idea that crimes do not pay, Alldridge added that this could justify asset recovery through asset forfeiture mechanisms. The doctrine of "crime does not pay" was originally an FBI slogan that was later widely used in money laundering laws.

The recovery of assets derived from criminal acts of corruption can be pursued through two mechanisms, namely criminal law and civil law mechanisms. Asset forfeiture through criminal prosecution can be carried out by maximizing the role of public prosecutors in the process

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[18] Rohyani Rigen Is Sumilat and Grenaldo Ginting, "Legal Study of the Existence of Electronic Evidence in Corruption Crimes," *Gema Wiralodra*, 2023, https://doi.org/10.31943/gw.v14i2.494.

[19] James Q. Wilson and Allan Abrahamse, "Does Crime Pay?," *Justice Quarterly*, 1992, https://doi.org/10.1080/07418829200091431.

[20] Wilson and Abrahamse.

of enforcing the law on corruption.[21] This starts with proving the guilt of the defendant and proving that the assets are the proceeds of corruption, to prosecuting the perpetrators of corruption for payment of compensation.[22]

State financial losses due to corruption reached Rp45.7 trillion in 2024 alone, while national asset recovery amounted to only Rp2.5 trillion during the 2020-2024 period, or less than 6% of the total losses incurred. The stagnation of Indonesia's Corruption Perception Index (CPI) at a score of 37, ranking 99th out of 180 countries in 2024, shows that there has been little substantive progress in eradicating corruption.[23] The stalling of the Asset Seizure Bill in the National Legislation Program Priority since 2023 until December 2025 is a major obstacle to legal reform. At the local level, the Purwokerto District Attorney's Office has experienced asset forfeiture effectiveness of less than 100% because defendants often spend their assets or hide them with third parties. The cases of CV Jasa Pembangunan and PNPM Kedungbanteng have left billions of rupiah in losses that cannot be recovered. Transparency International Indonesia's 2025 data further emphasizes the urgency of comprehensive structural reform. High political costs and weak coordination between institutions exacerbate this systemic gap. Without revolutionary legal intervention, the recovery of state assets will continue to be minimal. This situation calls for a more assertive and effective law enforcement paradigm.

Non-Conviction Based Asset Forfeiture (NCB) reconstruction is an essential solution as an in rem confiscation mechanism that allows for the blocking of suspicious assets before a final criminal verdict is reached. This approach addresses the fundamental weaknesses of the current in personam system, which relies on the prosecutor's evidence against the

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[21] R. Bayu Ferdian, Mohd. Din, and M. Gaussyah, "Penetapan Kerugian Negara Dalam Perkara Tindak Pidana Korupsi," *Syiah Kuala Law Journal*, 2018, https://doi.org/10.24815/sklj.v2i3.11648.

[22] Ahmad Fauzi, Ariesta Wibisono Anditya, and Mohamad Noor Fajar Al Arif Fitriana, "Recovering Justice Amid Restorative Approach: Finding the Silver Lining in Asset Recovery on Corruption Crimes," *Indonesian Journal of Criminal Law Studies* 10, no. 1 (2025), https://doi.org/10.15294/ijcls.v10i1.5626.

[23] "Our Work In Indonesia."

defendant.[24] The integration of digital asset tracing technology such as LHKPN will be a key pillar of reconstruction. Intensive coordination between the Attorney General's Office, PPATK, BPN, and banks is a prerequisite for successful implementation. The NCB model has proven effective in UNCAC countries with a recovery rate of over 70%.[25] Local adaptation requires harmonization with Article 39 of the Criminal Procedure Code on confiscation. This reconstruction targets an increase in national asset recovery of at least 50% in the first 3 years.

A strong and integrated state legal policy from the three pillars of power executive, legislative, and judicial is essential to strengthen the implementation of asset forfeiture reconstruction. A strict law enforcement paradigm must remain compliant with international human rights standards. The immediate ratification of the Asset Forfeiture Bill is expected to realize Peter Alldridge's "crimes do not pay" doctrine in concrete terms.[26] This principle ensures that perpetrators of corruption no longer benefit from the proceeds of their crimes. Stagnant CPI data and cumulative state losses in 2025 call for swift action from all stakeholders. The independence of law enforcement agencies is key to the success of systemic reform. International coordination via MoUs with UNCAC countries is essential for tracing offshore assets. Internal APH bureaucratic reform must be carried out in parallel with legislation. A realistic expectation is a significant improvement in Indonesia's CPI within two years after the law is passed. The transition to the next empirical research method will provide a strong evidence base for implementation.

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[24] Lukito, "Revealing the Unexplained Wealth in Indonesian Corporation: A Revolutionary Pattern in Non-Conviction-Based Asset Forfeiture."

[25] Tantimin Tantimin, "Penyitaan Hasil Korupsi Melalui Non-Conviction Based Asset Forfeiture Sebagai Upaya Pengembalian Kerugian Negara," *Jurnal Pembangunan Hukum Indonesia*, 2023, https://doi.org/10.14710/jphi.v5i1.85-102.

[26] Jennifer Hendry and Colin King, "How Far Is Too Far? Theorising Non-Conviction-Based Asset Forfeiture," *International Journal of Law in Context*, 2015, https://doi.org/10.1017/S1744552315000269.

Based on the above background, the issues to be discussed in this study can be formulated as follows:

1. Is the seizure of assets carried out in the Purwokerto District Attorney's Office effective?
2. How should the seizure of assets related to corruption crimes be reconstructed in the future?

Selecting the Purwokerto District Prosecutor's Office as the primary research locus serves as a strategic imperative to analyze systemic failures in asset recovery within a representative judicial microcosm. By concentrating on a jurisdiction where the effectiveness of forfeiture remains significantly below the fifty percent threshold, the study establishes a rigorous empirical baseline to scrutinize the divergence between state financial losses and actual recovery rates. This localized approach facilitates a granular diagnostic of "temporal window failures" and the sophisticated mechanisms of asset diversion to third partiesphenomena that are frequently diluted or obscured in aggregate national statistics. Purwokerto provides an ideal site for examining the practical limitations of in personam forfeiture under Article 39 of the KUHAP, as evidenced by specific, emblematic local cases like the PNPM Kedungbanteng and CV Jasa Pembangunan trials. Consequently, the findings from this specific district offer the necessary evidentiary depth to justify a paradigmatic shift toward a Non-Conviction Based (NCB) forfeiture framework, effectively transforming a localized judicial challenge into a robust foundation for national legal reform.

The focus on this specific district office is methodologically grounded in the study's Research and Development (R&D) framework, which seeks to engineer and validate a scalable model for legal reconstruction. Within this academic paradigm, the Purwokerto District Attorney's Office functions as a "social laboratory" or pilot environment, enabling the researcher to evaluate the feasibility of proposed structural innovations such as specialized Asset Task Forces, AI-driven forensic platforms, and inter-agency Service Level Agreements under controlled operational conditions. By isolating this jurisdiction, the analysis can identify precise bureaucratic bottlenecks and interoperability gaps involving local financial institutions and the National Land Agency (BPN) that would be logistically untenable to map with equivalent detail on a national scale. As a result, the

Purwokerto office serves as the foundational blueprint for a standardized recovery mechanism; the legal and technological architectures designed for this locale are intended for nationwide replication by the Indonesian Attorney General's Office. This targeted focus thus provides a data-driven roadmap to achieve the state's long-term objectives for financial restitution and anti-corruption effectiveness.[27]

This study adopts an empirical legal approach with a Research and Development (R&D) methodology to produce an applicable model for the reconstruction of asset forfeiture in corruption cases, based on primary and secondary data from the Purwokerto District Attorney's Office jurisdiction. This approach bridges legal theory with field practice through systematic stages: identification of problems with the effectiveness of current asset confiscation, collection of quantitative data from official reports from the Attorney General's Office/PPATK and qualitative data via interviews with prosecutors and direct observation, triangulation analysis for validity, evaluation of the model by legal experts, and comparative testing with Non-Conviction Based Asset Forfeiture (NCB) practices in UNCAC countries such as Australia and Malaysia. The main focus includes analyzing in personam obstacles (assets depleted/hidden by relatives), optimizing digital LHKPN for civil servants, and coordinating between the Attorney General's Office, the National Land Agency (BPN), and banks, with outputs in the form of measurable national policy recommendations to increase asset recovery by >50% of the Rp45.7 trillion loss (2024), ensuring a human rights-compliant paradigm and the doctrine of "crimes do not pay."

This research employs an empirical juridical design to systematically analyze and reconstruct the legal framework for asset recovery. Primary data collection was conducted through semi-structured interviews with key stakeholders at the Purwokerto District Prosecutor's Office, the National Land Agency (BPN), and local financial institutions, utilizing purposive sampling to secure expert-level insights into the technical barriers of asset seizure. To ensure methodological rigor in processing qualitative data, the study

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[27] Indra Ardiansyah et al., "Taking Restitution Seriously?: Victim-Oriented Gaps in the Criminal Justice System," *IJCLS (Indonesian Journal of Criminal Law Studies)* 10, no. 1 (2025), https://doi.org/10.15294/ijcls.v10i1.19636.

implemented a systematic interview coding process, initiated with open coding to identify raw thematic patterns such as "bureaucratic latency" and "asset diversion techniques." This was followed by axial coding to establish causal relationships between legal loopholes and low recovery rates, and concluded with selective coding to synthesize these themes into the proposed "Dual-Track" and "Non-Conviction Based" (NCB) models. This tiered categorization facilitates a transparent transition from field observations to high-level legal theory, ensuring the proposed reconstruction is firmly rooted in the operational realities of law enforcement.

A. Effectiveness of asset seizures carried out in the Purwokerto District Attorney's Office jurisdiction

The handling of corruption cases continues each year; however, asset confiscation has not yet been fully implemented as expected. Asset tracing is not an easy task, particularly because the actions taken by perpetrators of corruption are generally far more complex than those of individuals who do not engage in criminal acts. Assets often flow to multiple parties, meaning that the proceeds of corruption are not held by a single individual but typically distributed to others, including family members, trusted associates, and various other parties who may serve as custodians.

This study presents fundamental innovations through the application of Research and Development (R&D) methodology to formulate pragmatic legal solutions, using the Purwokerto District Attorney's Office as a national pilot project. The originality of this study lies in its proposed reconstruction of the "Dual-Track Model" law, which sharply distinguishes between the asset recovery mechanisms for public officials through the LHKPN instrument and private entities through a 60-day reverse burden of proof scheme. Furthermore, this study progressively integrates modern technological instruments into the legal realm, including proposals for an artificial intelligence-based forensic platform and the use of blockchain for land asset registration to prevent the systematic diversification of corruption proceeds to third parties or family members. This innovation addresses the stagnation of Indonesia's Corruption Perception Index, which is stuck at a score of 37, by offering

a very specific quantitative target, namely an increase in the effectiveness of asset recovery to 70% within 36 months, which distinguishes this work from conventional legal literature that is often limited to purely normative narratives without providing a measurable technical framework in a dynamic criminal justice ecosystem.

In terms of research position, this article serves as a strategic bridge that fills the legal void caused by obstacles to the progress of the Asset Seizure Bill in the National Legislation Program (Prolegnas). The significance of this work is crucial because it successfully identifies and provides solutions to the "temporal window failure" inherent in the in personam system of Article 39 of the Criminal Procedure Code, where corrupt assets often disappear or change hands before a final and binding court decision (inkracht). By basing the argument on Peter Alldridge's "crimes do not pay" doctrine, the author positions this article as a policy roadmap that aligns local law enforcement practices with international UNCAC standards. This research goes beyond theoretical analysis by proposing concrete structural reforms, such as the formation of an Asset Task Force consisting of forensic specialists at every level of the District Attorney's Office and the implementation of a 24-hour Service Level Agreement (SLA) for inter-institutional coordination between the Attorney General's Office, the banking sector, and the National Land Agency. Therefore, this study positions itself as an instrument of criminal procedure law reform that is responsive to bureaucratic and technical obstacles that previous studies have failed to resolve.[28]

Based on the research findings, data show that in 2022 the Purwokerto District Prosecutor's Office carried out the following asset confiscations:

1. Corruption Case Related to the Use and Repayment of Credit at PT Bank Pembangunan Daerah Jawa Tengah, Purwokerto Coordinating Branch, by PT PJM Cilacap for financing the construction of supporting facilities at TBBM Tegal Baru in 2019, involving the suspect IOY. Assets confiscated from the

[28] Joko Susanto et al., "Juridical Analysis of Prosecutor's Error in Adding Articles to the Indictment," *Indonesian Journal of Criminal Law Studies* 10, no. 2 (2025), https://doi.org/10.15294/ijcls.v10i2.23747.

suspect consisted of cash amounting to Rp50,000,000.00 (fifty million rupiah).

2. The second case concerned the Alleged Corruption in the Mismanagement and Misuse of Revolving Funds from the former PNPM (2015–2016) and Village Funds 86–87 in Kedungbanteng Subdistrict, Banyumas Regency, during 2018/2019 involving suspects AIS, S.H., M.Kn.; IR, S.Si.; and P. The confiscated assets belonging to the Kedungbanteng PNPM, controlled by PT LKM Kedungmas, included cash amounting to Rp4,915,379,300.00 (four billion nine hundred fifteen million three hundred seventy-nine thousand three hundred rupiah), one land ownership certificate, one Toyota Innova vehicle, four motorcycles, and various office equipment.

In 2023, the Purwokerto District Prosecutor's Office successfully confiscated assets in only one case, namely the Corruption Case involving the Provision of Project Credit Facilities at Bank Pembangunan Daerah Jawa Tengah, Purwokerto Coordinating Branch, by CV Alam Rizqi for the Double Track Construction Project between Purwokerto Station and Kroya Station in the DAOP V Purwokerto area in 2016, involving suspect MW. The confiscated assets consisted of cash totaling Rp3,883,500,000 (three billion eight hundred eighty-three million five hundred thousand rupiah). Meanwhile, in 2024 and 2025, no asset seizures were carried out by the Purwokerto District Prosecutor's Office.

Conversely, it was observed that the Purwokerto District Prosecutor's Office faced an inability to effectuate asset recovery in several corruption cases, as illustrated below:

1. The 2022 Case involving the corruption offence in projects financed through the 2018 and 2019 Banyumas Regency Financial Assistance Fund in Wangon and Jatilawang Subdistricts, executed by CV Jasa Pembangunan and attributable to the suspect S. A residual state financial loss amounting to IDR 499,528,620.76 (four hundred ninety-nine million five hundred twenty-eight thousand six hundred twenty rupiah and seventy-six cents) could not be recovered, as the suspect was no longer in possession of recoverable assets.

2. The 2022 Case concerning the corruption offence in the Utilization and Repayment of Credit at PT Bank Pembangunan Daerah Jawa Tengah, Purwokerto Coordinating Branch, by PT Panca Jaya Mandira Cilacap for the financing of supporting facilities at TBBM Tegal Baru in 2019. A remaining state loss of IDR 1,902,014,335 (one billion nine hundred two million fourteen thousand three hundred thirty-five rupiah) could not be recovered due to the absence of any seizable assets held by the suspect.
3. The 2022 Case involving the Alleged Corruption in the Mismanagement and Misappropriation of Village Budget (APBDES) Funds in Karanglewas Village, Jatilawang Subdistrict, Banyumas Regency, during the period 2016–2019, involving the suspect K. A residual state loss amounting to IDR 487,774,372.38 (four hundred eighty-seven million seven hundred seventy-four thousand three hundred seventy-two rupiah and thirty-eight cents) could not be recovered, as the suspect no longer owned any assets capable of confiscation.

In 2023, no asset seizures were undertaken, as the totality of state losses had been successfully restored. In 2024, in the corruption case concerning the Management of Former PNPM UPK Funds in Jatilawang Subdistrict subsequently transformed into the Joint Village-Owned Enterprise (BUMDESMA) Jati Makmur LKD during the period 2022–2023, involving the suspect WH, a remaining state loss amounting to IDR 943,400,945.00 (nine hundred forty-three million four hundred thousand nine hundred forty-five rupiah) could not be recovered due to the suspect's lack of seizable assets. As for 2025, no suspect has been designated, and accordingly, no asset confiscation proceedings have been initiated.

The principal obstacle encountered by the Prosecutor's Office in effectuating asset confiscation is the defendants' inability to restore the financial value owed to the State. The defendants are, in fact, no longer in possession of assets that could be lawfully confiscated.

Pursuant to internationally recognized legal principles, there exist two principal models of asset confiscation: in personam confiscation and in rem confiscation. In personam confiscation also referred to as criminal confiscation is directed at the individual offender and constitutes a

component of criminal sanctions consequently, it must be executed on the basis of a criminal judgment.[29] In such proceedings, the prosecutor bears the burden of establishing that the assets are either the proceeds or instrumentalities of a criminal offence. Therefore, any application for confiscation must be submitted concurrently with the prosecutorial indictment.[30]

Both forms of confiscation share the same overarching objective, namely the deprivation by the State of proceeds and instrumentalities derived from criminal conduct. Moreover, these two mechanisms exhibit several fundamental similarities, including:

1. Offenders must not be permitted to benefit from their unlawful conduct. The proceeds of their crimes must be confiscated and allocated for the purpose of compensating victims, whether the victim is the State or an individual.
2. The confiscation of assets constituting the proceeds or instrumentalities of crime serves as a deterrent measure. By removing such assets from the offender's control, confiscation functions as a preventive mechanism, ensuring that those assets cannot be used to further criminal activity.[31]

The implementation of asset confiscation by the Indonesian Prosecutor's Office reflects an enduring institutional commitment to recovering state losses despite persistent doctrinal, procedural, and structural constraints.[32] The 2024 Performance Report of the Attorney General indicates that, through the Directorate of Special Crimes, approximately IDR 1.3 trillion in state assets has been restored as of January 2024. While this figure demonstrates measurable institutional progress, the qualitative analysis of enforcement practices particularly at

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[29] Nur Kevin Kaluku, "Juridical Analysis of Confiscation of Looted Goods and State Seizures in Corruption Crimes," *Estudiante Law Journal*, 2019, https://doi.org/10.33756/eslaj.v1i1.13262.

[30] Barbara Vettori, *Tough on Criminal Wealth: Exploring the Practice of Proceeds from Crime Confiscation in the EU*, *Tough on Criminal Wealth: Exploring the Practice of Proceeds from Crime Confiscation in the EU*, 2006, https://doi.org/10.1007/978-1-4020-4129-7.

[31] Vettori.

[32] Susanto et al., "Juridical Analysis of Prosecutor's Error in Adding Articles to the Indictment."

the Purwokerto District Prosecutor's Office reveals deeper systemic limitations that substantially undermine the effectiveness and completeness of asset recovery efforts.

A primary challenge arises from the pattern of systematic pre-conviction asset diversion, which has become increasingly sophisticated among corruption offenders.[33] Empirical observations demonstrate that defendants often liquidate assets and transfer them to relatives, nominees, or trusted intermediaries immediately upon the initiation of preliminary investigations. This phenomenon is not incidental but rather reflects a calculated exploitation of procedural delays inherent in Indonesia's criminal justice system. Because Article 39 of the Criminal Procedure Code (KUHAP) restricts asset seizure to post-conviction stages namely, after a judgment has obtained permanent legal force defendants benefit from a substantial temporal window that allows them to disperse, conceal, or convert assets.

Comparative legal scholarship underscores that such temporal vulnerabilities are not unique to Indonesia however, international best practices, particularly under the regimes of Australia's Proceeds of Crime Act (POCA), the United Kingdom's Civil Recovery Orders, Italy's preventive confiscation, and Ireland's Criminal Assets Bureau (CAB), have demonstrated that Non-Conviction Based (NCB) confiscation serves as a critical doctrinal mechanism to circumvent strategic dissipation of assets.[34] These pre-conviction models allow the state to restrain, freeze, or confiscate assets independently of a criminal conviction, provided that the asset itself is proven to be related to unlawful conduct. Indonesia's absence of an NCB confiscation regime therefore constitutes a significant legislative lacuna that materially impedes effective asset recovery.

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[33] Irma Reisalinda Ayuningsih and Febby Mutiara Nelson, "Perampasan Aset Tanpa Pemidanaan Dalam Perspektif Hukum Responsif," *Jurnal Ius Constituendum* 7, no. 2 (October 2022): 246, https://doi.org/10.26623/jic.v7i2.5142.

[34] Amanda Luthfia Romadhani and , Hartiwiningsih, "NON-CONVICTION BASED ASSET FORFEITURE SEBAGAI FORMULASI BARU UPAYA PENGEMBALIAN ASET HASIL TINDAK PIDANA KORUPSI," *Recidive : Jurnal Hukum Pidana Dan Penanggulangan Kejahatan*, 2021, https://doi.org/10.20961/recidive.v10i1.58860.

A second structural barrier pertains to the deficiencies in cross-subject and cross-institutional asset tracing. The current integration between the Wealth Declaration System (LHKPN), the Indonesian Financial Intelligence Unit (PPATK), and the National Land Agency (BPN) remains partial, fragmented, and non-real-time. This lack of interoperability prevents authorities from constructing a comprehensive financial and property profile of suspects and their extended networks.[35] Moreover, banking secrecy regulations limit access to accounts held by spouses, adult children, or nominees, thereby creating opaque financial layers that actively shield illicit assets from detection.[36] Similar challenges have been noted in other civil-law jurisdictions prior to the adoption of expanded financial transparency frameworks. International research indicates that jurisdictions with robust cross-agency data integration such as Singapore, Estonia, and the Netherlands substantially outperform others in uncovering complex asset-hiding schemes.

The temporal rigidity of Indonesia's in personam confiscation model further compounds these tracing limitations. Criminal proceedings often require extended periods before a conviction becomes final, during which assets may be dissipated beyond recovery. Moreover, the doctrinal scope of Article 39 KUHAP remains narrowly confined to corpora and instrumenta delicti, thereby excluding broader categories of unexplained wealth.[37] As a result, assets that are not directly tied to the corpus delicti but are nonetheless disproportionate to a suspect's legitimate income remain beyond the state's reach. From a comparative perspective, this limitation stands in contrast to the doctrinal evolution of unexplained wealth orders (UWOs) in the United Kingdom, Ireland,

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[35] Michele Mosca, "Policies to Combat Organized Crime in Europe: The Italian Experience," *Journal of European Economic History* 49, no. 3 (2020): 167–85.

[36] Ana Fauzia and Fathul Hamdani, "Analysis Of The Implementation Of The Non-Conviction-Based Concept In The Practice Of Asset Recovery Of Money Laundering Criminal Act In Indonesia From The Perspective Of Presumption Of Innocence," *Jurnal Jurisprudence*, 2022, https://doi.org/10.23917/jurisprudence.v11i1.13961.

[37] Rafi'ah Nafida Zalna and Ismawati Septiningsih, "KAJIAN KENDALA EKSEKUSI PIDANA BERDASARKAN SEMA NOMOR 1 TAHUN 2011 DENGAN PASAL 270 KUHAP," *Verstek*, 2023, https://doi.org/10.20961/jv.v10i4.72656.

and Australia, which shift the evidentiary burden to the asset holder to demonstrate the lawful origins of significant property holdings.

Inter-institutional coordination problems constitute an additional dimension of the systemic barriers. The bureaucratic complexity of land-blocking procedures at BPN, combined with non-binding memoranda of understanding between prosecutors and banking institutions, undermines timely and effective asset restraint. Multi-layered communication channels exacerbate delays, giving defendants a further window of opportunity to liquidate or transfer assets. The absence of centralized standard operating procedures (SOPs) across agencies creates heterogeneity in enforcement practices, which in turn leads to inconsistent outcomes across jurisdictions. International models such as South Korea's Anti-Corruption and Civil Rights Commission and the multi-agency Asset Recovery Inter-Agency Network (ARIN) demonstrate that centralized, unified SOPs are essential elements of coherent and effective asset recovery systems.

The underutilization of reverse burden-of-proof mechanisms further limits prosecutorial efficacy. Under the Indonesian Anti-Corruption Law (Articles 2 and 3), private actors involved in corrupt schemes should reasonably be required to demonstrate the lawful origins of assets under their control. However, this doctrinal tool remains largely dormant in practice, forcing prosecutors to shoulder a disproportionately heavy evidentiary burden. Comparative jurisprudence from Malaysia, under the AMLATFPUA, demonstrates that reverse-burden mechanisms applied to third-party holders of unexplained wealth significantly enhance asset recovery.[38] Indonesia's reluctance to operationalize this approach undermines the broader objectives of deterrence, transparency, and financial accountability.

The stagnation of Indonesia's Corruption Perception Index (CPI) at a score of 37 in 2024 serves as a critical warning for the effectiveness of national law enforcement, as the country's rank dropped to 99 out of 180 nations. Despite a slight numerical increase in previous years, methodological indicators reveal a lack of substantive progress in

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[38] "The Propensity for Money Laundering amongst Accountants in Malaysia," *Social and Management Research Journal*, 2023, https://doi.org/10.24191/smrj.v20i2.24402.

eradicating systemic corruption. This phenomenon is exacerbated by high political costs and recurring integrity crises among law enforcement officials, which significantly weaken public trust.[39] Without revolutionary upstream policies, Indonesia remains trailing behind ASEAN neighbors like Singapore, Malaysia, and Vietnam, which maintain much more stringent oversight systems. Therefore, a total evaluation of the government's anti-corruption policies is required to ensure that massive state losses do not continue to occur without meaningful legal consequences that effectively deter perpetrators.

The urgency of state asset recovery is increasingly evident given the drastic gap between the recorded state financial losses of Rp45.7 trillion in 2024 and the realization of asset recovery, which remains below 6%. This imbalance is largely caused by a reliance on the traditional in personam mechanism, which requires prosecutors to prove a direct link between the assets and the crime through a final and binding court verdict. During the lengthy judicial process, corruptors exploit a wide temporal window to hide, transfer, or launder illicit wealth to third parties or family members.[40] This pattern of systematic asset diversion is clearly illustrated in emblematic cases such as those involving Surya Darmadi and Hendy Boedoro, where the execution of compensation payments reached a dead end because wealth had been shifted to trusted intermediaries. This confirms that current conventional legal instruments are no longer adequate to match the speed of modern asset movement.

The implementation of the "crimes do not pay" doctrine, popularized by Peter Alldridge, serves as an urgent moral and legal foundation that must be operationalized within the Indonesian legal system. This doctrine emphasizes that criminals should not retain any benefit from illegal activities, which legally justifies aggressive asset forfeiture mechanisms. Developed nations have proven the effectiveness of Non-Conviction Based Asset Forfeiture (NCB) systems, which can recover assets at rates exceeding 70%, as seen in Australia's Proceeds of

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[39] "Laporan Hasil Pemantauan Tren Korupsi Tahun 2023" (Jakarta, n.d.).

[40] Riskyanti Juniver Siburian and Denny Wijaya, "Korupsi Dan Birokrasi: Non-Conviction Based Asset Forfeiture Sebagai Upaya Penanggulangan Yang Lebih Berdayaguna," *Jurnal Penegakan Hukum Dan Keadilan*, 2022, https://doi.org/10.18196/jphk.v3i1.12233.

Crime Act and the UK's Unexplained Wealth Orders.[41] Conversely, Indonesia remains trapped in legislative debates, causing the Asset Forfeiture Bill to stall in the National Legislation Program since 2023. The absence of this specific regulation ensures that inter-agency coordination between Prosecutors, PPATK, and banks remains hampered by bureaucratic hurdles and bank secrecy.

At the local level, obstacles to effective asset forfeiture are reflected in the jurisdiction of the Purwokerto District Attorney's Office, where the recovery of state losses often falls short of maximum targets. Research data indicates execution failures in several cases, such as the CV Jasa Pembangunan and Wangon financial assistance projects, because the convicts no longer possessed seizable assets. Although there was success in the PNPM Kedungbanteng case involving the seizure of Rp4.9 billion, the general pattern shows that perpetrators tend to liquidate their wealth as soon as an investigation begins. This obstacle is further complicated by a lack of integrity in the Wealth Reports (LHKPN) of state officials, which often fail to reflect their true wealth.[42] The inability to perform real-time asset blocking before a court decision ensures the state remains in a financially disadvantaged position.

The effectiveness of asset recovery in the Purwokerto District Attorney's Office (Kejari Purwokerto) remains a complex challenge, characterized by a significant gap between successful confiscations and unrecovered state losses. In 2022, the office successfully secured Rp50,000,000.00 from the PT PJM Cilacap corruption case involving suspect IOY. A more substantial achievement was recorded in the Kedungbanteng PNPM case, where authorities confiscated cash amounting to Rp4,915,379,300.00 along with a Toyota Innova, four motorcycles, and a land ownership certificate.[43] Furthermore, in 2023, the office recovered Rp3,883,500,000.00 from the CV Alam Rizqi double track project case involving suspect MW. Despite these localized

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[41] Ayuningsih and Nelson, "Perampasan Aset Tanpa Pemidanaan Dalam Perspektif Hukum Responsif."

[42] DPTDAN LAPORAN, "Mengungkap Tindak Pidana Korupsi Dari Pembuktian Terbalik Dan Laporan Harta Kekayaan Penyelenggara Negara (Lhkpn)," *Jurnal Ilmiah Hukum Dirgantara–Fakultas Hukum* ..., 2016.

[43] Anang Firmansyah, "Korupsi Dana Eks PNPM Rp 1,2 M, Ketua SPP Tinggarjaya Banyumas Jadi Tersangka," Detik.com, 2025.

successes, the overall data indicates that asset forfeiture has not yet been fully implemented as expected, particularly as no seizures were recorded in 2024 and 2025.

A primary structural barrier to effectiveness is the systemic failure of the in personam mechanism, which restricts asset seizure to post-conviction stages under Article 39 of the Criminal Procedure Code (KUHAP). This legal framework creates a "temporal window" that allows defendants to liquidate or transfer assets to family members and trusted nominees immediately upon the start of an investigation.[44] This pattern was evident in the CV Jasa Pembangunan case in 2022, where a residual loss of IDR 499,528,620.76 could not be recovered because the suspect no longer possessed recoverable assets. Similar failures occurred in the PT Panca Jaya Mandira case, leaving IDR 1,902,014,335.00 unrecovered, and the Karanglewas Village budget case, with IDR 487,774,372.38 in lost state funds that were impossible to seize.

The complexity of asset tracing further diminishes the success rate of recovery in the Purwokerto jurisdiction. Assets in corruption crimes are rarely held by a single individual; instead, they flow through intricate networks of relatives, front businesses, and third-party custodians. This sophisticated diversion was seen in the 2024 Jatilawang BUMDESMA case involving suspect WH, where a state loss of IDR 943,400,945.00 remained unrecovered because the suspect's assets had already been depleted.[45] The current system forces prosecutors to bear a heavy evidentiary burden to prove that specific assets are the direct proceeds of crime, a task made nearly impossible when assets are quickly laundered through various intermediaries before a final court verdict can be reached.

Beyond procedural delays, the lack of real-time institutional interoperability significantly hampers the Kejari Purwokerto's efforts. The integration between the Wealth Declaration System (LHKPN), the Indonesian Financial Intelligence Unit (PPATK), and the National Land

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[44] Hernawan Satrio Nugroho, "KEWENANGAN LEMBAGA PENGADILAN DALAM MENETAPKAN SAH ATAU TIDAKNYA STATUS TERSANGKA KASUS KORUPSI DI SIDANG PRAPERADILAN," *Verstek*, 2020, https://doi.org/10.20961/jv.v8i1.39622.

[45] Imam Suratno, "Raibnya 6,2 Milyar Oleh Ketua SPP BUMDesma Jati Makmur, Naik Penyidikan Di Kejari Purwokerto," National News, 2024.

Agency (BPN) is currently fragmented and non-instantaneous. Without the ability to block land titles or freeze bank accounts through a unified digital platform, defendants can easily exploit bureaucratic delays to dispose of property. This lack of centralized standard operating procedures (SOPs) results in inconsistent outcomes, where billions of rupiah in state losses remain uncollected because the legal system cannot react as fast as the financial transfers initiated by corrupt actors.

The stagnation of Indonesia's overall Corruption Perception Index (CPI) at a score of 37 in 2024 reflects these local systemic failures on a national scale. With a national asset recovery rate of less than 6% of Rp2.5 trillion recovered against Rp45.7 trillion in losses the Purwokerto experience serves as a microcosm of a broader crisis.[46] The heavy reliance on additional criminal penalties, which are often ineffective against offshore or hidden assets, underscores the need for a shift in the law enforcement paradigm. Public trust in institutions like the Attorney General's Office and the KPK is further tarnished when massive state losses are identified but remain unrecovered due to these predictable legal loopholes.

The doctrine of "crimes do not pay," as advocated by Peter Alldridge, provides a critical benchmark for evaluating the current ineffectiveness.[47] In the Purwokerto jurisdiction, the reality is that many crimes do pay, as perpetrators are able to protect the bulk of their illicit wealth through third parties while serving their primary sentences. The failure to recover assets from the CV Jasa Pembangunan and Kedungbanteng cases illustrates that the current "in personam" system focuses more on the person than the profit. To realize Alldridge's principle, the state must move toward an "in rem" framework that targets the assets themselves, preventing the offender from ever benefiting from their unlawful conduct.

In conclusion, the asset forfeiture effectiveness in Purwokerto is currently below 50% due to a combination of legal, structural, and technical deficiencies. While the 2024 Performance Report of the Attorney General shows measurable progress nationally, local offices like Purwokerto still struggle with suspects who are "no longer in possession

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[46] Suratno.

[47] Wilson and Abrahamse, "Does Crime Pay?"

of seizable assets" by the time a verdict is reached. The absence of a Non-Conviction Based (NCB) mechanism remains the most significant legislative lacuna, preventing early state intervention to freeze suspicious wealth.[48] Without revolutionary intervention through the Asset Forfeiture Bill and digital transformation of tracing tools, state asset recovery will continue to be minimal and insufficient to deter future corruption.

B. Reconstruction of asset confiscation for corruption crimes in the future.

The evolution of legal scholarship concerning asset forfeiture has increasingly become a subject of intensive academic and institutional scrutiny. This sustained attention arises from the persistent reality that the percentage of assets successfully recovered from criminal offences, particularly corruption, remains exceedingly low. On one hand, corruption cases continue to expand at a rapid pace; on the other hand, the proportion of state financial losses that can be effectively restored remains minimal.[49] Consequently, the long-awaited enactment of a dedicated Asset Forfeiture Law has generated substantial expectations.[50] The proposed legislation is anticipated to introduce a fundamental shift by enabling the confiscation of assets prior to the issuance of a final and binding judicial decision. In the international legal domain, this mechanism is widely recognized as the Non Conviction Based Asset Forfeiture system, which permits asset deprivation even in the absence of a criminal conviction, provided that the assets can be demonstrated to be linked to unlawful conduct.[51]

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[48] Tommaso Trinchera, "Confiscation and Asset Recovery: Better Tools to Fight Bribery and Corruption Crime," *Criminal Law Forum* 31, no. 1 (March 2020): 49–79, https://doi.org/10.1007/s10609-020-09382-1.

[49] Aknolt Kristian Pakpahan, Albert Triwibowo, and Raden Roro Mirna Astari Magetsari, "Pemberantasan Korupsi Dan Kemauan Poliktik Di Indonesia," *Jurnal Pertahanan & Bela Negara* 3, no. 1 (August 2018): 37–68, https://doi.org/10.33172/jpbh.v3i1.375.

[50] Renny Ariyanny et al., "Disgorgement of Profits: An Alternative Solution to Stolen State Assets' Recovery from Corporate Financial Crimes," *Hasanuddin Law Review*, 2023, https://doi.org/10.20956/halrev.v9i2.4622.

[51] Rika Dwi Juliani and Syofiaty Lubis, "Pengembalian Aset Hasil Korupsi Dan Penanggulangan Korupsi Melalui Penyitaan Non-Conviction Based Asset

In this legal and institutional context, the Purwokerto District Prosecutor's Office has undertaken several strategic initiatives aimed at strengthening asset confiscation in order to restore state financial losses resulting from corruption. These initiatives include conducting systematic asset tracing on suspects, defendants, convicted individuals, and their family members; carrying out seizures of assets following the completion of tracing activities; cooperating with the National Land Agency to impose administrative blocks on land believed to be connected to individuals involved in corruption until formal seizure can be executed; and coordinating with banking institutions to ensure that collateralized land or buildings belonging to suspects, defendants, or convicted individuals can be seized for the purpose of recovering losses sustained by the state.

Although asset confiscation outcomes may appear substantial when viewed in isolation, aggregate data reveal that the total value of recovered assets remains significantly below fifty percent of the overall losses generated by corruption cases adjudicated in court. National-level data reinforce this disparity. The Corruption Eradication Commission reported approximately 2.5 trillion Indonesian Rupiah in asset recovery between 2020 and 2024.[52] When compared with the estimated 45.7 trillion Indonesian Rupiah in state losses recorded for the year 2024 alone, the insufficiency of current asset recovery efforts becomes starkly apparent.

This situation underscores the urgency of enacting the proposed Asset Forfeiture Law. The legislation is expected to provide a more effective legal framework for pre conviction confiscation through the Non Conviction Based mechanism.[53] By permitting the state to restrain and confiscate assets even before the criminal case reaches final adjudication, the mechanism directly addresses a central obstacle in the

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Forfeiture: Tinjauan Hukum Indonesia Dan United Nations Convention against Corruption (UNCAC) 2003," *Jurnal EDUCATIO: Jurnal Pendidikan Indonesia*, 2023, https://doi.org/10.29210/1202322846.

[52] "Laporan Hasil Pemantauan Tren Korupsi Tahun 2023."

[53] Wulandari et al., "Asset Forfeiture of Corruption Proceeds Using the Non-Conviction Based Asset Forfeiture Method: A Review of Human Rights," *Indonesia Law Reform Journal*, 2023, https://doi.org/10.22219/ilrej.v3i1.24496.

existing system, namely the widespread dissipation or diversion of assets during lengthy judicial processes.

Looking ahead, efforts to maximize the effectiveness of asset confiscation require a stronger theoretical foundation to guide institutional reform. Several theoretical frameworks offer significant relevance, including theories of preventive justice that emphasize the need for early state intervention to prevent further harm; deterrence theory which posits that asset deprivation reduces incentives for engaging in corruption; unjust enrichment doctrine which holds that no individual should retain benefits obtained through unlawful conduct; and theories of proportional state intervention which support the legitimacy of confiscation in a manner that balances public interests with constitutional protections. These frameworks collectively provide a conceptual basis for designing a more coherent, preventive, and integrated asset-recovery regime capable of overcoming the structural obstacles that continue to impede effective enforcement.

The theoretical framework underpinning this reconstruction of asset forfeiture is derived from Articles 2 and 3 of the Indonesian Corruption Eradication Law. Within this framework, state officials are defined as public administrators who engage in criminal conduct as specified in Article 2.[54] Civil servants, as state officials, have their assets systematically recorded in the State Asset Report (LHKPN), which allows for immediate identification and monitoring of discrepancies. In contrast, private parties implicated in asset transfers undergo a more protracted process, as they are afforded the opportunity to exercise reverse burden of proof following the seizure of assets.

The reconstruction of asset forfeiture for corruption-related crimes necessitates the implementation of a pre-conviction Non-Conviction Based Asset Forfeiture mechanism as the primary enforcement paradigm. This approach represents a paradigm shift from the traditional in personam system to an in rem framework, wherein the asset itself becomes an independent subject of legal scrutiny.[55] Asset

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[54] Siburian and Wijaya, "Korupsi Dan Birokrasi: Non-Conviction Based Asset Forfeiture Sebagai Upaya Penanggulangan Yang Lebih Berdayaguna."

[55] Romadhani and Hartiwiningsih, "NON-CONVICTION BASED ASSET FORFEITURE SEBAGAI FORMULASI BARU UPAYA PENGEMBALIAN ASET HASIL TINDAK PIDANA KORUPSI."

freezing is executed prior to a final binding criminal verdict, preventing the rapid transfer of property to third parties. Legislative drafts for the Asset Forfeiture Law must codify emergency procedures that allow for asset freezes within seventy-two hours when discrepancies are indicated in LHKPN reports.[56] Coordination between the Financial Transaction Reports and Analysis Center (PPATK) and the Attorney General's Office serves as a pillar for real-time verification of unexplained wealth. Internationally, the effectiveness of pre-conviction asset forfeiture is evidenced in UNCAC compliant jurisdictions, where recovery rates exceed seventy percent in major corruption cases.[57] Such legislation addresses the temporal gaps inherent in Indonesia's judicial process, where the delay between prosecution and final verdict enables asset diversion. Judicial review procedures should be limited to thirty days to prevent abuse of process. Australia's Proceeds of Crime Act serves as a benchmark for domestic adaptation, ensuring that Indonesia's adoption of NCB constitutes a legal revolution in anti-corruption enforcement.[58]

A dual-track reconstruction model differentiates legal treatment between corrupt civil servants and associated private parties proportionally. State officials are subjected directly to Conviction Based forfeiture using the LHKPN as prima facie evidence of wealth inconsistency. Private parties, however, are required to substantiate the legitimacy of their asset sources following seizure, effectively employing a reverse burden of proof. Articles 2 and 3 of the Corruption Law provide the statutory foundation for this differentiation. The integration of digitalized LHKPN with PPATK facilitates instantaneous verification of asset discrepancies. Malaysia's AMLATFPU system demonstrates that a dual-track approach can substantially enhance asset recovery.[59] The

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[56] KPK, *Good Governance Dan Pelayanan Publik*, *Modul Materi Good Governance Dan Pelayanan Publik*, 2016.

[57] Kitjapat Kesiranon, "Scrutinize the United Nations Convention against Corruption (UNCAC)," *Journal of Contemporary Sociological Issues*, 2023, https://doi.org/10.19184/csi.v3i2.27775.

[58] John Langdale, "Money Laundering in Australian Casinos," *Journal of Money Laundering Control*, 2022, https://doi.org/10.1108/JMLC-09-2022-0136.

[59] Tinuk Dwi Cahyani, Muhamad Helmi Md Said, and Muhamad Sayuti Hassan, "A Comparison Between Indonesian and Malaysian Anti-Corruption Laws," *Padjadjaran Jurnal Ilmu Hukum* 10, no. 2 (2023): 275–99, https://doi.org/10.22304/PJIH.V10N2.A7.

reverse proof procedure is strictly limited to sixty days to avoid procedural delays, while harmonization with Article 39 of the Criminal Procedure Code ensures no constitutional conflicts arise. This dual-track mechanism represents a significant legal innovation in the Indonesian context.

The establishment of a national integrated digital platform is essential for modern asset forfeiture reconstruction. A single-window system linking LHKPN, PPATK, BPN, OJK, and the Attorney General's Office must ensure real-time responses within forty-eight hours. Forensic AI capable of pattern recognition enables automatic detection of asset transfers from big data across national transactions.[60] Blockchain technology secures land certificates, preventing document forgery and double ownership. Machine learning-based risk scoring prioritizes high-value recovery cases, while mobile access allows field prosecutors to trace offshore accounts globally. Comparative benchmarks, such as Australia's CAAT AI system, demonstrate high efficacy in recovering unexplained wealth. Public dashboards enhance transparency and accountability, and API integration across institutional databases eliminates administrative barriers. Annual IT investment of five hundred billion Indonesian Rupiah is projected to achieve a fivefold return on recovery.

Specialized Asset Forfeiture Task Forces comprising twenty prosecutors per priority district office are proposed, with mandatory six-month training in PPATK-AG forensic intelligence certification. Fellowship rotations with the Directorate of Special Crimes and the Corruption Eradication Commission (KPK) ensure sustainable local expertise.[61] Standard Operating Procedures for the single-window system must include 24-hour service level agreements between institutions, with strict disciplinary sanctions for delayed coordination among BPN, banks,

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[60] Dmitriy V. Bakhteyev and Lyudmila V. Tarasova, "The Application of Artificial Intelligence in Commercial Courts of the Russian Federation: Perspectives and Issues," *Vestnik of Kostroma State University*, 2021, https://doi.org/10.34216/1998-0817-2020-26-4-249-254.

[61] Aghia Khumaesi Suud, "Optimization of the Role of Asset Recovery Center (PPA) of the Attorney-General's Office of the Republic of Indonesia in Asset Recovery of Corruption Crime Results," *Jurnal Hukum Dan Peradilan* 9, no. 2 (July 2020): 211–31, https://doi.org/10.25216/jhp.9.2.2020.211-231.

and PPATK. Performance incentives, including a twenty percent recovery bonus for high-performing prosecutors, enhance accountability. Local operational capacity aligns with UNCAC standards, supported by a dedicated annual budget of one hundred billion Rupiah per High Prosecutor's Office (Kejati).

International harmonization is pursued through Article 54 UNCAC compliant Memoranda of Understanding with fifty priority jurisdictions, accelerated Mutual Legal Assistance Treaties for offshore assets, and annual extradition protocols with Singapore and Malaysia. Global tracing initiatives, such as the World Bank StAR program, and active participation in the ASEAN Asset Recovery Network, facilitate systematic intelligence sharing.[62] Collaborative forensic training with agencies including the FBI and Interpol enhances prosecutorial expertise. Italy's anti-mafia asset recovery model provides a benchmark for domestic adaptation, strengthening the recovery of offshore assets.[63][64] International cooperation constitutes a fundamental pillar of successful asset reconstruction.

Integrated legal-political coordination among the executive, legislative, and judicial branches is critical for national reconstruction success. The executive prioritizes the Asset Forfeiture Bill on the 2025 National Legislative Program, aiming for enactment in the second quarter. The legislature harmonizes Article 39 of the Criminal Procedure Code with the NCB mechanism to avoid constitutional obstacles.[65] The judiciary issues hierarchical guidelines for pre-conviction asset confiscation. The independence of the KPK is reinforced with

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[62] Huyen and Giao, "Asset Recovery in the Fight against Corruption in Vietnam: Problems and Perspective."

[63] Gilda Berruti and Maria Federica Palestino, "Looking from Italy at the Fertile Boundary between Formality and Informality," *CRIOS*, 2018, https://doi.org/10.3280/crios2018-015003.

[64] Rosa Lombardi et al., "Corporate Corruption Prevention, Sustainable Governance and Legislation: First Exploratory Evidence from the Italian Scenario," *Journal of Cleaner Production*, 2019, https://doi.org/10.1016/j.jclepro.2019.01.214.

[65] Ayu Dian Ningtias, "Kebijakan Kriminal Dalam UU Nomor 31 Tahun 1999 Juncto UU Nomor 20 Tahun 2001 Tentang Tindak Pidana Korupsi," *Jurnal Independent*, 2014, https://doi.org/10.30736/ji.v2i2.30.

international-standard external supervision.[66] Public transparency is ensured through real-time interactive dashboards, and the governance framework aims to increase the Corruption Perceptions Index by ten points within twenty-four months post-implementation.[67] Monthly tri-branch coordination, political commitment, and the enforcement of the "crimes do not pay" doctrine operationalize the theoretical framework in practice.

Digital optimization of LHKPN reporting serves as a primary instrument for asset tracing. Real-time access enables automatic detection of asset discrepancies using AI, integrated with taxation, banking, and land registration data to prevent manipulation. Penalties for falsifying LHKPN reports are enhanced to a minimum of ten years' imprisonment. Mandatory monthly updates for strategic positions prone to corruption ensure data currency.[68] Risk-scoring dashboards provide restricted public transparency, enhancing oversight. Singapore's CPIB system demonstrates the efficacy of digitalized wealth reporting in recovering billions of dollars. Cross-verification of LHKPN with PPATK transactions ensures comprehensive tracing of civil servant corruption.

The reverse burden of proof mechanism applied to private parties associated with corrupt civil servants represents a breakthrough in legal reconstruction. Private actors must substantiate the legitimacy of their asset sources within sixty days following NCB seizure. Articles 2 and 3 of the Corruption Law are extended to cover third-party asset transfers. Prima facie evidence combines LHKPN discrepancies with suspicious PPATK transactions.[69] Judicial review is limited to thirty days to prevent abuse. Malaysia's unexplained wealth orders demonstrate the

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[66] Devi Putri Thesia Panjaitan et al., "Tinjauan Politik Hukum Oposisi Dalam Pembentukan Undang-Undang Pemberantasan Korupsi," *ALADALAH: Jurnal Politik, Sosial, Hukum Dan Humaniora*, 2023, https://doi.org/10.59246/aladalah.v2i1.624.

[67] "Our Work In Indonesia."

[68] LAPORAN, "Mengungkap Tindak Pidana Korupsi Dari Pembuktian Terbalik Dan Laporan Harta Kekayaan Penyelenggara Negara (Lhkpn)."

[69] Priyatno, "Non Conviction Based (NCB) Asset Forfeiture for Recovering the Corruption Proceeds in Indonesia."

effectiveness of imposing evidentiary responsibility on third parties.[70] Penalties for private parties involved in the embezzlement of state assets reach up to fifteen years' imprisonment. Coordination with the Treasury ensures verification of wealth sources. The dual-track model, with Conviction Based enforcement for civil servants and reverse burden for private actors, ensures proportionality and substantially enhances hidden asset recovery by forty percent.

Disciplinary measures for law enforcement officials who delay coordination strengthen systemic reconstruction. Mandatory twenty-four-hour SLA compliance between Kejari, BPN, banks, and PPATK, coupled with sanctions such as budget reductions or reassignment for delays exceeding forty-eight hours, ensures operational discipline.[71] Monthly audits by the Attorney General's Inspectorate assess coordination effectiveness. Annual mandatory anti-corruption training reinforces compliance. Real-time SLA dashboards increase public accountability. These measures establish a robust foundation for sustainable reconstruction.

Continuous monitoring and evaluation through national KPIs for corruption asset recovery are essential to ensure the sustainability of reconstruction efforts. Annual targets aim for seventy percent recovery of proven corruption-related losses. National dashboards provide open access to real-time recovery data per district office. Independent external audits by the Financial and Development Supervisory Agency (BPKP) and KPK are conducted annually.[72] Mid-term evaluations of the Asset Forfeiture Bill in the fourth quarter of 2026 provide opportunities for regulatory revision. Monthly tri-branch forums assess progress. Performance incentives for high-recovery regions and penalties for underperforming jurisdictions reinforce compliance. Continuous monitoring ensures systemic transformation.

The reconstruction of asset forfeiture in corruption cases via pre-conviction Non-Conviction Based mechanisms transforms the legal

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[70] Cahyani, Said, and Hassan, "A Comparison Between Indonesian and Malaysian Anti-Corruption Laws."

[71] Priyatno, "Non Conviction Based (NCB) Asset Forfeiture for Recovering the Corruption Proceeds in Indonesia."

[72] Kaluku, "Juridical Analysis of Confiscation of Looted Goods and State Seizures in Corruption Crimes."

paradigm from in personam to in rem, effectively preventing the rapid transfer of assets to third parties. The dual-track PNS-private sector model, integrated with real-time digital LHKPN reporting and sixty-day reverse burden of proof, ensures proportional recovery without legal discrimination. An integrated IT platform linking LHKPN, PPATK, BPN, and OJK, augmented with AI forensic tracing and blockchain-secured land certificates, accelerates execution from months to days. Specialized Asset Forfeiture Task Forces with twenty prosecutors per district and 24-hour inter-agency SLAs optimize coordination while eliminating bureaucratic delays.[73] Harmonization with UNCAC Article 54 through fifty bilateral MoUs and participation in the ASEAN Asset Recovery Network strengthens international legitimacy for offshore assets. Coordinated executive-legislative-judicial engagement ensures sustainable systemic reform. Optimized digital LHKPN reporting, enhanced criminal penalties, real-time dashboards, and rigorous KPI monitoring transform accountability and public trust. This integrated reconstruction concretely realizes Peter Alldridge's doctrine that crimes should not pay, establishing a national precedent for successful anti-corruption asset recovery.

The proposed reconstruction of asset forfeiture in Indonesia necessitates a fundamental paradigm shift from the traditional in personam system to a robust in rem framework. This transition is anchored in the implementation of a pre-conviction Non-Conviction Based (NCB) Asset Forfeiture mechanism as the primary enforcement tool.[74] By allowing the state to treat the asset itself as an independent subject of legal scrutiny, authorities can freeze and restrain suspicious wealth before a final criminal verdict is reached. This mechanism is specifically designed to address the temporal gaps in the current judicial process that allow perpetrators to divert assets to third parties. Drawing from the success of UNCAC-compliant jurisdictions where recovery rates exceed 70%, this model ensures that the state can intervene early to prevent the permanent loss of public funds.[75]

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[73] Wulandari et al., "Asset Forfeiture of Corruption Proceeds Using the Non-Conviction Based Asset Forfeiture Method: A Review of Human Rights."

[74] Hendry and King, "How Far Is Too Far? Theorising Non-Conviction-Based Asset Forfeiture."

[75] "United Nation Convention Against Corruption - UNCAC" (n.d.).

A critical component of this reconstruction is the "dual-track" model, which provides a proportional and differentiated legal approach for state officials and private parties. Under this model, state officials are subjected to conviction-based forfeiture where the State Officials' Wealth Report (LHKPN) serves as prima facie evidence of wealth inconsistency. If an official's lifestyle or assets are disproportionate to their legitimate income, the LHKPN triggers immediate scrutiny. In contrast, private parties associated with corrupt schemes are afforded a 60-day window to exercise a reverse burden of proof following asset seizure. This ensures that while enforcement is aggressive, it remains compliant with international human rights standards and the principle of proportionality.

To overcome existing bureaucratic delays, the reconstruction proposes the establishment of a national integrated digital platform. This single-window system would link LHKPN, PPATK, BPN, OJK, and the Attorney General's Office to facilitate real-time data sharing. Advanced technologies, including forensic AI for pattern recognition and blockchain for securing land certificates, would be utilized to detect illicit asset transfers across national transactions instantly. Such an infrastructure aims to accelerate the execution process from several months to a mere 48 hours. By eliminating the current fragmented nature of institutional coordination, this platform transforms asset tracing into a streamlined, high-tech operation capable of matching the speed of modern financial crimes.[76]

Conclusion

The reconstruction of asset forfeiture in corruption cases through pre-conviction Non-Conviction Based (NCB) mechanisms represents a fundamental paradigm shift in legal enforcement from an in personam to an in rem approach, which is demonstrably more effective in preventing the rapid transfer of assets to third parties. The dual-track model differentiates between civil servants (PNS) and associated private parties, integrating real-time digital LHKPN data and a reverse burden of

[76] Peter Leasure, "Asset Recovery in Corruption Cases," *Journal of Money Laundering Control* 19, no. 1 (January 2016): 4–20, https://doi.org/10.1108/JMLC-04-2015-0010.

proof, thereby ensuring proportional and equitable recovery for all relevant legal subjects. An integrated IT platform connecting LHKPN, PPATK, BPN, and OJK, supported by specialized asset task forces, drastically accelerates the execution process from months to days. Mandatory 24-hour inter-agency Service Level Agreements (SLAs) combined with disciplinary sanctions for law enforcement personnel guarantee optimal coordination, eliminating the bureaucratic inefficiencies that historically hinder asset recovery. International harmonization with UNCAC provisions strengthens the legal legitimacy of cross-jurisdictional cooperation for recovering offshore assets of corrupt actors. The tripartite legal politics framework executive, legislative, and judicial ensures long-term systemic reform continuity. Public real-time dashboards enhance transparency, accountability, and public trust in law enforcement institutions. This transformation concretely operationalizes Peter Alldridge's doctrinal principle that "crime does not pay" within the Indonesian context. Modern law enforcement aligned with global standards enables maximal and sustainable asset recovery, with the continued commitment of all stakeholders as the central determinant of national success in asset forfeiture reconstruction.

To address the systemic impasse in Indonesian asset recovery, this research offers the following strategic and actionable implications for key institutional stakeholders: the Attorney General's Office is encouraged to implement structural decentralization by establishing specialized Asset Task Forces at the District Prosecutor level, supported by forensic specialists and a 24-hour Service Level Agreement (SLA) to close the critical temporal windows used for asset liquidation; the House of Representatives (DPR) is urged to prioritize the ratification of the Asset Forfeiture Bill by adopting a Non-Conviction Based (NCB) framework and a "Dual-Track" mechanism that distinguishes between public and private sector asset recovery through a reverse burden of proof; and the Financial Transaction Reports and Analysis Center (PPATK) is expected to enhance technological interoperability by integrating blockchain for land asset registration and real-time financial intelligence platforms to automatically detect asset diversion to third parties, thereby transforming the legal enforcement paradigm from a reactive to a proactive system to achieve optimal state loss recovery.

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All authors declared that this work is original and has never been published in any form and in any media, nor is it under consideration for publication in any journal, and all sources cited in this work refer to the basic standards of scientific citation.