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"STATE FINANCIAL/ASSET RECOVERY IN CORRUPTION AND MONEY LAUNDERING CRIMES: REORIENTING THE GOALS OF PUNISHMENT TOWARDS DOEL THEORIEN"

Raisatul Karimah
Universitas 17 Agustus 1945 Surabaya
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Abstract

The escalation of corruption and money laundering cases and their loss need to be responded by reorienting the objectives of criminalizing corruption and money laundering cases towards doel theorien which emphasizes the aspect of state financial/asset recovery and restoration. By using the juridical-normative research method, the results obtained were there are three challenges faced by law enforcement in Indonesia in carrying out and optimizing state financial/asset recovery in corruption and money laundering, namely: 1) the criminalization system for corruption and money laundering tends to focus on retaliation (punitive) against the perpetrators; 2) there is complexity in technology and financial/banking systems; and 3) limited international cooperation in combating corruption and money laundering. In terms of re-orientation of the purpose of punishment towards doel theorien in corruption and money laundering, law enforcement can be carried out through two main ideas, namely 1) by optimizing the Double Track System in Corruption and Money Laundering in corruption and money laundering cases to return state assets and finances resulting from corruption and other crimes; and 2) doel theorien in corruption and money laundering is oriented towards restoration efforts, one of which is by introducing the Pre-Trial Conference in state financial/asset recovery efforts.

Keywords: *doel theorien, re-orientation, state financial/asset recovery, corruption, money laundering.*

Abstrak

Peningkatan kasus dan kerugian yang disebabkan oleh tindak pidana korupsi dan *money laundering* perlu direspon dengan tepat, salah satunya yakni dengan melakukan re-orientasi tujuan pemidanaan kasus tipikor dan *money laundering* ke arah *doel theorien* yang menekankan pada aspek pemulihan kerugian negara dan restorasi. Dengan metode penelitian yuridis-normatif, didapatkan hasil yakni terdapat tiga tantangan yang dihadapi oleh penegak hukum di Indonesia dalam melakukan dan mengobtimalkan *state financial/asset recovery* dalam penanganan tindak pidana korupsi dan *money laundering* yakni: 1) sistem pemidanaan tindak pidana korupsi dan *money laundering* cenderung berfokus pada pembalasan (*punitive*) terhadap pelaku; 2) terdapat kompleksitas teknologi dan sistem finansial/perbankan; dan 3) terbatasnya kerjasama international dalam memerangi tindak pidana korupsi dan *money laundering*. Dalam hal re-orientasi tujuan pemidanaan ke arah *doel theorien* dalam tindak pidana korupsi dan tindak pidana *money laundering,* penegakan hukum dapat dilakukan melalui dua ide pokok yakni 1) pengoptimalan *Double Track System* dalam Tindak Pidana

Korupsi dan *Money Laundering* pada kasus tipikor dan *money laundering* untuk mengembalikan aset dan keuangan negara hasil korupsi dan tindak pidana lainnya; dan 2) *doel theorien* dalam tindak pidana korupsi dan *money laundering* berorientasi pada upaya restorasi yakni salah satunya dengan pengenalan sistem *Pre-Trial Conference* dalam upaya *state financial/asset recovery*.
Kata kunci: *doel theorien*, re-orientasi, *state financial/asset recovery*, tipikor, pencucian uang.

I. INTRODUCTION

State financial/asset losses in Indonesia have been increasing year after year, driven by a surge in corruption and money laundering cases. In the first semester of 2021, Indonesia prosecuted 209 corruption cases, up from 169 the previous year. Of these cases, state losses due to corruption in the first semester of 2021 reached 26.83 trillion rupiah, a 47.6 percent increase from the previous year.

Meanwhile, in 2022, according to the Financial Transaction Reports and Analysis Center (PPATK), money laundering cases reached 183.88 trillion rupiah. The same report identified 176 audit findings indicating problems, analysis, and evaluation of suspicious financial transactions that could point to money laundering. Furthermore, in 2023 and 2024, the number of corruption cases has tended to increase sharply, resulting in significant increases in state losses.

The year-over-year increase in the number of corruption cases is not commensurate with the amount of state losses recovered. For example, in 2021, of the total state losses of Rp 62.9 trillion, only Rp 1.4 trillion, or 2.2 percent, was recorded as being repaid by corruptors, as determined by judges' verdicts. In the previous year, of the Rp 56 trillion state losses, only Rp 19.6 trillion was recovered through criminal restitution.

As stated in the Corruption Eradication Commission's (KPK) 2023 Performance Accountability Report, the handling of corruption cases in 2023 will not only target state losses but also aim to maximize the return of assets obtained from corruption and money laundering to the state. Although the criminal justice system for corruption and money laundering cases in Indonesia still prioritizes retributive punishment, namely, retribution for crimes committed by corruptors, the element of "possibly detrimental to state finances or the national economy," as stipulated in Articles 2 and 3 of Law Number 31 of 1999 concerning

the Eradication of Corruption ("Law 31/1999") requires special attention from law enforcement.

Essentially, the regulations regarding sanctions and/or obligations for the restitution of state losses by corruptors are stipulated in Law 31/1999, specifically in Articles 4, 32, 33, and 34. These essentially regulate the restitution of state losses from corruptors to the state through the filing of a civil lawsuit by the State Attorney against the corruptor and/or their heirs, provided that the restitution of state losses does not eliminate the criminal penalty for the perpetrator of corruption.

Through a study of decisions in corruption cases in Indonesia, the recovery of state funds is also achieved through prosecution of money laundering cases resulting from corruption (predicate crimes). However, prosecutions in money laundering cases often encounter winding paths or dead ends, preventing the recovery of state financial/asset losses. So, what are the challenges to State Financial/Asset Recovery in Indonesia? And how can the reorientation of criminal purposes toward Doel Theorien impact State Financial/Asset Recovery in Corruption and Money Laundering?

In this article, the author will attempt to answer these two questions by discussing Doel Theorien, corruption, money laundering, and the principles and efforts to recover state assets/finances lost as a result of a crime.

II. THEORETICAL STUDIES

A. Doel Theorien (Relative Theory)

The criminal justice system always culminates in the application or imposition of criminal sanctions on anyone found guilty of a crime. However, in imposing sanctions, there are three basic theories regarding the purpose of punishment: Vergeldings Theorien, Doel Theorien, and Verenigings Theorien. Unlike Vergeldings Theorien, better known as the Absolute Theory or the Retribution Theory, which emphasizes punishment as retribution (punitive) for a crime, Doel Theorien emphasizes punishment as intended to educate those who commit crimes so they can become good people. Verenigings Theorien, on the other hand, combines the two purposes of punishment in the absolute theory and the objective theory.

In the relative theory, punishment is viewed as a form of protection for the interests of society. In addition to providing retribution to perpetrators, the relative theory believes that

punishment is intended to achieve certain goals that benefit both the perpetrator and society. According to Karl O. Christansen, the utilitarian theory has five main objectives of punishment: a) maintaining public order; b) repairing the losses suffered by society as a result of a crime; c) reforming the perpetrator; d) destroying the perpetrator; and e) preventing a crime from occurring.

Meanwhile, according to Anselm von Feuerbach, the utilitarian theory has two preventive functions: general deterrence and specific deterrence. In the general deterrence theory, von Feuerbach proposed the legality theory, as outlined in Article 1 of the Criminal Code ("KUHP"), which involves imposing criminal sanctions on perpetrators of crimes and aims to instill fear in others so they refrain from committing crimes. Von Feuerbach believes that the criminal sanctions imposed for prohibited acts must be written into law so that individuals can relinquish their intention to commit crimes.

Furthermore, the theory of purpose is part of the Modern School (determinism) in the objectives of punishment, which essentially replaces the doctrine of free will held by criminals. In this theory, humans are viewed as creatures without free will, but are influenced by the characteristics of their environment. This school rejects the view that retribution is based on subjective guilt and calls for individualization of punishment aimed at resocializing criminals.

In principle, the determinism school adheres to a double-track system, namely the use of two tracks in imposing sanctions in criminal law: criminal sanctions and disciplinary sanctions. Criminal sanctions and disciplinary sanctions in this system have equal and balanced status in penal policy. The imposition of sanctions on perpetrators in this system is not only carried out through the application of criminal sanctions, but also through the application of sanctions derived from a sound, measured, and consistent system to ensure equality between cumulative or combined sanctions.

B. Corruption and Money Laundering

1. Corruption

Corruption, or "corruption" in Latin, or "corruption" in English, or "corrupt" in Dutch, essentially means rotten, bad, and a penchant for accepting bribes while exploiting one's power for personal gain. In Indonesia, corruption is regulated by Law Number 20 of 2001 and Law Number 31 of 1999 concerning the Eradication of Corruption.

As previously described in the background section, the level of corruption in Indonesia is very high, consistent with the financial and asset losses suffered by the state as victims. As stated in the UN Convention Against Corruption, the impact of corruption can threaten the stability and security of society, weaken democratic institutions and values, ethical values, and justice, and jeopardize sustainable development and the rule of law.

"Concerned about the seriousness of the problems and threats posed by corruption to the stability and security of societies, undermining the institutions and values of democracy, ethical values, and justice, and jeopardizing sustainable development and the rule of law."

In addition to threatening societal stability and security, corruption can also threaten the moral and intellectual standards of a community, leading to the loss of core values or societal dignity. Theobald suggests that corruption always creates a climate of greed, selfishness, and cynicism.

The threat and danger of corruption often arise from conflicts of interest among state officials. According to Moises Naim, in "The Corruption Eruption" (1995) in the Brown Journal of World Affairs, many manifestations of corruption have many similarities, fundamentally based on conflicts of interest. "...nonetheless, corruption's multiple manifestations share many commonalities. In principle, a conflict of interest underlies all acts of corruption."

2. Money Laundering

In Indonesia, money laundering is linked to corruption. However, in the United States, the origins of money laundering are closely linked to the eradication of narcotics trafficking, with the international convention on the criminalization of money laundering, the United Nations Convention Against Illicit Drugs and Psychotropic Substances 1988, signed by 106 countries, including Indonesia.

Furthermore, in 1988, Know Your Customer ("KYC") policies emerged in the banking sector after representatives from central banks and regulatory bodies of industrialized nations formed the Basel Committee on Banking Regulations and Supervisory Practices. In 1989, the G-7 meeting in Paris resulted in the establishment of the Financial Action on Money Laundering ("FATF"), which aims to eradicate money

laundering and prevent terrorist financing. In 1990, the FATF issued Forty Recommendations as guidelines for participating countries to combat abuse of the financial system by money launderers. At that time, the Indonesian regime of President Suharto was briefly blacklisted by the FATF.

In Indonesia, money laundering is regulated by Law Number 8 of 2010 concerning the Eradication of Money Laundering ("Law 8/2010"). Money laundering is a multiple crime preceded by a predicate crime. According to Article 2 of Law 8/2010, proceeds of crime are assets obtained through various criminal acts, one of which is corruption. In this regard, research conducted by Budi Saiful Haris in 2016 revealed that of 137 money laundering convictions, 40 convictions, or approximately 29.2 percent, involved corruption as the predicate crime.

Fundamentally, money laundering is carried out in various ways and forms. There are three methods employed by perpetrators in money laundering: 1) Buy and Sell Conversations (money laundering is carried out through the sale and purchase of goods and services); 2) Offshore Conversations (money related to the crime is transferred to countries that are known as tax havens and then deposited in banks or financial institutions in those countries); and 3) Legitimate Business Conversations (practiced through legitimate businesses or business activities as a means to move the funds into activities so that they are mixed with company funds.

The Egmant Group of Financial Intelligence Units also divides money laundering typologies into five forms, namely: 1) concealment within a company; 2) misuse of legitimate business; 3) use of false documents or identities; 4) exploitation of international legal issues; and 5) use of anonymous assets. In carrying out money laundering crimes, perpetrators are assisted by a Gatekeeper, which is a term given to describe professional expertise in the fields of finance and law with special skills, knowledge, and access to the global financial system whose services are used by perpetrators with the ability to hide their illegal assets.

C. State Financial/Asset Recovery

State Financial/Asset Recovery is an effort to recover state losses, both financial and asset, resulting from a criminal act of corruption. With today's sophisticated technology

and financial systems, criminals now possess the expertise to move assets quickly and easily, even across national borders.

A meeting of FATF officials revealed that efforts to seize the proceeds of crime remain inadequate compared to the volume of criminal assets flowing through the global financial system and entering national economies. In this regard, the goal of effective asset recovery is to eliminate financial incentives for criminal activity, limit the capacity of organized criminal groups and terrorist activities that threaten national safety and security, and most importantly, victims of crime, including countries harmed by corruption.

Theodore S. Greenberg developed the Stolen Asset Recovery (hereinafter referred to as "StAR") program, which is built on four main pillars: a) empowering state legal and institutional mechanisms for recovering assets resulting from criminal activity; b) cooperation between governments, legislative bodies, financial institutions, and the public to foster collective responsibility and unity of action in the prevention, detection, and recovery of stolen assets; c) developing innovative techniques that can be used to trace and return criminal assets; and d) encouraging the strengthening of international standards in asset recovery efforts through the implementation of the provisions of Chapter V of the United Nations Convention Against Corruption ("UNCAC") and other international conventions.

Furthermore, Chapter V of the UNCAC provides a basic framework for asset recovery efforts through cooperation between countries, including freezing assets, confiscating assets, confiscating assets, and returning assets to the victim country entitled to those assets.

According to H.P. Pangabean, asset recovery for corruption crimes can be viewed from three aspects: a) the legal aspect, encompassing discussions of the legal system and the criminal justice system; b) the social aspect, encompassing the impact of corruption on the lives of the wider community and the local environment; and c) the philosophical aspect, encompassing general ethical perspectives that can reveal the common sources of misconduct in corruption.

Furthermore, H.P. Pangabean provides two aspects that need to be considered in supporting state asset recovery efforts with the StAR principle: the Corruption Criminalization System. First, there are two principles in the Corruption Criminalization

System: the Man-Oriented Principle and the Act-Oriented Principle. The Man-Oriented Principle refers to the legal grounds for a judge to impose a severe sentence, including the death penalty, on a corruptor. In this case, the judge considers the convict to have no positive awareness of his crime, has not admitted his guilt, and lacks the willingness to repay a fine of 60 percent of the value of the case. Meanwhile, the Act-Oriented Principle refers to the element of positive awareness in the corruptor, who is willing to repay at least 60 percent of the proceeds of his corruption, resulting in a reduced sentence for this defendant below 5 years.

Second, the aspect of the Justice System, which utilizes the Pre-Trial Conference ("PTC") process. PTC is a criminal justice system developed in the United States that is more action-oriented. This means that deterrent efforts in the criminal system are aimed at fostering a sense of guilt in the perpetrator of the crime. Through this system, perpetrators of criminal acts are given the opportunity to demonstrate positive awareness by admitting their guilt, followed by a willingness to repay at least 60 percent of the assets charged in court.

III. RESEARCH METHODS

This research will be conducted using the Juridical-Normative research method, namely by analyzing primary legal materials in the form of legislation, judges' decisions, and using Doel Theorien or the Theory of the Purpose of Punishment - Relative as a grand theory. In addition, this research will also use Restorative Theory in the purpose of punishment as a middle-range theory, Penal Policy, and as an applied theory.

IV. RESEARCH RESULTS

The year-over-year increase in corruption cases has resulted in significant losses to the state, both financially and in assets. The Corruption Eradication Commission (KPK), as an independent institution with special authority to eradicate and prosecute corruption, has consistently optimized state asset recovery efforts through a strategic enforcement approach. From 2014 to 2021, the Corruption Eradication Commission (KPK) has confiscated assets from the handling and prosecution of corruption cases, reaching 170 billion rupiah in 2014, 193 billion rupiah in 2015, 335 billion rupiah in 2016, 342 billion rupiah in 2017, 600 billion rupiah in 2018, 468 billion rupiah in 2019, 294 billion rupiah in 2020, and 374 billion rupiah in 2021.

Despite its success in pursuing state financial/asset recovery in corruption cases, the reality remains numerous challenges in the recovery of state assets and finances due to corruption and money laundering in Indonesia.

A. Challenges in State Financial/Asset Recovery in Indonesia

Basically, there are five challenges faced by law enforcement in Indonesia in implementing efforts to return and recover state assets and finances resulting from corruption and money laundering.

1. The Criminalization System for Corruption and Money Laundering Crimes Tends to Focus on Retaliation (Punishment) for Perpetrators

In Indonesia, the development of criminal law, particularly in the Criminal Code and specific laws and regulations, including those concerning corruption and money laundering, still prioritizes criminal sanctions (punishment) oriented toward retribution, suffering, and disgrace imposed on perpetrators. Nevertheless, Law 31/1999 in conjunction with Law 20/2001 and Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering ("Law 8/2010") explicitly regulates efforts to recover state losses, either through civil lawsuits filed by the State Prosecutor or through the confiscation of corporate assets for the state as an additional penalty.

However, according to a report by Indonesia Corruption Watch ("ICW"), retaliatory sentences for corruptors are still far from being effective in practice. Of the 261 defendants in corruption cases, 73.94 percent were sentenced to between 1 and 4 years in prison (light sentences), while 16.86 percent were sentenced to between 4 and 10 years in prison (medium sentences). Only 1.53 percent of the 261 individuals, or in other words, only 4 defendants received heavy sentences, namely imprisonment of more than 10 years. Meanwhile, 7.67 percent, or 20 defendants, were acquitted by the courts.

Furthermore, according to the ICW report, during 2021, there were 1,282 cases and 1,404 defendants in corruption cases handled by the Corruption Eradication Commission (KPK) and the Prosecutor's Office. The average prison sentence for corruptors in 2021 was only 3 years and 5 months.

Therefore, based on the data on light sentences handed down to corruptors by panels of judges, this indicates the failure or lack of benefit of prison sentences that focus on retribution against corruptors, which are intended to have a deterrent effect on perpetrators of corruption. This also proves that the criminal justice system, which focuses more on retribution against perpetrators in corruption and money laundering cases, is still, as seen from various judges' decisions, unable to provide a deterrent effect on perpetrators.

2. Complexity of Technology and Financial/Banking Systems

In addition to the handling and prosecution of corruption cases, which still prioritize retaliation against perpetrators rather than restitution of financial losses and state assets, the complexity of the technology and financial systems used by corruptors and those laundering the proceeds of crime often makes it difficult for law enforcement officials to conduct asset tracing of the proceeds of corruption.

As previously explained, methods used in money laundering crimes, such as buy-and-sell transactions, offshore transactions, and legitimate business transactions, often present a barrier for law enforcement in tracking the whereabouts of dirty money and assets that have entered the "clean" system. For example, in several corruption cases that are currently rampant in 2024, corruptors often conceal assets by establishing legitimate businesses or legitimate business activities as a means to move, store, and manage the dirty money, which is then mixed with company funds. Furthermore, corruptors often appoint gatekeepers with financial and technological expertise to manage their illegal assets and launder them into clean assets that are difficult for law enforcement to trace.

Furthermore, corruptors and money launderers often create shell companies to hide their illegal assets and use nominees (other people or relatives) to entrust the ill-gotten gains to them. These funds are then channeled into complex financial systems such as blockchain systems, offshore banking systems, the purchase of assets and

property abroad, financial transactions such as stock trading, and other assets purchased using today's sophisticated technology.

3. Limited International Cooperation in Combating Corruption and Money Laundering

The transnational nature of corruption and money laundering crimes is certainly not without reason. In corruption and money laundering crimes, the tendency of perpetrators to hide assets abroad is often a method to avoid the easy seizure and confiscation of their illegal assets by domestic law enforcement. For example, in the corruption case involving the Governor of Papua, bribery and gratuities stemmed from a report from the Financial Transaction Reports and Analysis Center (PPATK) regarding irregular spending, including transactions at a Singapore casino totaling hundreds of billions of rupiah, including the purchase of a luxury watch in cash.36 Another example is the bribery case involving the former Head of SKK Migas. Ultimately, in 2019, the Corruption Eradication Commission (KPK) achieved the feat of returning SGD 200,000, or 319 billion rupiah, of the corruptor's assets held overseas in Singapore to the state treasury. This asset restitution was a collaboration between the KPK and the Corrupt Practices Investigation Bureau ("CPIB") in Singapore.

As stipulated in the UNCAC, asset restitution is a fundamental principle and one of the objectives of new criminal penalties in criminal law, particularly for corruption and money laundering. As previously explained, Chapter V, Articles 51 to 60 of the UNCAC, outlines detailed provisions regarding the prevention and tracking of assets obtained from crime. One such provision is Mutual Legal Assistance Matters, which provides for cooperation or reciprocal legal assistance in criminal law with other countries regarding investigations, prosecutions, and court hearings.

However, this international cooperation often reaches a dead end because not all countries have laws and/or agreements on Mutual Legal Assistance (MLA) for law enforcement. For example, to date, Indonesia only has a few Mutual Legal Assistance agreements and/or legislation with other countries, namely: the Indonesia-Australia MLA, regulated by Law Number 1 of 1999 concerning the Ratification of the Treaty between the Republic of Indonesia and Australia on Mutual Legal Assistance in Criminal Matters; The Indonesia – Korea MLA on March 30, 2002, the Indonesia –

ASEAN Countries MLA on November 29, 2004, and the Indonesia – China MLA which was ratified through Law Number 8 of 2006 concerning the Ratification of the Treaty between the Republic of Indonesia and the People's Republic of China on Mutual Legal Assistance in Criminal Matters.

B. Reorienting the Goals of Punishment Toward the Doel Theorien in Corruption and Money Laundering Crimes

Based on the previous discussion, the criminal justice system for corruption and money laundering crimes, which tends to prioritize criminal sanctions (punishment) as a means of retaliation against corruptors, has been ineffective and has demonstrated its failure, as evidenced by the low sentences handed down by judges.

Therefore, a reorientation of the goals of punishment toward the Doel Theorien, which prioritizes state financial/asset recovery and is corrective, rehabilitative, and restorative in corruption and money laundering crimes.

1. Double-Track System in Corruption and Money Laundering Crimes

Essentially, current regulations on corruption and money laundering tend to utilize a double-track system. This system is known for its two paths for imposing sanctions in criminal law: criminal sanctions (punishment) and disciplinary sanctions (maatregel or treatment).

As explained previously, this double-track system aims to create a balance between punishment and treatment, ensuring equal status within the criminal justice system. According to

H.P. Pangabean, there are four priorities for judges in efforts to recover assets from corruption crimes: a) deterring the perpetrator through criminal penalties; b) recovering state financial losses through fines; c) revoking certain rights of the perpetrator to create a deterrent effect; and d) rehabilitating (socializing) the perpetrator so that he can be reintegrated into society after serving his sentence through social sanctions.

With this two-track system for corruption and money laundering, it is hoped that in the future, the handling and prosecution of corruption and money laundering cases will no longer focus solely on retribution for the crime, but rather on state

financial/asset recovery efforts, which are more profitable and have a positive impact on the victim's finances, in this case the state.

2. Doel Theorien in Corruption and Money Laundering Crimes Oriented to Restorative Efforts

Restorative efforts, currently better known as restorative justice (RJ), are essentially a concept in the criminal execution process that means "restoring justice." The term "communis opini doctorum," meaning that law enforcement has failed to achieve the targets or objectives required by law, has given rise to a new alternative law enforcement system in the form of a restorative justice system. In this new system, the approach used is socio-cultural rather than normative.

As defined by Braithwaite, restorative justice is a system that emphasizes reparation for losses caused or resulting from a criminal act, including corruption and money laundering. In its implementation, the RJ process involves various parties involved in the criminalization process for corruption and money laundering.

"Restorative justice is a theory of justice that emphasizes repairing the harm caused or revealed by criminal behavior. It is best accomplished through cooperative processes that include all stakeholders."

In the context of handling corruption and money laundering cases, the practice of restoration and/or recovery of state finances/assets can be implemented by encouraging the perpetrator to return the state assets they have embezzled, as outlined in the criminal justice system through the Pre-Trial Conference ("PTC") process.

The PTC system is intended to focus the criminalization process on the actions of corruptors and/or money launderers, or in other words, to focus on actions (act-oriented). This means that deterrence efforts in the criminal system aim to foster a sense of guilt in the perpetrator of the crime.

In Australia and the People's Republic of China, for example, the PTC system provides criminals with the opportunity to demonstrate positive repentance by admitting their guilt, followed by a willingness to return at least 60 percent of the assets charged in court. This aligns with the view of H.P. Pangabean, who stated that the meaning of asset recovery in corruption and money laundering cases needs to be linked to two aspects of the objectives of punishment in the corruption justice system:

a. The qualification aspect, namely the purpose of punishment in corruption trials to declare the accused guilty or not guilty, with all the legal consequences, including fines, restitution, social sanctions, and other penalties;
b. The penal aspect, namely the purpose of punishment in corruption trials to impose criminal sanctions.

Furthermore, through penal policy, the PTC system can be implemented in Indonesia and be integrated with the return of state assets through an integrated asset recovery system. In this system, efforts to recover assets from corruption and money laundering cases involve various state agencies, both administrative and judicial. This begins with the implementation of single-entry digital data management through public information disclosure, which is then followed up by the Indonesian Attorney General's Office with the creation of an integrated asset recovery system. There are five stages in asset recovery within this system: 1) tracing; 2) securing; 3) maintaining; 4) confiscation; and 5) asset return.

Therefore, the reorientation of the objectives of criminal punishment in corruption and money laundering cases, which prioritizes state financial/asset recovery, embodies the application of the doel theorien theory. In other words, it implements a modern criminal punishment system and achieves a balance between criminal sanctions and sanctions, as well as between punishment for perpetrators and restitution for victims' losses. Implementing a modern criminal punishment system in handling corruption and money laundering cases requires a criminal law policy (penal policy) both in the formulation of formal criminal regulations and in its implementation in court.

V. CONCLUSION

1. There are three challenges faced by law enforcement in Indonesia in implementing and optimizing state financial/asset recovery in handling corruption and money laundering crimes, namely: a) the criminal justice system for corruption and money laundering crimes tends to focus on punitive retaliation against perpetrators, so that the recovery and/or restitution of state losses is not handled properly/optimally; b) the complexity of technology and financial/banking systems ultimately makes it difficult for law enforcement to conduct asset tracing of assets resulting from crimes that have been

integrated into a legitimate business and/or financial system; and c) limited international cooperation in combating corruption and money laundering crimes in Indonesia.

2. There are two main ideas in reorienting the objectives of criminal justice towards doel theorien in corruption and money laundering crimes: 1) optimizing the Double Track System in Corruption and Money Laundering Crimes, which focuses more on sanctions against defendants in corruption and money laundering cases to return state assets and finances resulting from corruption and other crimes; and b) the theoretical approach to criminal acts of corruption and money laundering is oriented towards restoration efforts, one of which is the introduction of the Pre-Trial Conference in state financial/asset recovery efforts.

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