Analysis of State Loss Restitution and Criminal Sentence Mitigation in Corruption Crimes Based on the Corruption Eradication Law

Suyono[1], Wahyu Fahmi Rizaldy[2]

[1] Student of the Law Study Program, Faculty of Law, Social Sciences and Political Sciences, Terbuka University Indonesia
[2] Tutor of Scientific Work of the Law Study Program, Faculty of Law, Social Sciences and Political Sciences, Terbuka University, Indonesia

iyonsaja6@gmail.com[1]
wahyufami3112@gmail.com[2]

Abstract. The habit of lightly punishing corruptors who return state losses is the basis for the background of this research. There is reason to worry that the return of state losses is used as an excuse to avoid severe punishment, making it ineffective as a deterrent. Finding and understanding legal studies on corruptors who return state losses is the purpose of this research. A normative legal study was applied, focusing on the analysis of written legal products and the study of related legal documents. Based on the results of the study, it was found that Law No. 31 of 1999 together with Law No. 20 of 2001 collectively serve as the legal basis for various issues related to corruption. Article 18 of the Anti-Corruption Law stipulates the procedure for returning state losses and stipulates that violators must be fined an amount equal to or greater than the value of the assets obtained corruptly. This analysis concludes that reduced sentences should not be based on the return of state losses, regardless of the importance of the return. Consequently, special rules should be made to emphasize that the state must compensate for its losses, but this should not eliminate the severe criminal penalties faced by corrupt officials.

Keywords: Corruption, State Losses, Replacement Money, Criminal Law, Corruption, Criminalization.

1. INTRODUCTION

From Law Number 1/2004 concerning State Treasury, state financial losses are a lack of funds, assets, or products due to intentional or negligent bad behavior. When associated with the return of state losses, the measure used to measure whether state losses have occurred is if the elements in this sense are met, namely regarding the amount of state losses that are Real or real and can be ascertained and caused by unlawful acts.[1]

Enforcement of the eradication of corrupt practices requires handling in unusual ways because it generally involves powerful people who plan it systematically. Obstacles in the investigation and prosecution process include: first, the perpetrators have financial

---

[1] Chandra, T. Y. (2022). Criminal Law. PT. Sangir Multi Usaha

and political power; second, the lack of professionalism of law enforcement and the weakness of PPNS which requires the formation of a special task force; third, the complexity of the evidence system; fourth, weak coordination between institutions; and fifth, low public participation in eradicating corruption.[2]

Restitution of state losses involves the perpetrator of the crime providing compensation that is equivalent to the total wealth obtained illegally from corruption crimes, with the aim of recovering it for the benefit of the state. This is done through the use of confiscation and seizure procedures at the local, regional, or international levels. Although it does not eliminate criminal penalties, in practice it is often used as a mitigating reason. As stated in the explanation of Article 4 of Law No. 31 of 1999, which emphasizes that recovery of state financial losses can be considered as a mitigating reason.[3]

After the contract period was renewed, the Supervisory Consultant for the Multipurpose Building Construction Project of Ringin Anom Village calculated that the construction progress had only reached 59.57%, which resulted in the termination of the work agreement with the Contractor CV Sekawan Elok. The Defendant, in collaboration with Yudhistira Dewa Pribadi, S.H. (CV Sekawan Elok), Bagianto Hari Ratmoko, S.T. (PPK), and Aris Dwi Kusuma Negara, S.T. (CV Sekawan Elok), had carried out criminal acts aimed at enriching himself or other parties. In addition, other defendants have been sentenced for collectively carrying out corrupt practices with charges of violating Article 3 in conjunction with Article 18 of Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, a legislation that was later amended and supplemented through Law Number 20 of 2001. The panel of judges then reduced the defendant's sentence from twenty years in prison and a fine of one billion rupiah, to four years in prison and a fine of Rp. 200,000,000.00, a sanction that was considered lighter than it should have been.[4]

---

[2] Hidayatullah, Muhammad. (2023). *Public Accountants: Authority to Calculate State Financial Losses from Corruption Crimes.* Journal of Law, 5(1), 1-10.
[3] Hikmawati, Puteri. (2019). *Can the Restitution of State Financial Losses from Compensation Payments for Corruption Crimes Be Optimal?* Journal of law, 10(1), 11-25.

[4] Muhtarom, Herdin. (2022). *The Roots of Indonesian Corruption Culture: Historiography, Causes, and Prevention.* Journal of Law, 2(1), 30-45.

Through the verdict handed down by the Corruption Crimes District Court in Surabaya on subsidiary charges, Imam Atoillah, S.T. was sentenced to a fine of Rp. 50,000,000.00 and a one- year prison sentence. At the appeal level, the Surabaya High Court then upheld the decision of the first-instance court. Furthermore, at the cassation stage, the defendant received a sentence of imprisonment that was increased to four years and a fine of two hundred million rupiah. The legal basis for this final decision is Supreme Court Regulation Number 1 of 2020 and the requirement for the defendant to restitute the state's financial losses.

In the author's opinion, the sentence decided by the Court at the Cassation level against the defendant is a sentence that is still relatively light considering that the defendant's intention from the start was evil by falsifying the identity of his staff to win the project and the court should have decided with a heavier sentence by ignoring the return of state losses which are the state's rights and must be returned. Therefore, the author is of the opinion that a reduction in sentence on the basis of having returned state financial losses is a compromise against corruption committed by law enforcers, and opens up loopholes for continued corruption.

By examining the Cassation Decision Number 110 K/Pid.Sus/2024 as a case study, the aim of this research is to address the gaps in our understanding of Indonesian anti-corruption law and to identify those who are legally responsible for state financial losses. The research problem is divided into two parts: (1) How does the Indonesian legal framework respond to corruption? The second question is how to analyze the legal case study of convicts who have made restitution for state financial losses. From a theoretical perspective, this research will add to the knowledge of criminal law; practically, it will help legal policy makers to tighten regulations around the return of state losses without using it as a reason to lower criminal penalties.

.

2. METHODOLOGY

According to Muhjad (2022), the author conducted this analysis, using doctrinal legal methodology, a research framework that focuses on the legal rules that are currently effective. We examine corruption and the return of legislation, concepts, and

court decisions related to state losses to implement this strategy. Finding solutions to these legal problems is the main objective of this normative legal research, which seeks to understand the relevant positive legal rules through methodical interpretation and analysis. Furthermore, this study uses a case method, specifically by analyzing the Cassation Decision Number 110 K/Pid.Sus/2024 to see the application of statutory regulations to judicial practice.

3. RESULTS AND DISCUSSION .

1. Regulation of Corruption Crimes in Legislation in Indonesia.

Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption is a form of legal transformation carried out by the government in the reform era as an effort to improve previous legal norms, especially in handling corruption crimes more comprehensively. With this new law which is stronger and more substantial than Law No. 3 of 1971, provisions regarding the return of state losses are stipulated. This law must be reformed to suit the times because corruption in Indonesia is increasingly sophisticated and has its own character. Criminal acts of corruption in public office, extortion, bribery, fraud, gratification, theft of state money, and conflicts of interest in procurement are all regulated in Law 31 of 1999.[5]

However, that is not the end of the state's efforts to make corruption eradication in Indonesia more effective. The state must demonstrate its commitment to eradicating corruption by making relevant laws and regulations more substantive. During the reform period, the government enacted Law No. 31 of 1999 to further strengthen standards that address the issue of corruption and its eradication.[6]

Adapted to the ever-changing dynamics of corruption in Indonesia, the substantive substance of the 1999 Anti-Corruption Legislation is an update to previous legal products. This regulation presents a clause on the obligation of definitive restitution for financial losses belonging to the government, a provision that is not explicitly stated in Regulation Number 3 of 1971. Several articles in it also result in expanding the scope of entities that can be prosecuted for corruption. For example, Article 2 in this legislation imposes

---

[5] Fardiansyah, Hardi. (2023). Introduction to Legal Science. Intellectual Manifesto Media
[6] Soekanto, Soerjono. (2019). Introduction to Legal Research. University of Indonesia

sanctions on individuals who cheat by seizing government funds or the economy for personal gain, other individuals, or a company; then Article 3 discusses the misuse of authority due to a position; as well as other articles that cover criminal acts related to bribery, giving promises or gifts to civil servants (Article 13), attempted and criminal conspiracy (Article 15), and the involvement of foreign parties in corruption (Article 16). All these provisions demonstrate Indonesia's legal commitment to expanding the reach of corruption eradication more comprehensivel.[7]

The defendant may face additional penalties as outlined in Article 18, in addition to the main penalties as stated in Articles 2, 3, and 5 to 14 of the regulation, these additional penalties may include confiscation of all assets, both visible and invisible, including business units and replacement properties used for or obtained from the illegal act. Other forms include the obligation to pay a sum of money with a nominal value equal to or higher than the value of the proceeds of crime, temporary closure of business activities for up to a period of twelve months, and cancellation of all forms of privileges or facilities that have been granted by the authorities to the convict.

Article 18 paragraph (3): Referring to Law Number 31 of 1999, if a convict does not have sufficient assets to pay off the substitution funds as stated in Article 18, paragraph (1) sub-point b, then the panel of judges will determine the duration of the prison sentence. The prison sentence has a maximum time limit of twelve months, calculated from the time the initial sanction is imposed..

Various additional provisions concerning various forms of corruption crimes are contained in Law Number 31 of 1999 concerning the Eradication of Corruption Crimes. For example, Article 21 outlines the criminal legal consequences for individuals who knowingly obstruct the interrogation process of witnesses, accused, or suspects in a corruption case, as well as for investigation efforts or prosecutions for parties who are involved. This legal product also outlines the differences between Law Number 3 of 1971 and Law Number 31 of 1999. When comparing compensation for state losses, there is one striking difference. Corruption crimes can result in punishment under Article 4, even in cases where the state has compensated he perpetrator financially. In addition, based on Article 32 paragraph (1), case files must be immediately submitted to the District

---

[7] Gustiani, D., & Rizki, B. (2018). Criminal Law Reform in Indonesia. Pusaka Media.

Attorney's Office so that a civil lawsuit can be filed. Conversely, if investigators find state losses but the elements of the corruption crime are not yet clear enough, the case files must be submitted to the injured agency. The release does not automatically release the state from its responsibility to demand compensation for losses incurred as a result of criminal acts of corruption as referred to in Article 32 paragraph (2).[8]

Thus, the birth of this law provides confirmation that in any circumstances and conditions, even after the court acquits someone of corruption charges, the state as the protector of the people's interests can still demand public compensation. However, according to paragraph (2) of Article 32, the state grants the right to demand compensation to the state through the Public Prosecutor. In fact, as stated in Article 4 of Law Number 31 of 1999 concerning Efforts to Combat Corruption, the consequences of criminal law do not lapse even if the financial deficit experienced by the state has been restored.

The main mission of the legal process against corruption crimes is to create an impact that makes the perpetrators feel discouraged, besides that the other goal is solely for the return of state losses. In the process of determining the occurrence of state financial losses, there are several elements that we need to study, namely, in 2016 there was a case submitted to the Constitutional Court with the main application, namely a judicial review of Article 2 paragraph (1) and Article 3 of the Corruption Law, which emphasizes the use of the term "can" cause a deficit for the government's treasury and the nation's economic activities.

The lawsuit essentially argues that the inclusion of the phrase "can" in the regulation will result in legal entanglement for State Civil Apparatus. This situation occurs because corruption does not always involve state financial losses; as a result, criminal law can be used to punish decisions or provisions that benefit the public interest or do not harm state finances. According to the petition, the applicant argues that the term "can" is not only ambiguous in existing legal product regulations, but also contradicts the concept of legal validity itself.[9]

---

[8] Halimang, S. (2020). *Anti-Corruption Education Legal Approach in Indonesia*. Bildung Nusantara.
[9] Cherry, K. B., *Sompotan, H. B., & Voges, S. O. (2021). The Existence of the Death Penalty in Corruption Crimes According to Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 in Relation to Human Rights. Lex Crimen*, 10(2), 235-242.

The highest judicial institution is of the opinion that the use of the term "can" in Articles 2 and 3 of the Corruption Law, as well as Law Number 30 of 2014 concerning Government Administration, has modified the evaluation method of corrupt crimes. This change was made by including the element of the possibility of a state financial deficit in the assessment process .[10] The loss of government finances due to human negligence is not classified as a corruption crime.

If there is evidence that state losses are caused by illegal and unethical behavior, it is clear that corruption has occurred. According to the Court, the loss of state finances can No. longer be viewed as merely an allegation; instead, what is crucial is the determination that a fraudulent act has actually taken place.[11]

the term "can" contained in Article 2 and Article 3 of the Corruption Law has lost its legal validity which is mandatory according to the Constitutional Court Decision Number 25/PUU-XIV/2016. This condition ends the polemic about formal criminal acts, because several experts stated that the Financial Supervisory Agency Law and the State Treasury Law violated these provisions. The definition of state losses in the Corruption Law is used as a legal term for formal crimes, according to an expert named Komariah Emong Sapardjaja. The phrase "can harm state finances" suggests that losses can occur through two different methods: one through face-to-face interaction, and the other through the use of intermediaries. So, anything that can drain state coffers is bad news for state coffers.[12]

State finances play a major role in the national development process. If we look at criminal law on corruption through the lens of the Law on Criminal Acts of State Finansial Corruption, then all forms of state losses that are considered detrimental to the state are still included in it, whether in the form of single assets or not. The Audit Board of the Republic of Indonesia is tasked with estimating and determining state financial losses, as stated in Article 10 paragraph (1) of the BPK Law. BPKP or the Audit Board of Finance

---

[10] Hasanah, L. (2021). *Efforts to Recover State Assets: A Way to Eradicat Corruption. Anti-Corruption Journal*, 3(2), 41-55.

[11] Lutfi, K. R., & Putri, R. A. (2020). *Optimizing the Role of Mutual Legal Assistance in the Recovery of Assets Proceeding from Corruption. Law: Journal of Law*, 3 (1), 33-57.

[12] Mahmud, Ahmad. (2020). *The Urgency of Progressive Law Enforcement to Recover State Losses from Corruption. Legal Issues*, 49(3), 269-271.

and Development is a complementary institution with an equivalent function, as stated in Article 3 of Presidential Decree 192 of 2014.[13]

However, the proof of corruption charges has sparked controversy over who has the authority to decide whether the state has suffered financial losses. The Audit Board of Indonesia (BPK) has the authority to determine whether the state has suffered losses due to unlawful acts, according to the constitutional view. (SEMA No. 4 of 2016). So that the authority to decide whether state losses have occurred is only the BPK, other institutions such as BPKP have the authority to calculate the amount of state losses only.[14]

2. Legal Review Regarding the Return of State Losses by Corruption Suspects in Cassation Decision Number 110 K/Pid.Sus/2024.

The legal review of the case discussed will be conducted in a structured manner so that readers can understand the substance of this research. In this case, there are several legal facts that need to be considered. First, it is known that in the process of recruiting a technical supervision service provider for a multifunctional building project located in the Ringin Anom area, Kota District, Kediri, the defendant Imam Atoillah used a trick by falsifying the identity.

of his staff to win the construction tender as a supervisory consultant, indicating that there was malicious intent from the start. Second, in the implementation of the construction, the defendant did not carry out his duties as a supervisory consultant, which caused the construction to stop at 59.57%, or half-finished. Third, the defendant enjoyed the results of the agreement of Rp. 29,000,000.00. The fourth point, the state loss of Rp. 969,639,620.20. Fifth, the defendant still replaced the state loss of Rp. 29,000,000.00 even though.

Furthermore, at the cassation level, there are considerations that improve the decision of the high court. The defendant was previously sentenced to a fine of IDR 50,000,000.00 and imprisonment for one year. Based on the provisions of Supreme Court Regulation Number 1 of 2020, the considerations are as follows: first, the level of state

---

[13] Rosalina, F. (2022). *Restoring the Basic Idea of Balanced Punishment Goals: Corrections to the Discourse on the Application of Restorative Justice to Corruption Crimes. ADJUDIKASI: Journal of Legal Studies,* 6(2), 161-180.

[14] Ahdi, Murpraptono. (2021). *The Application of Restorative Justice Principles to Corruption Crimes in the Context of Saving State Finances. Journal of Law*, 1(2), 22-35.

financial loss is considered light; second, the defendant's level of guilt is moderate because he did not understand his obligations; third, the impact of his actions is small according to the district scale; fourth, the profit he obtained was IDR 29,000,000.00; and fifth, the return of state losses is low because the defendant has deposited IDR 29,000,000.00 to the public prosecutor so that state losses are returned to the state.

The defendant must be fined between two hundred million rupiah and three hundred million rupiah and sentenced to four to six years in prison, in accordance with Supreme Court Regulation Number 1 of 2020 concerning Guidelines for Sentencing Articles 2 and 3 of the Corruption Eradication Law, with the exact amount depending on the seriousness of the crime. After these factors were considered, the defendant's sentence at the cassation level was changed to four years with an obligation to pay a fine of two hundred million rupiah. The legal steps taken by the convicted party through a request for review to the Supreme Court were ultimately unsuccessful; the court ruled that the lower court's decision was correct based on relevant laws and regulations, and that the cassation decision must be upheld against the defendant in the future.

After explaining the substance of the legal issues raised through the case study above, it will certainly arise in the minds of all readers that there is nothing wrong with the revised decision issued by the Supreme Court because it is in line with the provisions of valid and still applicable laws and regulations. However, there is one point that the author disagrees with in the Supreme Court's decision in this case, namely point e where "the return of state losses has been carried out". Thus, the court consciously considered the return of state losses made by the defendant and then made it one of the mitigating reasons, and did not consider it entirely related to the tricks used by the defendant. In addition, the decision given by the court is still relatively light considering the methods used by the perpetrators in this case in order to carry out the crime of corruption.

A fine of Rp. 200,000,000 and four years in prison were imposed on the defendant after being found guilty. The court also ordered the return of Rp. 29,000,000 (Twenty-nine million rupiah) from the defendant's income as an alternative punishment, in accordance with Article 18 paragraph 1 letter b of the Corruption Law. The judge used two models—a proportional imposition model and a joint and several liability imposition model—to determine the amount of the substitute punishment.

In the form of joint liability derived from civil law, the obligations of the other defendants immediately end after the first defendant pays a certain amount of compensation. In contrast, the proportional burden model is a burden model in which the panel of judges specifically decides how much burden each defendant bears, taking into account each judge's assessment of the defendant's role in the relevant corruption crime.[15]

In this case, it was done by more than 1 person and the applicable burden model is a proportional model, but in the author's analysis, the perpetrator's malicious intent has not been fully considered, considering that the sentence imposed is the minimum sentence regulated in PERMA No. 1 of 2020. According to corruption law expert Michael Barama, he said that "reducing the sentence because the state's losses have been returned is reasonable considering the other objectives of enforcing unlawful acts in the form of corruption, namely related to the recovery of state financial losses, as well as various aspects that can be aggravating, namely if the act was carried out with malicious intent or was done intentionally (*Willen en weten*)".[16]

In the proportional imposition model, the judge in his/her verdict has determined the amount of replacement criminal fine for each defendant by considering the contribution of each defendant. Therefore, in this case, the defendant should be given a heavy sentence if considering the defendant's contribution as a supervisory consultant who caused the state's financial loss. As a preventive measure, the court must impose a replacement fee equivalent to the state's loss. Furthermore, in line with the regulation stated in Article 18 Paragraph (2), the state must confiscate the defendant's property and sell it to pay a replacement fine equivalent to the state's loss, if the defendant is unable to do so. If this has been done but is not enough to cover the state's financial loss, it will be covered by imprisonment. This should be the mechanism that is applied to the defendant in order to enforce the crime of corruption and efforts to overcome the impact of the state's financial loss caused by it, which ultimately reflects the level of effectiveness of handling corruption as a form of extraordinary crime (Extraordinary Crime).

---

[15] Zahra, M. R., Muhammad, R., & Suyanto, B. (2023). *An Analysis of the Existence of the Corruption Eradication Commission in Handling Corruption in Indonesia. Journal of Public Relations*, 1(2), 104–118

[16] Putra, Agung A. G. B. W., Nahak, S., & Sugiartha, I. N. G. (2020). *Criminalization of Corruption Perpetrators through the Double Track System. Journal of Legal Preferences*, 1(2), 196–200

The court needs to thoroughly review the occurrence of corruption based on intention or negligence towards an event. As our criminal law recognizes events that occur intentionally and unintentionally (negligence) then the judge must review and see objectively related to the defendant's actions and the methods used to achieve the goals of his actions in this case committing corruption. So that our law truly upholds justice by punishing someone based on the value of his actions. The court must use efforts that can have a deterrent effect on the defendant by giving a sentence that is adjusted to the value of his actions.

As a comparison, there are several criminal acts that should be given special attention in terms of enforcement, namely groups of violations of the law that are classified as serious crimes (Extraordinary Crime), including genocide, serious human rights violations, corruption practices, and various other criminal acts that fall into the classification of extraordinary crimes. For example, in Law on Human Rights 5/2000, it regulates the formulation with a minimum prison sentence of 5 years. Meanwhile, for corruption cases, the lowest limit of the sentence is 1 year in prison. As extraordinary crimes, both should show extraordinary enforcement characteristics and be different from other laws. Furthermore, the return of state losses is used as an argument to reduce the punishment for corruption. Because policies that favor those who are clearly and proven to have committed corruption actually benefit themselves, the author argues that this can eradicate corruption as a separate crime.

According to the unity theory as one of the theories of criminal purposes that combines the main points of the absolute and relative theories, it states that the purpose of punishment is not solely because a mistake has occurred, but so that people do not commit crimes. The imposition of a heavier penalty on the defendant in a corruption crime is an effort so that people do not commit crimes, a means of preventing similar cases (recurrence). Determining a severe penalty in the formulation of regulations is one of the prevention efforts with the aim of making people afraid to act because it formulates the threat of a severe penalty.

Another attempt to recover state funds is the imposition of criminal compensation. However, the author claims that this method has one major weakness: it requires payment of compensation in an amount that is at least equal to the assets obtained through

corruption. However, the value of the corrupted assets will be far different from the state's financial losses when the books are balanced. As a result, in an attempt to recover state losses, violators must be fined the highest possible amount that is equal to the state's financial losses. The state must confiscate the assets of corrupt individuals as a punishment. The author feels that aset confiscation is necessary to make people afraid to commit corruption and most importantly, there is state revenue as an effort to cover state financial losses.

Indeed, the death penalty is expressly stated as the most severe punishment in Article 2 paragraph (2) of the Corruption Eradication Law. However, this article further includes the conditions, specifically "in certain circumstances." The explanation given makes it clear that "certain circumstances" include situations such as national natural disasters, corruption cases, or economic and monetary crises. The author argues that Indonesia is not yet at a point where the death penalty can be considered, but this can change if the government takes action to stem the rising tide of corruption. As an effort to combat the crime of corruption, by considering the consequences of corruption that damage the rights of many people, such as public facilities in the form of road construction that is quickly damaged, bridges that are easily collapsed, all of which occur due to irregularities in the use of state funds in the process of building public facilities for the people.

Therefore, the state must start to think about the interests of the wider community by carrying out extraordinary broad handling of corruption as an extraordinary crime, considering that corrupt behavior slowly damages the joints of the state economy which causes the state to experience state financial losses. The application of severe criminal penalties for corruption that is carried out intentionally must be realized properly so that corrupt behavior does not occur and is repeated, and many people are afraid to commit corruption.

Then in the case discussed in this study, the court should have sentenced the convict to a heavier sentence by considering his evil intentions, because the impact caused by the defendant's actions created losses to the state. So that it will show the quality and credibility of the judicial body in handling a case objectively and comprehensively.

However, the judiciary has shown its quality as a guardian of justice by improving the previous decision and this emphasizes that the law is still upheld in this country

4. CONCLUSION AND SUGGESTIONS

The final results of this study indicate that compensation for state losses in corruption cases does not contribute significantly to the recovery of the national economy, considering that the process requires large costs and state losses may not be fully recovered. Therefore, criminal compensation should be imposed on defendants based on the losses incurred, not only the proceeds of corruption, to provide a deterrent effect and support the recovery of state finances. In addition, stagnation in the enforcement of corruption laws occurs because law enforcement officers focus more on the amount of state losses without considering the perpetrator's evil intentions. Judges should examine more deeply the stages and impacts of each crime that occurs in order to provide more appropriate decisions. For this reason, legal reform is needed that emphasizes the obligation to return state losses with heavier penalties if they cannot be fully recovered, as well as the application of the death penalty in cases involving large state losses. In addition, supervision of judges and improvement of their intellectual capacity need to be carried out to ensure that they can make wiser and fairer decisions, as well as paying more attention to the welfare and security of judges so that they remain independent and not influenced by outside parties.

REFERENCES

Journal

Ahdi, Murpraptono. (2021). *Penerapan Prinsip Keadilan Restoratif pada Tindak Pidana Korupsi dalam Rangka Penyelamatan Keuangan Negara*. Jurnal Hukum, 1(2), 22-35.

Cherry, K. B., *Sompotan, H. B., & Voges, S. O. (2021). Eksistensi Pidana Mati dalam Tindak Pidana Korupsi Menurut Undang-Undang Nomor 31 Tahun 1999 Jo. Undang-Undang Nomor 20 Tahun 2001 Kaitannya dengan Hak Asasi Manusia. Lex Crimen*, 10(2), 235-242.

Hasanah, L. (2021). *Upaya Pengembalian Aset Negara: Wujud Pemberantasan Tindak Pidana Korupsi*. Jurnal Anti Korupsi, 3(2), 41-55.

Hidayatullah, Muhammad. (2023). *Akuntan Publik: Kewenangan Menghitung Kerugian Keuangan Negara Tindak Pidana Korupsi*. Jurnal Hukum, 5(1), 1-10.

Hikmawati, Puteri. (2019). *Pengembalian Kerugian Keuangan Negara dari Pembayaran Uang Pengganti Tindak Pidana Korupsi, Dapatkah Optimal?* Jurnal Hukum, 10(1),

11-25.

Lutfi, K. R., & Putri, R. A. (2020). *Optimalisasi Peran Bantuan Hukum Timbal Balik dalam Pengembalian Aset Hasil Tindak Pidana Korupsi. Undang*: Jurnal Hukum, 3 (1), 33-57.

Mahmud, Ahmad. (2020). *Urgensi Penegakan Hukum Progresif untuk Mengembalikan Kerugian Negara dalam Tindak Pidana Korupsi. Masalah-Masalah Hukum*, 49(3), 269-271.

Muhtarom, Herdin. (2022). *Akar Budaya Korupsi Indonesia: Historiografi, Penyebab, dan Pencegahannya*. Jurnal Hukum, 2(1), 30-45.

Murpraptono, Ahdi. (2021). *Penerapan Prinsip Keadilan Restoratif Pada Tindak Pidana Korupsi Dalam Rangka Penyelamatan Keuangan Negara*. Jurnal Hukum, 1(2), 50-65.

Putra, Agung A. G. B. W., Nahak, S., & Sugiartha, I. N. G. (2020). *Pemidanaan terhadap Pelaku Tindak Pidana Korupsi melalui Double Track System*. Jurnal Preferensi Hukum, 1(2), 196–200.

Rosalina, F. (2022). *Mengembalikan Ide Dasar Keseimbangan Tujuan Pemidanaan: Koreksi atas Wacana Penerapan Restorative Justice terhadap Tindak Pidana Korups*i. AJUDIKASI: Jurnal Ilmu Hukum, 6(2), 161-180.

Zahra, M. R., Muhammad, R., & Suyanto, B. (2023). *Analisis Eksistensi Komisi Pemberantasan Korupsi dalam Menangani Korupsi di Indonesia*. Jurnal Relasi Publik, 1(2), 104–118.

Books

Chandra, T. Y. (2022). Criminal Law. PT. Sangir Multi Usaha.

Fardiansyah, Hardi. (2023). Introduction to Legal Science. Intellectual Manifesto Media.

Gustiani, D., & Rizki, B. (2018). Criminal Law Reform in Indonesia. Pusaka Media.

Hadjon, P. M., & Djatmiati, T. S. (2022). Legal Argumentation. Gadjah Mada University Press.

Halimang, S. (2020). Anti-Corruption Education Legal Approach in Indonesia. Bildung Nusantara.

Muhjad, M. Hadin. (2022). Encyclopedia of Law. PT. RajaGrafindo Persada.

Soekanto, Soerjono. (2019). Introduction to Legal Research. University of Indonesia.

Regulation

Supreme Court Regulation Number 1 of 2020 concerning Guidelines for Sentencing Article 2 and Article 3 of the Corruption Eradication Law.

Supreme Court Decision Number 110 K/Pid.Sus/2024.

Constitutional Court Decision Number 25/PUU-XIV/2016.

Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.

The 1945 Constitution of the Republic of Indonesia.

Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption as amended and supplemented by Law No. 20 of 2001 concerning the Eradication of Criminal Acts of Corruption Amendments to Law

Law No. 1 of 1946 concerning the Criminal Code.

Law No. 16 of 2004 concerning the Attorney General's Office of the Republic of Indonesia.

Law No. 8 of 1981 concerning the Criminal Procedure Code.