

## **Law Enforcement of Asset Recovery from Corruption Crime by Prosecutor**

Syahiruddin Latif<sup>1</sup>, Marthen Arie<sup>2</sup>, Syamsuddin Muchtar,<sup>3</sup>Kadarudin<sup>4</sup>

<sup>1</sup>(Graduate Student, Faculty of Law, Hasanuddin University, Indonesia)

<sup>2</sup>(Professor, Faculty of Law, Hasanuddin University, Indonesia)

<sup>3</sup>(Associate Professor, Faculty of Law, Hasanuddin University, Indonesia)

<sup>4</sup>(Lecturer, Faculty of Law, Hasanuddin University, Indonesia)

---

**Abstract:** Asset recovery is an important issue because theft of state assets in developing countries by people who have been in power in the country concerned is a serious problem. In Indonesia, corruption has caused huge losses to the state finances, as well as what has happened in Kendari City, of the many corruption convicts who have been decided by the corruption court, but to recover the financial losses of the State through assets owned by corruptors is not yet optimal conducted by law enforcement in this case the Prosecutor. Law enforcement of assets seizure resulting from corruption as an effort to recover state losses by the Prosecutor is through asset tracking, asset freezing and seizure, asset management and appropriation, asset handover, and asset monitoring and utilization.

**Keywords:** asset recovery, corruption, law enforcement.

---

Date of Submission: 17-10-2019

Date of Acceptance: 02-11-2019

---

### **I. INTRODUCTION**

Confiscation of assets of a criminal act is known in Indonesian criminal law through Article 10 b (additional punishment) of the Criminal Code and further regulated in Articles 39-42 of the Criminal Code. The legal concept of the confiscation of assets according to Indonesian criminal law is an additional crime that can be imposed by the judge, together with the principal crime (in the United States and the Netherlands can also be dropped separately by the judge). Article 39 paragraph (1) of the Criminal Code regulates which assets (goods) can be seized, ie goods belonging to convicted people obtained and crime or intentionally used to commit crimes can be seized. The term assets of a criminal offense are summarized in Article 1 paragraph (2) of the Draft Law of Asset Recovery, is all movable or immovable objects, both tangible and intangible that have economic value obtained or suspected to originate from a criminal offense.

The term "assets" used in the Draft Law of Asset Recovery has the same meaning as the term "objects" used in the Criminal Procedure Code. The Criminal Procedure Code places more emphasis on objects related to criminal acts, including objects resulting from criminal activities, while "assets" in the Draft Law of Asset Recovery are more directed at objects (moving/not moving, tangible/intangible) objects used to commit criminal acts, objects which will be used to commit a crime, and other objects that have a direct or indirect relationship with the crime committed.

The Draft Law of Asset Recovery is intended to pursue assets resulting from crime, not against perpetrators of crime.<sup>1</sup>The formulation in the Draft Law of Asset Recovery is not the same as the type of assets that can be seized in Article 1 section 16 of the Criminal Procedure Code which includes assets used to commit criminal acts. Even assets that are allegedly going to be used to commit a crime. If the Draft Law of Asset Recovery is intended to regulate Criminal Asset, it is better in the Criminal Procedure Code of objects or assets that are used as a tool for criminal acts and the results of criminal acts.

In general, criminal offenders try to hide or disguise the origin of assets that are the result of criminal acts in various ways so that the assets from criminal acts are difficult to track down by law enforcement officials so that the perpetrators of these crimes can freely utilize these assets, both for both legitimate and illegitimate activities. Therefore, the crime of money laundering not only threatens the stability and integrity of the economic system and financial system, but also endangers the joints of community, nation and state life based on the Pancasila and the 1945 Constitution of the Republic of Indonesia.

Efforts to seize assets in a country naturally require the political will of the state from the parliament, government and judiciary.<sup>2</sup>The political will of the parliament is related to the desire of the parliament in

preparing legal instruments in the attempt to seize assets from the beginning until assets originating from criminal acts can be returned to the rightful party.<sup>3</sup>

Legislation as a legal product becomes a very important tool in the implementation of state life.<sup>4</sup> According to Sudarto, legal politics is a policy of the state through authorized bodies to set desired regulations which are expected to be used to express what is contained in society and to achieve what is aspired.<sup>5</sup> Furthermore, related to the return of state losses, the criminal act of corruption in the Corruption Crime Act clearly formulates formal criminal acts. The formal formulation means that even though the results of corruption have been returned to the state, the perpetrators of criminal acts of corruption will still be submitted to the Court and remain convicted. In fact, confiscation of assets resulting from corruption as an effort to recover state losses experiences many obstacles, such as tracking, securing and appropriation of assets that have not been carried out optimally.<sup>6</sup> Based on the explanation, the problem that will be discussed in this paper is how the pattern of law enforcement of the confiscation of assets resulting from criminal acts of corruption as an effort to recover state losses committed by the Prosecutor?

## **II. RESEARCH METHODS**

The type of research used is normative legal research using the statute approach,<sup>7</sup> The data used are secondary data collected through literature and document study. The collected data is then analyzed qualitatively and then described.

## **III. RESULTS AND DISCUSSION**

### **The Pattern of Law Enforcement to Take Asset from the Corruption as an Effort to Recover State Losses Conducted by the Prosecutor**

Only at a certain level the sanctions are no longer balanced, so it needs tougher and heavier sanctions that are accompanied by criminal sanctions.<sup>8</sup> The Due Process Model is one model that supports the criminal justice system because it separates the authority of various bodies in the criminal justice system.<sup>9</sup> The Attorney General's Office and the Corruption Eradication Commission of the Republic of Indonesia apply almost identical criminal mechanisms in the process and procedure, although there are practical differences between the two. The same legal basis used both is the use of procedural procedures used in the investigation and investigation of a criminal case, which is based on the Criminal Procedure Code promulgated through the Law of the Republic of Indonesia Number 8 Year 1981. Return of assets from criminal acts corruption by the Attorney General still uses the basic provisions of the criminal act of corruption which are regulated in the Law of the Republic of Indonesia Number 20 Year 2001 concerning Amendments to the Law of the Republic of Indonesia Number 31 Year 1999 concerning Eradication of Corruption Crimes. In addition, both are inseparable from the respective institutional or commission provisions that apply in the Law of the Republic of Indonesia Number 16 Year 2004 concerning the Prosecutor's Office of the Republic of Indonesia. These provisions are regulated in Article 18 paragraph (1) letter a of the Law of the Republic of Indonesia Number 31 Year 1999 in juncto with the Law of the Republic of Indonesia Number 20 Year 2001 that "seizure of tangible or intangible movable or immovable property used for or obtained from a criminal act of corruption, including a company owned by a convict where a criminal act of corruption was committed, as well as the price of the goods that replace the items".<sup>10</sup> Based on these provisions, the seizure of assets used for or obtained from criminal acts of corruption is absolutely carried out by the prosecutor's office in order to recover state losses. following is the pattern of law enforcement in the confiscation of assets resulting from criminal acts of corruption as an effort to recover state losses by the Prosecutor:

#### **1. Asset Tracking**

Every state loss is caused by perpetrators of corruption, both those that are still in the country and those already outside the country must be returned, through the mechanism of international cooperation which is an absolute thing to do.<sup>11</sup> The main objective of the perpetrators of criminal acts with economic motives is to obtain as much wealth as possible. Logically, assets for perpetrators of crime constitute blood that supports crime, so that the most effective way to eradicate and prevent criminal acts with economic motives is to kill lives from crime by seizing the results and instruments of the crime.<sup>12</sup> Assets are all movable or immovable objects, both tangible and intangible and have economic value. Criminal Asset is:<sup>13</sup>

- a. Assets obtained or thought to originate from criminal offenses; or
- b. Abnormal assets equated with criminal offenses.

State assets are all state assets or assets including all state rights that can be valued with money, state or movable or immovable property, which can be formulated in the form of the State Budget, and Regional Revenue and Expenditure Budget, and also includes Non-Tax State Revenue.<sup>14</sup>

Asset tracking, the meaning is unknown in civil law or the Criminal Procedure Code. In the criminal procedural framework, tracking activities are closely related to the actions of the investigation and investigation although not mentioned. As stated in Article 1 point 2 of the Criminal Procedure Code provides a definition of

investigation. Eka Aftarini argues that asset tracking is not always in the context of disclosing a criminal offense, but it can also be solely to find assets resulting from a crime without disclosing the crime. Asset tracking is intended to bring investigators, investigators, and prosecutors to information that assets resulting from criminal acts of corruption are stored or hidden. This cannot be recovered immediately. If the hidden assets are in Indonesia, they will still need further legal processes such as proof of ownership rights of related assets or assets. However, if the existence of assets outside Indonesia, it will cause more complex problems.<sup>15</sup>

The purpose of tracking is to identify the asset, the location where the asset is stored, the evidence of ownership of the asset, and its relationship to the crime committed. During the tracking phase, investigators identify information and gather relevant evidence to find all hidden assets both domestically and abroad. Successful tracking of criminal acts of corruption in the public sector and economic crimes in general depends very much on the ability of investigators to trace illegally possessed money and assets or find the culprit. Investigators must know how to find hidden assets, how to identify the ownership interests of camouflaged assets by changing the shape and nature of ownership.<sup>16</sup> Each agency or law enforcement apparatus related to the return of assets has a tracking stage with different characters or characteristics, so that there are no standard guidelines applied uniformly.<sup>17</sup>

## 2. Asset Freezing and Confiscation

The Government of Indonesia has ratified several United Nations conventions including the International Convention on the Eradication of Terrorism Funding and the Convention and Convention Against Corruption. The convention regulates, among others, the provisions relating to efforts to identify, detect and freeze and seize results and instruments of criminal offenses. As a consequence of the ratification, the Indonesian government must adjust the existing statutory provisions with the provisions in the convention. Based on the experience of Indonesia and other countries shows that exposing criminal acts, finding the culprit and placing the perpetrators of criminal acts in prison was not effective enough to reduce the level of crime if not accompanied by efforts to confiscate and seize the results and instruments of criminal acts. Allowing perpetrators of criminal acts to keep on mastering the results and instruments of criminal acts provides an opportunity for the perpetrators of criminal acts or other people who have a connection with the perpetrators of the crime to enjoy the results of the criminal act and reuse instruments of the criminal act or even develop the criminal acts that have been committed.<sup>18</sup> The state must not lose to the corruptors, the state through its apparatus such as the police and the prosecutor's office must maximally hunt down and secure the assets of the corruptors who are state assets.

After the information is collected and all of it pertains to assets resulting from corruption, then the next step is to freeze assets. The asset freezing in the criminal procedure law is not mentioned. If viewed from its purpose, the freezing action is more or less the same as confiscation, both of which have the intention to secure the assets so that they can be returned in time to the rightful ones. Freezing or freezing in the Black's Law Dictionary has the following meanings: "temporarily prohibiting the transfer, conversion, disposition, or movement of property or temporarily assuming custody or control of property on the basis of an order issued by the court or competent authority". Freezing is defined as a temporary prohibition on transfer, confession, disposition, or placement or transfer of assets or prohibition to place temporarily in the possession or control of assets based on a court decision or order from certain authorities.<sup>19</sup> Thus, the asset freeze process is a follow-up to the results of asset tracking that had previously been carried out by the prosecutor's office on assets owned by the perpetrators of corruption.

The history of the independence of the Indonesian nation and state records that the independence achieved by the people of Indonesia was the result of the struggle of all components of the nation and was not at all a gift from another party. The people's struggle is an effort with priceless sacrifice with an aspiration to be together to become a nation that is free and independent from the occupation of other nations. With the independence he has gained, as stated in the opening of the 1945 Constitution of the Republic of Indonesia, an Indonesian government was formed which aimed to promote public welfare based on social justice for all Indonesian people. However, these noble ideals of independence can be hampered or even threatened by various forms of crime. Every form of crime, both directly and indirectly, will affect the welfare and values of justice in society. As a state based on law (*rechtsstaat*) and not based on mere power (*machtsstaat*), law enforcement efforts adhere to the principles of rule of law, namely: the rule of law, the principle of equality before the law and guarantee of human rights by laws and court decisions. In the context of the teachings of the state welfare state the government is obliged to synergize law enforcement efforts based on the values of justice by efforts to achieve national goals to realize public welfare for the community. Based on these thoughts, the handling of criminal acts with economic motives must be carried out using a just approach for the community through the return of proceeds and instruments of crime to the state for the benefit of the community.<sup>20</sup> Synergy in law enforcement efforts based on the values of justice with efforts to achieve national goals is the government's obligation to realize public welfare for the people of Indonesia, because the government has been given a

mandate by the people to run the wheels of state organization by maximizing general welfare and social justice in accordance with signs that have been determined through legislation and a number of applicable policies.

From these conditions, it appears that there is a real need for a system that allows for the confiscation and seizure of results and instruments of criminal acts effectively and efficiently. Of course, this is done by considering the values of justice by not violating individual rights. Perpetrators of crimes, fraudulently and contrary to legal norms and provisions, take personal advantage at the expense of the interests of others or the interests of society as a whole. Crimes also allow the accumulation of large economic resources in the hands of perpetrators of crimes that are often used for interests that conflict with the interests of society as a whole. In other words, crime has the potential to damage the fabric of community life which aims to bring about justice and prosperity in a society as a whole. Confiscating and seizing the proceeds and instruments of criminal acts from the perpetrators of the crime will not only move the assets of the perpetrators of crime to the community but will also increase the possibility of the community to realize the common goal of establishing justice and prosperity for all members of the community. 1945 Constitution of the Republic of Indonesia Article 28D paragraph (1) states that every person has the right to recognition, guarantees, protection, and certainty of law that is just and equal treatment before the law. Meanwhile, Article 28H paragraph (4) states that every person has the right to have private property rights and such property rights must not be taken arbitrarily by anyone.<sup>21</sup> Therefore, the freezing and confiscation of assets of perpetrators of corruption is the obligation of law enforcement officers, one of which is the prosecutor's office in securing state assets for the realization of general welfare for the people of Indonesia at large.

### 3. Asset Management and Seizure

Asset management is a series of processes carried out by an institution in the form of maintenance or care of assets related to crime as long as the legal process for these assets does not have permanent legal force. This asset management is a very important thing considering that the assets seized can be in the form of assets that must be maintained such as cars, buildings, and other items which if not managed can suffer damage and impairment. If the assets that have been confiscated and seized are in the form of land or a company, the institution in charge of that will decide whether the assets will be leased or utilized for other business activities or even immediately auctioned.<sup>22</sup> Maintenance or care of assets related to crime during the legal process of these assets do not yet have legal force that must still be done so that the value of the previously confiscated assets is maintained and does not cause greater losses to the state (if the assets are proven to be the result of criminal acts of corruption) or for the owner of the asset (if the asset is not proven to be the result of a criminal act of corruption) which will then be returned to him.

The terminology of deprivation in the Criminal Procedure Code is known as the word "booty" as regulated in Article 194 paragraph (1) of the Criminal Procedure Code that in the case of a conviction or free or free from all legal claims, the court determines the confiscated evidence submitted to the party most entitled to receive back whose name listed in the decision except if according to the provisions of the law the evidence is confiscated for the benefit of the country or destroyed or damaged so that it cannot be used again.<sup>23</sup> In English, the term plunder can be equated with confiscation and forfeiture. In the United Nations Convention Against Corruption (UNCAC) there is a definition of confiscation in Article 2 letter g, namely "confiscation" which includes forfeiture where applicable, shall mean the permanent deprivation of property by order of a court or other competent authority, Article 2 the letter g is translated by the United Nations Office on Drugs and Crime (UNODC) as follows: "Deprivation" which includes the imposition of fines if applicable, means the revocation of wealth forever based on a court order or other competent authority.<sup>24</sup> The confiscation of these assets is carried out by the prosecutor's office Article 194 paragraph (1) of the Criminal Procedure Code which will then be returned to the owner if the asset is not proven to be the result of a criminal act of corruption, or is seized for the interests of the country or destroyed or damaged so that it cannot be used again if the asset is proven to be the results of corruption.

In the Asset Seizure Draft Law in 2008, seizure is defined in Article 1 number 7, which is a forced attempt to take over the rights to wealth or benefits that have been obtained, or may have been obtained by a person from a crime committed either in Indonesia or in foreign country.<sup>25</sup> Linda M. Samuel believes that the definition of deprivation should be an act ordered by the court to take over the rights to certain assets in the name of the Republic of Indonesia because of the involvement of these assets in crime either through criminal confiscation or non-criminal confiscation.<sup>26</sup> Confiscation of assets of a criminal act, hereinafter referred to as an asset confiscation, is a forced attempt by the state to seize assets of a criminal offense based on a court decision without being based on the punishment of the perpetrators.<sup>27</sup>

Confiscation of assets against the proceeds of corruption by applying the provisions contained in the Criminal Code, the Criminal Procedure Code and the Law of the Republic of Indonesia Number 31 Year 1999 in juncto with the Law of the Republic of Indonesia Number 20 Year 2001 can give authority to law enforcers, namely the Police, Prosecutors, Courts to seize assets resulting from criminal acts of corruption that refer to

applicable laws in order to establish conformity in law enforcement against the confiscation of assets resulting from criminal acts of corruption that cause state losses.

Forfeiture, which in Article 2 letter g UNCAC 2003 defines seizure which includes the imposition of fines, if applicable, means the revocation of wealth forever based on a court order or other competent authority (confiscation, which includes forfeiture where applicable, shall mean the permanent deprivation of property by order of a court or other competent authority). The legal basis for the seizure of assets resulting from criminal acts of corruption is determined in Article 38 B paragraph (2) of the Law of the Republic of Indonesia Number 20 Year 2001 concerning Amendments to the Law of the Republic of Indonesia Number 31 Year 1999 concerning Eradication of Corruption. Attempt can be carried out in the country where the corruptor is located or in the area where the asset is stored. In general, a court decision is required to seize. The Public Prosecutor (KPK or Attorney General) has a large role in carrying out the appropriation stage as part of the asset return process. In some cases, foreign central authorities need an official instruction or fatwa issued by the Supreme Court to convince the local government. There are several alternatives in attempting to dispossession, whether civil, criminal or administrative.<sup>28</sup> The Law of the Republic of Indonesia Number 20 Year 2001 concerning Amendments to the Law of the Republic of Indonesia Number 31 Year 1999 concerning Eradication of Corruption Acts becomes an important instrument for the prosecutors as one of the prosecutors (other than the KPK) in the case of confiscation as part of the asset recovery process.

#### 4. Assignment of Assets

Transfer of assets convicted of corruption according to Eka Aftarini is a series of processes carried out by the asset management agency to hand over the assets that have been managed to the public prosecutor as executor after the legal status of the asset has permanent legal force. Public prosecutors who then hand over the assets to the state or third parties based on court decisions.<sup>29</sup> Transfer of assets in this case can also be interpreted as an asset repatriation stage.

Repatriation (repatriation) is the last step in the return of assets. Funding related to the asset recovery process is usually taken from the amount of assets seized and there is a sharing system between the two countries. Collaboration conducted by the Attorney General's Office, the Corruption Eradication Commission, or the central authority with the Ministry of Finance can form a significant role in carrying out repatriation of assets resulting from criminal acts of corruption.<sup>30</sup> The transfer of assets that have been managed to the public prosecutor as executor after the legal status of the asset has permanent legal force which is then handed over to the state based on a court decision is a step taken after the management and seizure of the asset has been carried out previously in the judicial process. The difference is in the process, where the management and seizure of assets are carried out during the judicial process while the transfer of assets is carried out after a court decision has permanent legal force. The Prosecutor's Office as the executor of the state undertakes these stages in order to recover state losses when the assets of the perpetrators of corruption are proven to be obtained in an illegal way or not in accordance with applicable laws and regulations.

Based on the explanation above, especially those related to the stages of the pattern of law enforcement in the confiscation of assets resulting from criminal acts of corruption as an effort to recover state losses by the Prosecutor's Office through tracking assets, freezing and confiscation of assets, managing and appropriating assets, and handing over assets if linked to enforcement theory. According to Joseph Goldstein, law enforcement of the confiscation of assets resulting from corruption as an effort to recover state losses is including full enforcement, namely the scope of total criminal law enforcement, in this law enforcement law enforcement officers (especially the prosecutors) are expected to carry out law enforcement maximally in accordance with what is ordered by law, because criminal law enforcement is a systemic process, it manifests itself as the application of criminal law that involves various structural sub-systems in the form of law enforcement officers, which include prosecutor's office.

In this case the application of law must be viewed from 3 dimensions: (1) the application of law is seen as a normative system, namely the application of the entire rule of law that describes social values supported by criminal sanctions; (2) the application of law is seen as an administrative system that includes interactions between various law enforcement apparatuses which constitute the judicial sub-system above; (3) the application of criminal law is a social system, in the sense that in defining criminal acts must also be taken into account various perspectives of thought that exist in the layers of society. the three dimensions above are reflected in the five stages of the pattern of law enforcement in the confiscation of assets resulting from criminal acts of corruption as an effort to recover the state losses that have been described previously. The Law of the Republic of Indonesia Number 20 Year 2001 concerning Amendments to the Law of the Republic of Indonesia Number 31 Year 1999 concerning Eradication of Corruption Crimes is an important instrument for the prosecutor's office in implementing the pattern of law enforcement of the confiscation of assets resulting from criminal acts of corruption as an effort to recover state losses.

#### IV. CONCLUSION

The pattern of law enforcement in the confiscation of assets resulting from corruption as an effort to recover state losses by the Attorney General's Office is through asset tracking, asset freezing and seizure, asset management and appropriation, and asset surrender, which constitutes full enforcement, namely the scope of total criminal law enforcement, in law enforcement, law enforcement officers (especially prosecutors) are expected to carry out law enforcement to the maximum extent required by the law, because criminal law enforcement is a systemic process, it appears as the application of criminal law involving various sub-systems structurally in the form of law enforcement officers, among which are prosecutors.

#### REFERENCES

- [1]. Refki Saputra, Tantangan Penerapan Perampasan Aset Tanpa Tuntutan Pidana (Non-Conviction Based Asset Forfeiture) dalam RUU Perampasan Aset di Indonesia, *Jurnal Integritas*, Volume 3, No. 1, March 2017, p. 118
- [2]. Eddy O.S. Hiariej, *Pengembalian Aset Kejahatan*, *Jurnal Opinio Juris* Vol. 13 May-August 2013, p. 4
- [3]. Marfuatul Latifah, Urgensi Pembentukan Undang-Undang Perampasan Aset Hasil Tindak Pidana di Indonesia, *Jurnal Negara Hukum* Vol. 6, No. 1, June 2015, p. 19
- [4]. Achmad Ruslan, 2011, Peraturan Perundang-Undangan Sebagai Sarana Hukum Penyelenggaraan Negara, Professor's Oration, p. 6
- [5]. Barda Nawawi Arief, Bunga Rampai Kebijakan Hukum Pidana Perkembangan Penyusunan Konsep KUHP Baru, Jakarta: Kencana, 2010, p. 26
- [6]. Yunus Husein, Pengembalian Aset Hasil Tindak Pidana (Asset Recovery) dan Corporate Criminal Liability, Presentation Material at STHI Jentera, Jakarta 22 February 2017
- [7]. Peter Mahmud Marzuki, 2005, *Penelitian Hukum*, Jakarta: Prenadamedia Group, p. 35
- [8]. S.R. Sianturi, *Asas-Asas Hukum Pidana dan Penerapannya*, Alumni Ahaem Petehaem, Jakarta, 1986, p. 25; See also Andi Sofyan and Nur Azisa, *Hukum Pidana*, Makassar: Pustaka Pena Press, 2016, p. 7
- [9]. M. Said Karim, *Ganti Kerugian Terhadap Korban penangkapan yang Tidak Sah dalam Proses Peradilan Pidana*, Makassar: Pustaka Pena Press, 2019, p. 68
- [10]. Fauzul Romansyah, et.al., *Pelaksanaan Penyitaan Aset Terpidana Korupsi Sebagai Upaya Pengembalian Kerugian Negara*, Studi di Kejaksaan Negeri Bandar Lampung, *Jurnal Fakultas Hukum Universitas Lampung*, 2017, p. 3
- [11]. Kadarudin, 2015, *Asset Recovery Hasil Kejahatan Korupsi: Upaya Pengembalian Kerugian Keuangan Negara Melalui Kerjasama Internasional*, Pustaka Pena Press, Makassar, p. 87
- [12]. Report on the Results of Alignment of Academic Manuscript Draft Law on the Deprivation of Assets of Criminal Acts, the National Legal Development Agency, the Ministry of Law and Human Rights of the Republic of Indonesia 2015
- [13]. Paku Utama, *Memahami Asset Recovery dan Gatekeeper*, Jakarta: Indonesian Legal Roundtable, 2013, p. 60
- [14]. Arifin P. Soeria Atmadja, *Kuangan Publik Dalam Perspektif Hukum: Teori, Praktik dan Kritik*, Jakarta: FH UI, 2005, p. 22
- [15]. Fauzul Romansyah, et.al., *Loc.Cit.*, p. 4
- [16]. William Schroeder, 2001, "How to Do Financial Asset Investigations: A Practical Guide for Private Investigators, Collections Personnel and Assets Recovery Specialists". *The FBI Law Enforcement Bulletin*, p. 29 in Deddy Candra and Arfin, *Kendala Pengembalian Aset Hasil Tindak Pidana Korupsi Transnasional*, *Jurnal BPPK* Vol. 11 No. 1 Year 2018, p. 40
- [17]. Deddy Candra and Arfin, *Ibid.*, p. 40-41
- [18]. Report on the Results of Alignment of Academic Manuscript Draft Law on the Deprivation of Assets of Criminal Acts, *Loc.Cit.*, p. 4-5
- [19]. Fauzul Romansyah, et.al., *Loc.Cit.*, p. 4
- [20]. Report on the Results of Alignment of Academic Manuscript Draft Law on the Deprivation of Assets of Criminal Acts, *Loc.Cit.*, p. 2-3
- [21]. *Ibid.*, p. 3-4
- [22]. Fauzul Romansyah, et.al., *Loc.Cit.*, p. 4-5
- [23]. *Ibid.*, p. 4
- [24]. United Nations, *United Nations Convention Against Corruption 2003*, translated by United Nations Office on Drugs and Crime, Jakarta: UNODC, 2009, p. 7
- [25]. Drafting Team, *Academic Manuscript Draft Law Regarding Criminal Assets Deprivation*, Jakarta: 2012
- [26]. *Implementation of the Presentation on the Asset Seizure System in the United States and Discussion on the Draft Law on Asset Confiscation in Indonesia*, Jakarta: Center for Financial Transaction Reports and Analysis, 2008, p. 2

- [27]. Paku Utama, Op.Cit., p. 60
- [28]. Deddy Candra and Arfin, Loc.Cit., p. 42
- [29]. Fauzul Romansyah, et.al., Loc.Cit., p. 5
- [30]. Deddy Candra and Arfin, Loc.Cit., p. 42

Syahiruddin Latif. " Law Enforcement of Asset Recovery from Corruption Crime by Prosecutor." IOSR Journal of Humanities and Social Science (IOSR-JHSS). vol. 24 no. 10, 2019, pp. 32-38.