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TRANSFORMING CORRUPTION INVESTIGATION PARADIGMS: MAXIMIZING STATE ASSET RECOVERY THROUGH THE INTEGRATION OF RESTORATIVE JUSTICE PRINCIPLES

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Abstract: *Currently, corruption in Indonesia has become highly systemic, involving offenders ranging from lower-echelon employees to high-ranking state officials. Strict law enforcement through punishment has proven insufficient to create a deterrent effect and ineffective in recovering the state financial losses. Therefore, a transformation of preliminary and crime investigation processes is required to strengthen law enforcement against corruption. The paradigm of preliminary and criminal investigators must be shifted from a focus on punishment and imprisonment of offenders to the recovery of state financial losses. This concept of recovering state financial losses is known as restorative justice.*

Keywords: *Law Enforcement; Corruption; Restorative Justice.*

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Introduction

Corruption in Indonesia remains a structural law-enforcement problem because it affects public administration, political institutions, public procurement, and the private sector. Its consequences are not limited to the criminal liability of individual offenders. Corruption also diverts public resources, weakens institutional trust, and reduces the state's capacity to finance public services. For that reason, an anti-corruption strategy that measures success only through arrests, prosecutions, and imprisonment risks overlooking the economic dimension of the offense: the recovery of assets and state financial losses.

Indonesia's Corruption Perceptions Index (CPI) illustrates the persistence of the broader governance problem. Transparency International recorded a score of 37/100 for Indonesia in 2024, placing the country 99th of 180 jurisdictions. The score improved from 34/100 in 2023, but the five-year pattern remains volatile rather than consistently progressive (Transparency International, 2025). The CPI is a perception-based governance indicator and cannot be treated as a direct measure of police investigative performance. It is nevertheless relevant as contextual evidence that punitive enforcement alone has not eliminated systemic corruption.

Within the Indonesian enforcement architecture, corruption cases may be handled by the Indonesian National Police (Polri), the Attorney General's Office, and the Corruption Eradication Commission (KPK), according to their respective statutory authorities. Polri's institutional capacity was strengthened in 2024 through the establishment of the Corruption Eradication Corps (Kortastipidkor). Presidential Regulation No. 122 of 2024 assigns Kortastipidkor functions covering prevention, preliminary investigation, formal investigation, money-laundering cases derived from corruption, and asset tracing and safeguarding. The organizational reform is significant because it expressly places asset-related functions within the anti-corruption structure rather than treating them as incidental to case building.

The manuscript's internal police data, however, indicate that the volume of corruption cases handled from 2020 to 2024 remained high and that case backlogs persisted. The same data also show that the proportion of state financial losses recovered during the period remained substantially below the recorded loss values. These figures do not by themselves prove that imprisonment causes weak asset recovery, because many factors affect recovery outcomes, including asset concealment, third-party ownership, cross-border transfers, evidentiary burdens, and the timing of restraint measures. They do, however, support a more precise policy question: whether investigation should place earlier and greater operational emphasis on tracing, freezing, securing, and returning criminal proceeds.

Asset recovery is not a secondary objective in modern anti-corruption law. The United Nations Convention against Corruption (UNCAC) treats asset recovery as a fundamental principle and requires states to develop mechanisms for identifying, tracing, freezing, confiscating, and returning proceeds of corruption (United Nations, 2004). International practice also shows that effective recovery generally depends on action at the earliest possible stage, before assets are dissipated, layered, transferred to third parties, or moved across jurisdictions (Brun et al., 2021; Greenberg et al., 2009). Indonesian scholarship reaches a similar conclusion: confiscation and recovery should be integrated from the beginning of corruption case handling, not postponed until after conviction (Syarafi & Syahbandir, 2024; Sianturi, 2025).

The difficulty is that an asset-recovery orientation must not be confused with terminating corruption cases after repayment. Article 4 of Law No. 31 of 1999 expressly provides that the return of state financial losses does not eliminate criminal liability. The new Criminal Procedure Code, Law No. 20 of 2025, likewise excludes corruption from the restorative justice mechanism under Article 82(c). Police Regulation No. 8 of 2021 also excludes corruption from restorative settlement at the police level. Accordingly, the legally defensible question is not whether corruption may be settled through restorative justice, but whether selected restorative principles can be used to strengthen asset recovery while prosecution continues.

Previous Indonesian studies have examined restorative justice in police practice, the legal limits of restorative approaches to corruption, and the need for stronger confiscation mechanisms (Hutahaean, 2022; Cahyani & Wardoyo, 2022; Putri et al., 2024; Bayuaji & Hadi, 2025). Other studies emphasize that asset recovery remains constrained by tracing difficulties, fragmented execution mechanisms, and the absence of a comprehensive non-conviction-based asset forfeiture regime (Syarafi & Syahbandir, 2024; Sianturi, 2025). This article develops that literature by focusing specifically on the investigation stage and by distinguishing restorative asset recovery from restorative case termination.

Against that background, this study asks: how should preliminary and formal corruption investigations conducted by the Indonesian National Police be transformed to optimize the recovery of state financial losses without negating criminal accountability? The article argues for an investigative model that makes asset recovery an operational priority from the outset while retaining prosecution, adjudication, and punishment as required by law.

Table 1. Indonesia's Corruption Perceptions Index, 2020–2024

Year	CPI Score	Global Rank	Change/Remark
2020	37/100	120/180	Down 3 points
2021	38/100	96/180	Up 1 point
2022	34/100	110/180	Down 4 points
2023	34/100	115/180	No change
2024	37/100	99/180	Up 3 points

Source: Transparency International (2025).

Method

This study uses normative legal research supported by empirical descriptive data contained in the manuscript. The normative component applies statutory and conceptual approaches. The statutory approach examines Law No. 31 of 1999 as amended by Law No. 20 of 2001 on the Eradication of Criminal Acts of Corruption, Law No. 17 of 2003 on State Finances, Law No. 1 of 2023 on the Criminal Code, Law No. 20 of 2025 on the Criminal Procedure Code, Police Regulation No. 8 of 2021, Presidential Regulation No. 122 of 2024, and UNCAC. The conceptual approach is used to distinguish retributive punishment, restorative justice, and asset recovery, and to assess whether restorative principles can inform investigative practice without becoming a legal basis for terminating corruption proceedings.

Secondary legal materials consist of books, peer-reviewed journal articles, international asset-recovery guidance, and institutional reports. The empirical component is limited to the internal Indonesian National Police statistics reproduced in the manuscript concerning corruption case handling and recorded state financial loss and recovery for 2020–2024. Because the underlying police database was not independently audited in this editorial process, the figures are treated as author-supplied descriptive data rather than independently verified national statistics. Analysis is qualitative and prescriptive: legal norms are interpreted, the empirical pattern is used to identify operational problems, and the findings are synthesized into an investigative model that remains consistent with the prohibition on restorative termination of corruption cases.

Discussion

Current Corruption Investigation Pattern and the Asset-Recovery Gap

The current legal framework gives investigators authority to search for evidence, identify suspects, secure objects connected with offenses, and coordinate further prosecution. Under Law No. 20 of 2025, the updated Criminal Procedure Code has replaced Law No. 8 of 1981 and strengthens the procedural framework for preliminary investigation, investigation, coercive measures, and restorative justice. For corruption cases, however, restorative case termination remains expressly excluded under Article 82(c). This distinction is central to the present analysis: procedural modernization does not authorize investigators to exchange repayment for immunity from prosecution.

At the institutional level, Presidential Regulation No. 122 of 2024 provides a clearer basis for integrating asset functions into corruption enforcement by assigning Kortastipidkor responsibility for asset tracing and safeguarding. This mandate supports a shift in investigative performance indicators. A corruption investigation should not be considered operationally successful merely because the file reaches the prosecution stage. Where the offense produces measurable state losses or criminal proceeds, the investigation should also be assessed by the timeliness and effectiveness of financial profiling, asset tracing, restraint, seizure, and preparation for confiscation or recovery.

The author-supplied statistics show the scale of the caseload handled by Bareskrim Polri and regional police commands from 2020 to 2024. Across the period, new police reports averaged approximately 438 cases per year, while the annual backlog remained above 900 cases in most years. These figures suggest sustained investigative pressure and support the need for a model that reduces delay in financially complex cases.

Table 2. Corruption Cases Handled by Bareskrim Polri and Regional Commands, 2020–2024

Year	Backlog	New Reports	Resolved	P-21	SP3	Suspects	In Progress
2020	977	464	569	37	99	625	816
2021	1,034	396	560	25	18	1,122	1,014
2022	920	461	562	23	12	1,026	1,003
2023	914	444	559	32	21	1,091	998
2024	939	424	365	5	5	909	1,040

Source: Internal Indonesian National Police data reproduced in the manuscript (processed by the author).

The financial data in the manuscript reveal a second problem. Annual recovery rates ranged from 16.5% to 23.5% of the recorded state financial losses. The gap does not establish that investigators ignored asset recovery in every case, but it demonstrates that the economic result of enforcement remained incomplete. International asset-recovery practice explains why delay matters: the longer tracing and restraint are postponed, the greater the opportunity to dissipate assets, use nominees, convert property, or transfer proceeds across borders (Brun et al., 2021; Gray et al., 2014).

Table 3. Recorded State Financial Loss and Recovered Assets, 2020–2024

Year	State Financial Loss (IDR)	Recovered (IDR)	Recovery Rate
2020	2,164,481,613,683	356,773,150,085	16.5%
2021	2,146,599,209,043	439,538,998,163	20.5%
2022	5,344,638,602,949	1,197,319,539,814	22.4%
2023	3,120,417,392,774	733,704,094,328	23.5%
2024	4,759,304,302,611	909,285,853,183	19.1%

Source: Internal Indonesian National Police data reproduced in the manuscript (processed by the author).

Restorative Justice and Its Legal Limits in Corruption Cases

Restorative justice developed as an alternative framework that focuses on repairing harm, offender responsibility, victim participation, and restoration rather than punishment alone (Braithwaite, 2002; Zehr, 2002; Van Ness & Strong, 2015). The United

Nations Basic Principles on the Use of Restorative Justice Programmes in Criminal Matters similarly describe restorative processes as mechanisms that involve affected parties in resolving the consequences of crime (United Nations Economic and Social Council, 2002).

Corruption does not fit easily within that conventional model. The harm is diffuse, public resources may be spread across many beneficiaries, and the immediate victim is often not a single identifiable person. More importantly, Indonesian positive law imposes clear limits. Article 4 of the Anti-Corruption Law states that returning state financial losses does not remove criminal liability. Police Regulation No. 8 of 2021 excludes corruption from restorative settlement. Law No. 20 of 2025 reinforces the same position by excluding corruption from the restorative justice mechanism in Article 82(c). Therefore, full repayment cannot lawfully be treated as a reason for investigators to terminate a corruption case.

This legal boundary should be preserved in the revised paradigm. The value of restorative thinking lies not in replacing prosecution, but in redirecting investigative attention toward repairing the financial harm caused by the offense. Indonesian scholarship increasingly distinguishes between restorative case settlement and recovery-oriented enforcement. Cahyani and Wardoyo (2022) argue that asset recovery is consistent with the objective of restoring state losses even though Article 4 prevents repayment from extinguishing liability. Andini et al. (2023) describe the direct use of restorative justice for corruption as normatively problematic, while Putri et al. (2024) similarly identify the tension between restorative principles and the mandatory character of anti-corruption enforcement. More recent studies emphasize that asset recovery can strengthen deterrence and public-interest protection when it complements rather than substitutes criminal accountability (Bayuaji & Hadi, 2025; Sianturi, 2025).

For that reason, this article uses the term restorative asset recovery in a limited sense. It refers to the use of reparative principles—restoring losses, encouraging responsibility, and prioritizing recovery—inside a conventional corruption investigation that continues to prosecution. It does not refer to mediation, peace agreements, diversion, or termination of the case.

Reorienting Investigation Toward Early Asset Tracing

The first operational change concerns timing. Asset tracing should begin at the earliest stage at which sufficient legal grounds exist, rather than after the evidentiary case against the suspect is nearly complete. Financial intelligence, beneficial ownership analysis, banking records, property registries, corporate records, transaction patterns, and links to relatives or nominees should be examined in parallel with witness and documentary evidence. This approach is consistent with international asset-recovery guidance, which stresses that tracing and securing assets must occur before offenders have time to dissipate or relocate them (Brun et al., 2021; Greenberg et al., 2009).

Early tracing is also compatible with the institutional mandate of Kortastipidkor under Presidential Regulation No. 122 of 2024. The regulatory design expressly connects corruption investigation with money-laundering investigation and asset tracing. In practice, this means that investigators should prepare a financial profile of the suspect and relevant related parties, identify assets potentially linked to the offense, distinguish legitimate from suspect property, and coordinate restraint measures as soon as the evidentiary threshold is met.

The second change concerns measurement. Investigation dashboards should separate case-processing indicators from recovery indicators. The number of cases transferred to prosecutors remains important, but it should be accompanied by data on identified assets, restrained assets, assets voluntarily returned, assets proposed for confiscation, and amounts actually deposited into the state treasury. Without this separation, a case may appear administratively complete while leaving most of the economic harm unresolved.

Voluntary Restitution as Cooperation, Not Immunity

The third element of the proposed model is voluntary restitution. Article 4 of Law No. 31 of 1999 prevents restitution from eliminating criminal liability, but it does not prohibit a suspect from returning assets during the investigative process. Such return should be documented as evidence of cooperation and as part of the recovery record, not as an informal transaction to avoid prosecution.

This distinction is important for legality and institutional integrity. Investigators should not promise termination, reduced charges, or immunity in exchange for repayment unless a specific statutory mechanism authorizes that outcome. The investigative record may state that the suspect returned identified assets voluntarily, after which prosecutors and judges may assess the legal significance of cooperation within the applicable sentencing framework. This preserves the separation of functions between investigation, prosecution, and adjudication.

Voluntary return should also be subject to verification. Investigators must ensure that the value returned corresponds to assets legally linked to the offense and does not conceal additional proceeds. Full recovery cannot be inferred solely from a suspect’s declaration or a single audit figure where further proceeds, substitute assets, or laundering transactions remain under investigation. Asset recovery therefore requires both restitution and continued financial investigation.

Integrating Asset Recovery with Prosecution and Adjudication

The proposed model does not end at the police stage. Recovered or secured assets, supporting financial evidence, and documentation of voluntary return must be transferred with the case file to the prosecution. Prosecutors can then seek appropriate confiscation, replacement money, fines, or other financial sanctions authorized by law. Courts remain responsible for determining guilt and imposing penalties.

This integrated model is more consistent with UNCAC than a narrow imprisonment-centered approach. UNCAC treats asset recovery, confiscation, international cooperation, and return of proceeds as core components of anti-corruption enforcement. The Stolen Asset Recovery Initiative likewise emphasizes coordination across investigators, prosecutors, financial intelligence units, courts, and foreign authorities because no single institution can complete the recovery cycle alone (Brun et al., 2021; OECD & World Bank, 2014).

Where proceeds have been transferred abroad or placed behind corporate structures, international cooperation becomes essential. Mutual legal assistance, financial intelligence exchange, and coordination with foreign jurisdictions may be required to freeze, confiscate, and repatriate assets. Indonesia's investigative model should therefore regard international asset recovery capacity as part of corruption case management rather than as an exceptional post-conviction task.

Proposed Restorative Asset-Recovery Investigation Model

Based on the normative framework and the data pattern in the manuscript, the investigation model can be summarized in five sequential but overlapping stages:

1. **Early financial mapping.** At the preliminary investigation stage, investigators identify the suspected loss, financial flows, beneficial ownership, asset location, and potential laundering channels.

2. **Parallel evidentiary and asset investigation.** Witness examination and proof of the predicate corruption offense proceed together with tracing, restraint, and preservation of assets.

3. **Verified voluntary recovery.** Any asset returned by a suspect is formally recorded, valued, secured, and verified. Return does not terminate the case.

4. **Integrated prosecution file.** The dossier includes both criminal evidence and a structured asset-recovery record, enabling prosecutors to pursue confiscation, replacement money, and related financial sanctions.

5. **Outcome-based evaluation.** Institutional performance is assessed not only by the number of suspects or P-21 files but also by the proportion of losses traced, secured, confiscated, and actually returned to the state.

This model does not claim that asset recovery alone will create deterrence. Deterrence also depends on the probability of detection, speed and consistency of enforcement, proportional sanctions, institutional integrity, and prevention systems. The model instead corrects an imbalance: it ensures that the economic objective of anti-corruption enforcement is pursued from the beginning of the case rather than treated as a residual consequence of conviction.

Conclusion

The findings support a reorientation of corruption investigation rather than a substitution of prosecution with restorative justice. The internal police data reproduced in the manuscript show persistent case pressure and a substantial gap between recorded state financial losses and recovered assets during 2020–2024. Those figures justify stronger operational attention to asset recovery, although they should not be read as proof that punitive sanctions are the sole cause of low recovery. Indonesian law remains clear that corruption cannot be terminated through restorative justice: Article 4 of Law No. 31 of 1999 preserves criminal liability after repayment, and Article 82(c) of Law No. 20 of 2025 expressly excludes corruption from the restorative justice mechanism.

A legally sound reform should therefore integrate restorative principles into the investigative process without converting them into a settlement mechanism. Asset tracing should begin early and run in parallel with the evidentiary investigation. Voluntary restitution should be encouraged and documented as cooperation but must not produce immunity. Recovered assets and financial evidence should be carried through prosecution and adjudication so that confiscation and state recovery become measurable outcomes of enforcement. In this form, restorative asset recovery can strengthen the economic effectiveness of corruption enforcement while maintaining legality, deterrence, and criminal accountability.

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