ARTIKEL ILMIAH

THE IMPLEMENTATION OF COMPENSATION PAYMENT PENALTIES IN RECOVERING STATE FINANCIAL LOSSES IN CORRUPTION CASES IN CENTRAL KALIMANTAN

OLEH :

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UNIVERSITAS PALANGKA RAYA

FAKULTAS HUKUM

2026

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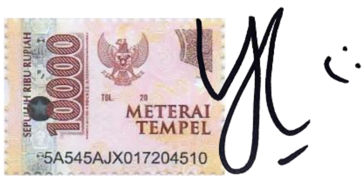

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RINGKASAN ARTIKEL ILMIAH

Penelitian ini bertujuan untuk mengkaji dan menganalisis prosedur Pidana Uang Pengganti, sekaligus mengenali fakta-fakta lapangan serta hambatan yang di alami oleh Kejaksaan Tinggi Kalimantan Tengah dalam Upaya Pemulihan Keuangan Negara akibat Tindak Pidana Korupsi. Penelitian ini menggunakan metode penelitian Normatif-Empiris yang mana menggabungkan adanya permasalahan dari segi Peraturan Kejaksaan Nomor 19 Tahun 2020 sebagai peraturan teknis prosedur Pidana Uang Pengganti beserta Hambatan-Hambatan di lapangan melalui perspektif Aparat Penegak Hukum dalam hal ini dilihat dari perspektif Kejaksaan Tinggi Kalimantan Tengah sebagai Eksekutor Pidana Uang Pengganti.

Hasil dari penelitian ini mencakup pembaharuan antara Peraturan Kejaksaan sebagai Peraturan Teknis serta penambahan sumber daya manusia di Kejaksaan Tinggi Kalimantan Tengah sebagai Eksekutor Pidana Uang Pengganti. Ditambah lagi harus adanya harmonisasi terhadap peraturan-peraturan lainnya demi efektifnya Pengembalian Kerugian Keuangan Negara akibat Tindak Pidana Korupsi.

Kata Kunci: ***Pidana Uang Pengganti, Korupsi, Kerugian Negara, Penegakan Hukum, Kejaksaan Kalimantan Tengah.***

KATA PENGANTAR

Puji Syukur penulis panjatkan kepada Tuhan Yang Maha Esa atas limpahan Rahmad dan karunia-Nya sehingga penulis dapat menyelesaikan Jurnal/Artikel. Jurnal/Artikel merupakan suatu rancangan penelitian yang kemudian akan diseminarkan dan dipresentasikan di depan Dosen Penguji yang nantinya akan dinyatakan sebagai penelitian untuk penulis, syukur atas berkat dan karunia Tuhan Yang Maha Esa Maha Kuasa Penulis dapat menyelesaikan Jurnal/Artikel dengan judul *"The Implementation of Compensation Payment Penalties in Recovering State Financial Losses in Corruption Cases in Central Kalimantan"* dengan lancar. Penelitian ini mulai dilaksanakan setelah diterbitkannya Surat Keputusan Dosen Pembimbing Tugas Akhir. Artikel Ilmiah ini disusun sebagai bentuk tugas akhir yang menjadi salah satu alternatif pengganti skripsi, sesuai ketentuan Fakultas Hukum Universitas Palangka Raya, guna memenuhi syarat kelulusan dalam memperoleh gelar Sarjana Hukum.

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Penulis menyadari bahwa dalam penyusunan Jurnal/Artikel ini masih jauh dari kata sempurna. Oleh karena itu, penulis sangat mengharapkan kritik dansaran yang membangun demi penyempurnaan dimasa yang akan datang. Semoga hasil penelitian ini dapat memberikan manfaat dan kontribusi positif, khususnya bagi perkembangan ilmu hukum dan bagi pembaca umumnya.

Palangka Raya,   Agustus 2026
Yang membuat pernyataan,

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HALAMAN PERSETUJUAN PUBLIKASI

Sebagai sivitas akademik Universitas Palangka Raya, saya yang bertandatangan dibawah ini.

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Demi pengembangan ilmu pengetahuan, menyetujui untuk memberikan kepada dosen Pembimbing, Fakultas Hukum, dan Universitas Palangka Raya atas karya ilmiah saya yang berjudul: *"The Implementation of Compensation Payment Penalties in Recovering State Financial Losses in Corruption Cases in Central Kalimantan"* untuk menyimpan, mengalihmedia/formatkan, mengelola dalam bentuk pangkalan data (databese), merawat dan mempublikasikan tugas akhir saya selama tetap mencantumkan nama saya sebagai penulis. Dengan pernyataan ini saya buat dengan sebenarnya.

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DAFTAR ISI

I. LETTER OF ACCEPTANCE

AL Risalah

JURNAL ILMU SYARIAH DAN HUKUM

Faculty of Sharia and Law

Universitas Islam Negeri Alauddin Makassar

Letter of Acceptance

Dear

Yoel Putra Jaya Bazicho*, Yurika F. Dewi, Karlinae D. Bangas

Corresponding author: yoelputrajayabazicho@gmail.com

It is our great pleasure to inform you that the manuscript entitled ***"The Implementation of Compensation Payment Penalties in the Recovery of State Financial Losses in Corruption Cases in Central Kalimantan"*** has been reviewed and accepted for publication in **AL-RISALAH: Jurnal Ilmu Syariah dan Hukum** (E-ISSN 2550-0309, P-ISSN 2252-8334), a **Nationally Accredited Journal (ARJUNA) with SINTA 3 ranking**. The article is scheduled for publication in **Volume 26, Issue 2 Nopember 2026.** This Letter of Acceptance serves as an official confirmation that the manuscript has met the journal's academic and ethical standards, and no further revisions or amendments are required at this stage.

Kindly complete any remaining administrative and publication formalities to proceed with the production and publication process.

Thank you for your valuable contribution to AL-RISALAH: Jurnal Ilmu Syariah dan Hukum.

Gowa, 04 June 2026
Managing Editor

Abdul Syatar

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The Implementation of Compensation Payment Penalties in Recovering State Financial Losses in Corruption Cases in Central Kalimantan

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Abstract
This study aims to analyze the implementation of substitute money penalties in recovering state financial losses caused by corruption in Central Kalimantan and to examine the obstacles faced by law enforcement authorities in their execution. The research employs an empirical juridical method with a qualitative descriptive approach, combining library research and field studies conducted at the Central Kalimantan High Prosecutor's Office. Data were collected through interviews with public prosecutors and judges of the Corruption Court. The results indicate that the mechanism for implementing substitute money penalties is in accordance with Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 on the Eradication of Corruption. However, in practice, the recovery of state losses has not been carried out optimally. The main obstacles include limited assets owned by convicted persons, the transfer and concealment of illicit assets, difficulties in asset tracing, and lengthy execution and auction procedures. As a result, many convicts are unable to fulfill their obligation to pay substitute money and only serve imprisonment. Therefore, strengthening the role of law enforcement agencies, optimizing asset recovery efforts, and enhancing inter-agency coordination are necessary to improve the effectiveness of state financial loss recovery.

INTRODUCTIONS

The provisions regarding additional crimes in the form of payment of compensation in the CORRUPTION Law stipulate that the regulation of Indonesian criminal law policy is not only oriented towards punishing corrupt perpetrators, but is also directed at efforts to recover state losses due to criminal acts committed. From the perspective of special criminal law, corruption is seen as a criminal act that has extraordinary *characteristics* because its impact not only harms the state's finances, but also disrupts economic stability, weakens public trust in the government, and hinders the implementation of national development.[1] Therefore, handling corruption requires legal instruments that are special and different from general crimes.[2]

The implementation of the penalty of substitute money in practice still faces various obstacles so that the goal of recovering state losses has not been achieved optimally. In many cases, the execution of the execution of the substitute money is often ineffective due to the limited assets of the convict, the transfer of assets before the verdict has permanent legal force, or the weak mechanism for tracking assets resulting from corruption.[3] This condition shows that the provisions regarding substitute money still leave problems in realizing legal objectives, especially from the aspects of justice, certainty, and utility.[4] In fact, in modern criminal law doctrine, the effectiveness of punishment is not only measured by the success of imposing a prison sentence, but also by the success of the state in recovering the losses incurred by the criminal act.[5]

In relative criminal *theory*, crime is placed as a means to prevent the recurrence of criminal acts through a deterrent effect on the perpetrator and the wider community.[6] Therefore, the crime of paying substitute money has a strategic function because it not only burdens the perpetrator economically, but also eliminates the profits obtained from corruption crimes. Such an approach is in line with the doctrine of *crime does not pay*, which is the principle that criminals should not enjoy the results of their unlawful acts.[7] In other words, the eradication of corruption must be directed not only at punishing

[1] Andi Hamzah, *Eradication of Corruption through National and International Criminal Law*, (Jakarta: RajaGrafindo Persada, 2014), p. 87.
[2] Romli Atmasasmita, *Around the Problem of Corruption: National Aspects and International Aspects*, (Bandung: Mandar Maju, 2004), p. 56
[3] Lilik Mulyadi, *Corruption in Indonesia: Normative, Theoretical, Practice and Its Problems*, (Bandung: Alumni, 2015), p. 211.
[4] Eddy O.S. Hiariej, *Principles of Criminal Law*, (Yogyakarta: Cahaya Atma Pustaka, 2016), p. 487.
[5] Marwan Effendy, *Corruption Eradication and Good Governance*, (Jakarta: Timpani Publishing, 2005), p. 118.
[6] Muladi and Barda Nawawi Arief, *Criminal Theories and Policies*, (Bandung: Alumni, 2010), p. 91.
[7] Indriyanto Seno Adji, *Corruption and Law Enforcement*, (Jakarta: Diadit Media, 2009), p. 74

individual perpetrators, but also at cutting off the flow of economic benefits obtained through abuse of position or authority.

In addition, criminal law specifically recognizes the *follow the money approach* which emphasizes the importance of tracing and confiscating assets resulting from criminal acts.[8] This approach places the return of state losses as a major part of the corruption eradication strategy. Therefore, the success of law enforcement against corruption crimes is not enough only to be measured by the number of perpetrators who are convicted, but also by the extent to which lost state assets can be recovered.[9] In this context, the penalty of substitute money has an important position as a legal instrument to strengthen the state's financial recovery efforts.

Corruption that develops systematically in Indonesia also requires the involvement of all elements of society in efforts to eradicate it. Corruption prevention cannot be fully imposed on law enforcement officials, but requires social support through public participation in the supervision and reporting of alleged corruption crimes. Based on the doctrine of *the integrated criminal justice system*, the success of the criminal justice system is influenced by the cooperation between law enforcement officials and the community.[10] In this case, traditional leaders, community leaders, and religious leaders have a strategic position in building a legal culture that is oriented towards the values of honesty, integrity, and anti-corruption.

In addition to the use of penal facilities, corruption eradication policies also need to be carried out through non-penal approaches, such as anti-corruption education, strengthening the bureaucratic supervision system, and establishing a culture of transparency in the administration of government. Criminal policy theory emphasizes that crime prevention will be more effective if it is carried out through a combination of repressive and preventive measures. Thus, the main goal of eradicating corruption is not only to impose sanctions on the perpetrators, but also to create a system that is able to prevent the birth of corrupt practices in the government environment.

The crime of paying compensation is essentially a form of legal liability for losses caused to the country's finances and economy.[11] In the doctrine of economic criminal law, financial sanctions are seen as more appropriate to be applied to economically motivated criminal acts because they directly touch the benefits obtained by the perpetrators from

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[8] Kristian and Yopi Gunawan, *The Crime of Corruption: A Study on the Harmonization of National Law and The United Nations Convention Against Corruption (UNCAC),* (Bandung: Refika Aditama, 2015), p. 66.

[9] Ermansjah Djaja, *Eradicating Corruption with the KPK,* (Jakarta: Sinar Grafika, 2010), p. 45

[10] Barda Nawawi Arief, *Bunga Potpourri Kriminal Law Policy*, (Jakarta: Kencana, 2011), p. 32.

[11] See the Provisions of Law Number 31 of 1999 concerning the Eradication of Corruption as amended by Law Number 20 of 2001, Article 18 paragraph (1) letter b.

the criminal act.[12] Therefore, the criminal application of fines, substitute money, and asset forfeiture needs to be placed as the main instrument in the criminal policy of corruption cases in order to strengthen the effectiveness of the return of state losses while providing a deterrent effect to perpetrators of corruption crimes

The concept of payment of compensation aims to prevent perpetrators of corruption from enjoying the proceeds of their crimes as well as an effort to recover state financial losses. In law enforcement practice, the return of state losses through criminal compensation often faces obstacles because the proceeds of corruption are generally no longer found in the form of cash, but have been diverted, hidden, spent, or converted into other assets, and often use the names of other parties to avoid legal tracking. In addition, corruption crimes usually only come to light after a long time so that when the judicial process is running, the economic value of assets related to the proceeds of corruption often decreases or even loses value altogether. This condition makes it difficult to trace and return assets from corruption optimally.[13]

The application of the penalty of substitute money in cases of corruption still raises various views on the level of effectiveness in recovering state losses. Some parties consider that these provisions are still relevant to be maintained, while others think that law enforcement should be more focused on the application of prison sentences against corrupt perpetrators. In its implementation, the prosecutor's office as the executor of court decisions has several times confiscated assets belonging to corruption convicts in accordance with the provisions of the Law on the Eradication of Corruption Crimes. Based on Article 18 paragraph (2) and paragraph (3), the convict is required to pay off the payment of the compensation within a maximum period of one month after the verdict obtains permanent legal force. If these obligations are not met, the prosecutor can confiscate and auction the convict's property to cover the amount of compensation that has been set. However, if the assets owned by the convict are insufficient, the convict may be subject to imprisonment in lieu of the payment of compensation with a time limit that does not exceed the maximum threat of principal criminal as stated in the judge's decision.

At the regional level, these problems also occur in the Central Kalimantan region, especially in the implementation of executions by the Central Kalimantan High Prosecutor's Office as the executor of court decisions that have permanent legal force. In 2025, there will be 17 Corruption Crimes Decisions with Penalty of Substitute Money

[12]M. Arief Amrullah, *The Politics of Criminal Law in the Protection of Victims of Economic Crime in the Banking Sector*, Malang: Bayumedia, 2007, p. 102

[13] *Ibid*

decided by the court in the amount of Rp. 13,705,238,246.00 (*Thirteen billion seven hundred five million two hundred and thirty-eight thousand two hundred and forty six rupiah*). The vast geographical area, limited personnel, and lack of operational budget are challenges in tracing and confiscating assets of corruption convicts. As a result, the level of realization of the payment of compensation has not been proportional to the total value of state losses that have been decided by the court.

In addition to technical factors, there are also regulatory issues that require updating and harmonizing. Some of the technical provisions of the implementation still refer to old regulations that are no longer fully relevant to the development of the latest laws and regulations. This has an impact on the limited space of law enforcement officials in taking legal action against transferred or hidden assets, so that the effectiveness of the penalty of substitute money as an instrument for recovering state losses is less than optimal.

Based on this description, it is important to conduct an empirical juridical study on the mechanism for the implementation of the penalty of substitute money and the obstacles faced by law enforcement officials in its implementation, especially in Central Kalimantan. This research is expected to provide a comprehensive overview of the suitability between normative provisions and implementation practices in the field, as well as formulate recommendations to increase the effectiveness of recovering state financial losses through the penalty of money in corruption cases. Based on the description presented in the background above, it can be formulated that the problem in this study focuses on how the criminal mechanism of substitute money carried out by law enforcement officials is in accordance with the Law on the Eradication of Corruption and other criminal regulations and what are the obstacles to the criminal execution of substitute money from the perspective of law enforcement officials in Central Kalimantan?

METHODS

This study uses an empirical juridical method, which is research that combines a normative approach through literature study with field research to obtain data relevant to the object of study.[14] The location of the research was carried out at the Central Kalimantan High Prosecutor's Office because it was considered to have a direct relationship with the problem being researched. The research population consisted of Public Prosecutors and Judges of the Central Kalimantan Corruption Court with

[14] Soerjono Soekanto, *Introduction to Legal Research*, (Jakarta: UI Press, 2014), p. 51.

sampling techniques using the total sampling method.[15] The respondents in this study are 1 (one) Public Prosecutor, while the informant consists of 1 (one) Judge of the Central Kalimantan Corruption Court. Data collection is carried out through literature research by examining various legal materials, such as laws and regulations, books, and scientific literature related to research, as well as field research through interview techniques to obtain primary data. All data obtained are then systematically analyzed using qualitative descriptive methods and deductive mindsets so that the research results can be compiled in the form of systematic and directed scientific papers.[16]

RESULTS AND DISCUSSION

1. Criminal Mechanism for Substitute Money by Law Enforcement Officials in Accordance with the CORRUPTION Law and Other Laws

The crime of paying compensation in cases of corruption is one of the legal means that has an important role in efforts to recover state financial losses due to corrupt practices.[17] In the Indonesian criminal law system, the regulation regarding the crime of substitute money is specifically regulated in Law Number 31 of 1999 concerning the Eradication of Corruption Crimes which was later amended through Law Number 20 of 2001. This provision places the penalty of substitute money as an additional penalty that can be imposed by the judge on the perpetrator of corruption in addition to the main penalty in the form of imprisonment and fine.[18] The regulation regarding this matter is stated in Article 18 which gives the authority to the judge to charge the payment of compensation to the defendant with a maximum amount of wealth obtained from the proceeds of the crime of corruption.[19] With this provision, the penalty of substitute money is expected to be an effective legal instrument in recovering state losses while preventing perpetrators from enjoying the results of their corruption crimes.

In law enforcement practice, the criminal mechanism of substitute money begins at the investigation stage carried out by law enforcement officials such as police investigators, prosecutor's investigators, or investigators at the Corruption Eradication Commission. At this stage, investigators are trying to identify and calculate state financial

[15] Zainuddin Ali, *Legal Research Methods*, (Jakarta: Sinar Grafika, 2016), p. 105.

[16] Johnny Ibrahim, *Theory and Methodology of Normative Legal Research*, (Malang: Bayumedia Publishing, 2012), p. 300.

[17] Andi Hamzah, *Eradication of Corruption Through National and International Criminal Law*, (Jakarta: RajaGrafindo Persada, 2014), p. 210.

[18] Lilik Mulyadi, *Corruption in Indonesia: Normative, Theoretical, Practice and Its Problems*, (Bandung: Alumni, 2015), p. 256.

[19] See the Provisions of Article 18 paragraph (1) letter b of Law Number 31 of 1999 concerning the Eradication of Corruption Crimes.

losses arising from corruption crimes committed by suspects. The calculation of state losses is usually based on the results of audits of authorized institutions such as the Financial Audit Agency or government internal oversight agencies. The results of the audit are an important basis for law enforcement officials to determine the amount of state losses as well as trace the flow of funds or assets obtained by perpetrators from corruption crimes. At this stage, investigators can also confiscate the suspect's property that is suspected to have come from the proceeds of corruption crimes to ensure the return of state losses at the next stage.

After the investigation process is completed, the case is then transferred to the prosecution stage by the public prosecutor who is under the authority of the Prosecutor's Office of the Republic of Indonesia. In this stage of prosecution, the public prosecutor formulates an indictment containing a description of the defendant's actions, the state losses caused, and criminal charges submitted to the court. In his demands, the prosecutor will usually ask the panel of judges to impose an additional penalty in the form of payment of compensation money that is adjusted to the amount of state losses or profits obtained by the defendant from the crime of corruption. The request is based on the principle that corrupt perpetrators should not enjoy the proceeds of their crimes, so all profits obtained illegally must be returned to the state. The next stage is the examination process at the trial conducted by the corruption court. In this stage, the panel of judges assessed all the evidence submitted by the public prosecutor and the defense of the defendant. The judge then considers whether the defendant is legally and convincingly proven to have committed a corruption crime and whether there are state losses that must be recovered through a penalty of compensatory money. If the judge is of the opinion that the defendant is proven to have benefited from the criminal act of corruption that he committed, then the judge can impose an additional penalty in the form of an obligation to pay compensation with an amount that is at most equal to the value of the property obtained from the crime. This judge's decision is the legal basis for the state to collect payment of compensation from convicts.

After the court decision obtains permanent legal force, the mechanism for the implementation of the substitute money penalty is carried out by the prosecutor as the executor of the court decision as stipulated in the criminal procedure law contained in the Criminal Procedure Code. The prosecutor then ordered the convicts to pay the compensation within a certain period of time usually specified in the court decision, which is a maximum of one month after the verdict has permanent legal force. If within that period the convict does not pay the replacement money, the prosecutor can confiscate and auction the convict's property to cover the amount of replacement money that must be paid. The auction process is carried out in accordance with the provisions of applicable laws and regulations regarding the management of confiscated goods and state spoils.

In the event that the property belonging to the convict is insufficient to pay the entire amount of compensation imposed by the court, the law provides consequences in the form of a substitute prison sentence. This substitute prison sentence is an additional sanction that must be undergone by the convict if the obligation to pay the substitute money cannot be fulfilled. However, in practice, law enforcement officials still try to trace assets or asset tracing of convicted assets that may be hidden or transferred to other parties. These efforts are made to ensure that state losses can be optimally recovered and corrupt perpetrators cannot enjoy the proceeds of their crimes.

Thus, the mechanism of substitute money in cases of corruption is an integral part of the law enforcement system that is not only oriented towards punishing the perpetrator, but also on recovering state losses. This process involves various stages ranging from investigation, prosecution, examination in court, to the implementation of the verdict by the prosecutor as the executor. Through this mechanism, the state seeks to ensure that any state financial losses incurred due to corruption crimes can be returned so that the goals of law enforcement, namely justice, legal certainty, and benefits for the community, can be achieved more effectively.

Criminal money substitution is one of the important legal instruments in the eradication of corruption crimes because it aims to restore state financial losses due to corrupt acts. Normatively, the penalty of substitute money is regulated in Article 18 of Law Number 31 of 1999 jo. Law Number 20 of 2001 concerning the Eradication of Corruption as an additional penalty that can be imposed by the judge on the convict. This provision emphasizes that the maximum amount of compensation is equal to property obtained from corruption, thus reflecting the principle of *restitutio in integrum* and *the asset recovery* approach in modern criminal law.

The criminal mechanism for substitute money in corruption cases begins at the investigation stage carried out by the police, prosecutor's office, and the Corruption Eradication Commission by tracing and calculating state financial losses due to the suspect's actions.[20] The amount of state losses is generally determined based on the results of audits by authorized institutions, such as the Financial Audit Agency or government internal supervisory apparatus, which are then used as a basis for proving

[20] Dwi Hapsari Retnaningrum, "Return of State Losses in Corruption Crimes through Substitute Money Crimes," *Journal of Ius Constituendum*, Vol. 4, No. 2, 2019, p. 187.

and tracking assets resulting from corruption crimes.[21] At this stage, investigators can also confiscate the suspect's assets that are suspected of coming from corruption crimes to ensure the return of state losses in the next process.[22]

The implementation of the penalty of money in lieu of money aims to provide a deterrent effect to corrupt perpetrators while preventing perpetrators from enjoying the results of their crimes. In addition, the penalty of substitute money is also part of the *asset recovery strategy* which is in line with the principles *of good governance* and state financial accountability. However, in practice, there are still various obstacles, such as difficulties in tracking assets, concealment of assets by perpetrators, and limitations of execution mechanisms, so that the effectiveness of money laundering is highly dependent on coordination between law enforcement officials and adequate regulatory support.

The legal basis for criminal prosecution is regulated in article 64 of Law Number 1 of 2023 concerning the Criminal Code. In general, convicts in corruption cases must serve 2 types of crimes, namely:

a. Principal Criminal;
b. Additional Criminal Charges; and
c. Crimes that are specific to certain crimes specified by the Law

Legal Basis for Substitute Money as stipulated in Article 18 Paragraph (1), (2) and (3) of the CORRUPTION Law

According to Article 9 Paragraph 1 of PERMA NO. 5 2024 that Compensation in Corruption Crimes, when the Court Decision has been *inferred, the* corruption convict is given 1 month to pay the penalty of compensation. If the corruption convict does not pay the penalty of compensation, then the prosecutor as the executor must confiscate the property of the corruption convict in exchange for the penalty of compensation.

In Article 11 of the Prosecutor's Regulation Number 19 of 2020 concerning the Settlement of Substitute Money Decided by the Court Based on Law Number 3 of 1971 concerning the Eradication of Corruption Crimes, the Prosecutor's Office carries out Non-Litigation actions against the Convict related to the Criminal Payment of Substitute Money. The Prosecutor conducts negotiations with the Convict regarding the payment of Criminal Compensation to be carried out directly or in installments. This was recorded through the Minutes of Criminal Negotiations for Substitute Money.

[21] Muhammad Yusuf, "Analysis of the Calculation of State Losses in Corruption Cases," *RechtsVinding Journal*, Vol. 8, No. 1, 2019, p. 102.

[22] Ria Casmi Arrsa, "Confiscation of Assets Proceeds from Corruption Crimes in the Perspective of Indonesian Criminal Law," *Judicial Journal*, Vol. 11, No. 3, 2018, p. 295.

In Article 11 Paragraph 4, if the convict breaks a promise (default) in the payment of the penalty for substitute money. Then the State Attorney will conduct a litigation settlement related to the Payment of Criminal Compensation. Litigation carried out by the Prosecutor's Office will be carried out in a civil manner against the Convicted Corruption case.

2. Obstacles to the Criminal Execution of Money in Lieu from the Perspective of Law Enforcement Officials in Central Kalimantan

Obstacles in the execution of money in lieu of money from the perspective of law enforcement officials in Central Kalimantan are basically related to various juridical, structural, and practical factors that affect the effectiveness of recovering state financial losses due to corruption. Criminal money substitute is one of the important instruments in the corruption eradication system in Indonesia which is regulated in Law Number 31 of 1999 concerning the Eradication of Corruption as amended by Law Number 20 of 2001 concerning Amendments to the Law on the Eradication of Corruption Crimes. This provision gives the judge the authority to impose an additional penalty in the form of payment of compensation money that amounts to a maximum of the same as the assets obtained from corruption crimes. However, in law enforcement practice, the implementation of criminal execution of substitute money often faces various obstacles that are quite complex.

From the point of view of law enforcement officials, one of the main obstacles is the difficulty in tracking and identifying assets belonging to convicts that can be used to pay compensation. In many cases of corruption, the perpetrator has previously hidden, transferred, or transferred wealth obtained from criminal acts to other parties, either to family, relatives, or through financial transaction mechanisms that are difficult to trace. This condition causes law enforcement officials to have difficulty finding assets that can be confiscated or auctioned to cover the obligation to pay compensation. In the context of regions such as Central Kalimantan which have a large geographical area and economic characteristics that are mostly based on natural resources, asset tracking has also become increasingly complicated because wealth can be in the form of land, plantations, or other assets spread across various regions. Another obstacle that law enforcement officials often face is the limited assets belonging to convicts that can be used to pay compensation. In a number of corruption cases, the value of the state losses incurred is very large, while the convict's assets that have been successfully found and confiscated are not enough to cover all the losses. This situation causes the state to be unable to fully recover losses incurred due to corruption crimes. Although the law provides an alternative in the form of alternative prison sentences if the convict is unable to pay the compensation, from the perspective of recovering state losses, this mechanism does not provide significant benefits because the state still does not get a refund of the money that has been corrupted.

In addition, obstacles also arise in the administrative stage and the procedure for carrying out the execution by the prosecutor as the executor of court decisions. Based on the provisions of the criminal procedure law in the Criminal Procedure Code, the prosecutor has the authority to implement court decisions that have permanent legal force. In its implementation, the criminal execution of substitute money requires a series of administrative processes such as confiscation, asset assessment, and auction of convict property. This process often requires coordination with various other institutions, such as agencies that manage state confiscated goods or institutions that are authorized to conduct asset auctions. Coordination between institutions that does not always run quickly and effectively can slow down the criminal execution process of substitute money so that the return of state losses becomes not optimal.

The next obstacle is related to the existence of legal remedies submitted by convicts that can delay the execution process. In some cases, convicts use various legal mechanisms such as review or lawsuits against asset seizures to delay the implementation of the payment of compensation. These legal efforts indirectly prolong the process of recovering state losses and create uncertainty in the implementation of court decisions. From the perspective of law enforcement officials, this condition often complicates the execution process because the confiscated assets cannot be auctioned immediately before the entire legal process is completed. Another factor that is also an obstacle is the lack of optimal asset recovery mechanism in the early stages of case handling. In some cases, the asset tracing process is not carried out optimally from the investigation stage so that when the case has reached the execution stage, the number of assets that can be confiscated is very limited. Law enforcement officials often face situations where most of the assets generated by corruption have been lost or can no longer be traced. This shows that the effectiveness of the criminal penalty of substitute money is highly dependent on the ability of law enforcement officials to trace and secure assets from the early stages of the law enforcement process.

In addition, social and cultural factors can also affect the implementation of criminal execution of substitute money in the regions. In some cases in areas such as Central Kalimantan, corruption convicts have certain social networks or influences in the community so that the process of confiscating or auctioning assets can cause resistance or non-juridical obstacles. Although these obstacles are not always formal, in practice they can affect the smooth execution process carried out by law enforcement officials.

Thus, the obstacles to the criminal execution of substitute money from the perspective of law enforcement officials in Central Kalimantan are not only related to legal issues, but are also influenced by technical, institutional, and regional social and economic conditions. Difficulties in asset tracking, limited assets of convicts, complexity of administrative procedures, the existence of legal remedies from convicts, and lack of optimal asset tracing from the early stages of case handling are the main factors that affect the effectiveness of the implementation of the penalty of money in lieu of money in an effort to recover state losses due to corruption. Therefore, improving coordination between law enforcement agencies, strengthening asset tracing mechanisms, and developing a more effective confiscated goods management system are important steps to overcome these obstacles and increase the success of recovering state losses.

Criminal Money Substitute is an instrument that is expected to create a deterrent effect for corruptors or people who want to commit corruption as well as a way to return state losses in corruption crimes. However, there are many obstacles felt by law enforcement officials in enforcing the Criminal Execution of Substitute Money. So that the Criminal Execution of Substitute Money becomes ineffective.

In the findings that I researched, in 2025 there will be 17 Corruption Crimes with Substitute Money Crimes decided by the court in the amount of Rp. 13,705,238,246.00 (*Thirteen billion seven hundred five million two hundred and thirty-eight thousand two hundred and forty-six rupiah*). However, the absorption of criminal execution of substitute money only reaches 60% of the total criminal verdict for substitute money that has been decided by the court.

The main obstacle in the Criminal Execution of Substitute Money is the difficulty of tracking *assets*. In this case, the procedure that must be carried out by the prosecutor's office is the preparation of the identification of convicts in corruption cases as well as the identification of convicted assets. The Prosecutor's Office collaborated with PPATK Central Kalimantan in looking at the flow of financial transactions that were allegedly suspicious as well as carrying out the Criminal Execution of Substitute Money on the order of the Head of the Prosecutor's Office. However, from the findings, the factors that hinder the tracking assets include a lack of personnel and a minimal budget. From the results of interviews by the prosecutor's office, these 2 things are crucial factors because of the very large geographical area of Central Kalimantan province. As a result, it is very difficult for the Prosecutor's Office as an Executor to cover all areas in Central Kalimantan Province.

In addition, the transfer of assets from convicts to other parties is a factor in the inhibition of *asset tracking.* This is due to the existence of a legal loophole in Article 18

Paragraph (3) of Law Number 31 of 1999. The motive is to transfer some to all of the assets resulting from corruption crimes to other parties or the convict's family. From the psychological side of the convict, the convict is willing to carry out the additional penalty that has been determined by the verdict rather than having to pay a penalty of compensation.

Another obstacle factor is the remission of the sentence which causes the failure of the criminal execution of substitute money. The provision of remission for convicts in corruption cases results in convicts being released faster from the confinement sentence that has been decided in the Court. This also intersects with the absence of a technical legal basis for the prosecutor's office regarding the criminal execution of post-conviction substitute money. If the criminal execution of the substitute money is still carried out, it can hurt the legality of the execution of the substitute money penalty. Therefore, there is a need for updated rules regarding the criminal execution of post-conviction substitute money both in the Prosecutor's Regulation and in the Law on the Eradication of Corruption.

The weakness of PERJA No. 19 of 2020 is another factor in the ban. From the findings I have researched, PERJA No. 19 of 2020 concerning the Settlement of Substitute Money Decided by the Court as a Technical Regulation of the Prosecutor's Office in the execution of the Criminal Execution of Substitute Money is guided by the CORRUPTION Law. The result of this is the limited scope of the prosecutor's office in carrying out the execution of the Criminal Compensation because the CORRUPTION Law is no longer valid and has been replaced by the CORRUPTION Law.

In an increasingly advanced era, it is necessary to reform the law in the Prosecutor's Regulation guided by more renewable laws. With the hope of making it easier for the prosecutor's office related to the executor of the Criminal Compensation as well as the Return of State Financial Losses is increasingly fulfilled.

CONCLUSION

Based on the discussion of the criminal mechanism of substitute money and obstacles in its implementation, it can be concluded that the penalty of substitute money is one of the important legal instruments in efforts to recover state financial losses due to corruption. The implementation mechanism begins from the investigation stage through the process of calculating state losses and tracing assets by law enforcement officials, then continues at the prosecution stage by the prosecutor who demands the payment of compensation at the trial, until finally decided by the judge in a court decision. After the verdict obtains permanent legal force, the implementation of the payment of substitute money is carried out by the prosecutor as the executor through collection of the convict, confiscation of assets, and auction of property to cover state losses as stipulated in Law Number 31 of 1999 concerning the Eradication of Corruption as amended by Law Number 20 of 2001 concerning Amendments to the Law on the Eradication of Corruption. However, in practice, the implementation of criminal execution of money in lieu still faces various obstacles, especially from the perspective of law enforcement officials in Central Kalimantan. These obstacles include difficulties in tracing and finding assets resulting from corruption, limitations on convicts' property that can be confiscated to cover state losses, and administrative and procedural obstacles in the process of confiscating and auctioning assets. This condition causes the return of state losses through the criminal mechanism of substitute money is not fully optimal, so it is necessary to strengthen coordination between law enforcement officials, increase the effectiveness of asset tracing, and better management of confiscated goods so that the goal of recovering state losses in the eradication of corruption crimes can be achieved to the maximum.

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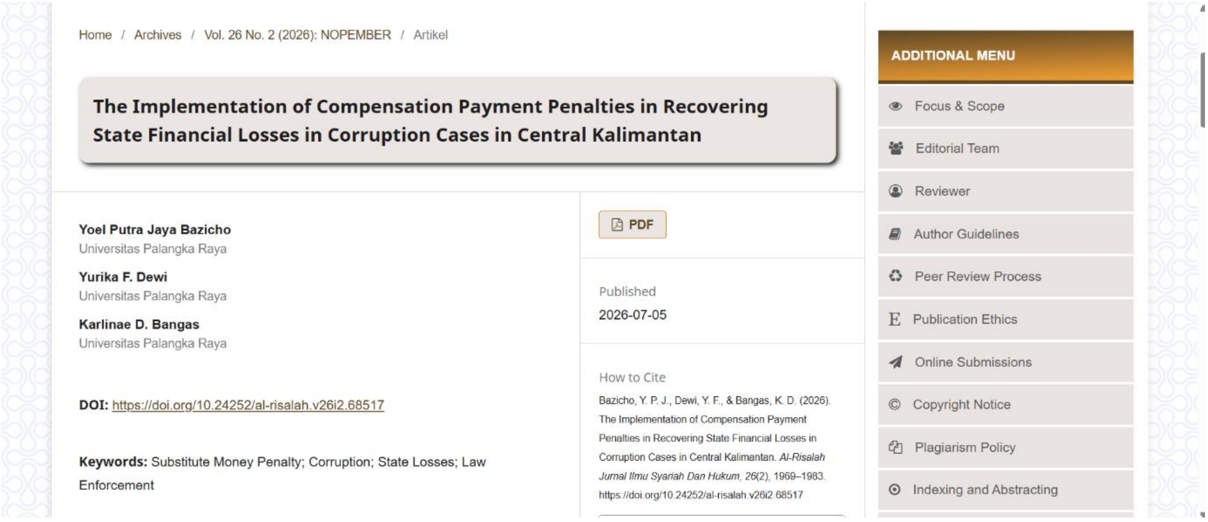
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The Implementation of Compensation Payment Penalties in Recovering State Financial Losses in Corruption Cases in Central Kalimantan

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		Angka	Huruf.	
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2.	Isi (Content)			
3.	Analisis			80 (Lulus)
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   - 56-64 = C
   - 40-55 = D
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Nama Jurnal	: AL-RISALAH: Jurnal Ilmu Syariah dan Hukum
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Telah menyelesaikan Penulisan Artikel sebagai Tugas Akhir Pengganti Skripsi bagi Mahasiswa Fakultas Hukum Universitas Palangka Raya dengan judul ***"The Implementation Of Compensation Payment Penalties In The Recovery Of State Financial Losses In Corruption Cases In Central Kalimantan".*** Pada **AL-RISALAH: Jurnal Ilmu Syariah dan Hukum** (E-ISSN: 2550-0309, P-ISSN: 2252-8334) Volume 26, Issue 2 November 2026 (SINTA 3).

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