Challenges in the Implementation of Asset Recovery in the Corruption Eradication Commission
(Police Science Perspective)

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Abstract

Corruption in Indonesia is closely linked to significant state losses, prompting the need for effective asset recovery measures. The Corruption Eradication Commission encounters various challenges in its efforts to recover assets obtained through corruption. This research aims to identify and analyze these challenges, with a specific focus on the role of human resources in the Commission. This research adopts a qualitative approach. The participants for this study will consist of personnel directly involved in asset recovery operations within the Commission. Data was collected through semi-structured interviews, allowing for in-depth exploration of the challenges related to human resources in asset recovery. Both the quantity and quality of human resources are crucial factors influencing the successful implementation of asset recovery. To address these challenges, this study proposes changes in Police Science related to law enforcement, specifically through the application of progressive law rule breaking. This research aspires to present a model of equitable law enforcement, enabling the Corruption Eradication Commission to overcome obstacles in asset recovery and enhance its fight against corruption.

Keywords: *Corruption; Asset Recovery; Corruption Eradication Commission*

Introduction

One of the white-collar crimes that has become a global concern in all parts of the world is corruption. The term "corruption" itself comes from the Latin vocabulary, namely "*corruptio*" or "*corruptus*," which is then known in English as "*corruption*" or "*corrup*." Literally, this term means badness, rottenness, and dishonesty. The Big Indonesian Dictionary (KBBI) defines it as a form of misappropriation or misuse of state money for personal gain or for the benefit of other individuals.

Corrupt behavior in Indonesia is not a new criminal event, as this culture of corruption has existed since the 13th century (thirteen), through the system of tribute and illegal levies during the kingdoms in the archipelago. This practice then continued to develop during colonialism, before independence, after independence (old order era), new order era, reform era, and persists until today.

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Corruption has transformed into various forms, including the state capture corruption, which involves the influence of power, groups, and institutions within and outside a country. It penetrates all lines of public institutions, including legislative, executive, and judicial bodies, in terms of influencing the formation of rules, laws, and policies for personal and group interests (Ramiza, 2020).

Based on the Corruption Perception Index in 2022, Indonesia ranks 110th out of 180 countries in terms of freedom from corruption, with a score drop of 4 points from the previous year, reaching 34. Consequently, Indonesia is placed as the country with the 5th highest level of corruption in Southeast Asia (Transparency International, 2022).

The impact of corruption crimes is reflected in the emergence of state financial losses. Corrupted state assets not only harm the state itself but also negatively affect the Indonesian people (Hamamah & Bahtiar, 2019). According to Indonesia Corruption Watch (ICW), the total state financial losses due to corruption cases prosecuted by the Corruption Eradication Commission and the Indonesian Attorney General's Office in 2021 reached IDR 62.1 trillion, marking a 19.9% increase compared to the previous year and the highest in the last 5 years (Setyawan, 2022). However, the mechanism for restitution and fines, which serve as additional criminal penalties in corruption cases that year, only amounted to IDR 1.4 trillion or approximately 2.3% of the state losses (Annur, 2022). Additionally, in 2022, the recorded losses to the state and the country's economy reached IDR 144.2 trillion and USD 61,948,551.

Despite numerous corruptors undergoing criminal prosecution and receiving additional criminal penalties in the form of restitution, the assets obtained from corruption have not been significantly returned to the state. As an extraordinary institution specialized in the prevention and eradication of corruption, the Corruption Eradication Commission is tasked with recovering state losses incurred due to corruption. However, the implementation of asset recovery is challenging, even in an ideal situation (Utama, 2013), as evidenced by the fact that in 2022, the Corruption Eradication Commission could only recover assets resulting from corruption amounting to IDR 566.97 billion. This raises a fundamental question about the challenges faced in implementing asset recovery at the Corruption Eradication Commission (from a Police Science perspective).

The primary goal of this research is to identify and analyze the challenges faced by the Corruption Eradication Commission in Indonesia in implementing asset recovery measures to combat corruption. The study aims to focus on the role of human resources, both in terms of quantity and quality, as a critical factor affecting the successful implementation of asset recovery efforts. The research will seek to propose changes in Police Science related to law enforcement, specifically applying progressive law rule breaking, to address the identified challenges. Ultimately, the research aims to present a model of equitable law enforcement that can help overcome the obstacles faced by the Corruption Eradication Commission in its asset recovery endeavors, leading to more effective and efficient corruption eradication in the country.

Theoretical Review

Police Science

Awaloedin Djamin defines Police Science as a discipline that studies social problems and their management to maintain social order (Djamin & Wulan, 2018). Social order is achieved when people adhere to prevailing norms, including religious, moral, social, and legal norms. The police force primarily focuses on enforcing legal norms. Some social problems fall under the functions, main tasks, and duties of the police as stipulated by legislation. Djamin & Wulan (2018) referred to these specific social

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problems as "police problems," which the police are responsible for handling. Notably, while some social problems may lead to criminal activities, not all social problems are equivalent to crimes. Nevertheless, certain crimes can arise due to social problems, and corruption is one such social problem examined in this article.

Corruption Crime

The term corruption, as defined in Black's Law Dictionary, refers to an act done with the intent to gain an advantage that conflicts with official duty and the rights of others. It involves the misuse of an official or fiduciary position to procure benefits for oneself or others, contrary to duty and the rights of others. From a doctrinal perspective, Eddy O.S. Hiariej identifies corruption as an extraordinary crime (Hiraiej, 2016). Corruption tends to be organized and systematic, making it difficult to prove (Amiruddin, 2010). It is often associated with the abuse of power and can have far-reaching consequences for the state's finances, affecting the welfare of many people. Corruption takes advantage of weaknesses in bureaucratic systems and control mechanisms, exploiting various aspects of a country's growth cycle, social development, and government structures (Samudera, n.d.). This results in misallocation of resources and creates a social burden that affects current and future generations. In summary, corruption is a multidimensional crime that correlates with various aspects, such as systems, juridical, sociological, cultural, and economic elements between countries (Mulyadi, 2020).

The impact of corruption that can be directly felt is the incidence of state losses (Mahmud, 2021). The term "state loss" based on the provisions of Article 1 number 22 of Law Number 1 on State Treasury is a lack of money, securities and real and certain goods as an unlawful act either intentionally or negligently. This means that the (financial) loss of state finances is understood as a loss that actually occurs (actual loss) not as an estimate or potential loss (potential loss). Thus, state financial losses can be interpreted as a reduction in state assets in any form that can be valued in money; the reduction in state assets is caused by corruption crimes that have elements or require state losses (Supardi, 2018).

Conceptuality of Asset Recovery

The philosophy of law encompasses justice, legal certainty, and benefits. The United Nations Convention Against Corruption (UNCAC 2003) adopted this philosophy in its approach to preventing and eradicating internationally recognized corruption crimes. Asset recovery is one of the four pillars of this approach. The philosophical basis of asset recovery aligns with the principle of unjust enrichment, which opposes individuals benefiting from the losses and suffering of others. Asset recovery involves the victim state of corruption revoking, seizing, and eliminating assets resulting from corruption crimes (Hiariej, 2014). These assets, whether located within the country or abroad, are tracked, frozen, seized, confiscated, and returned to the victim state. The goal is to deter current and potential perpetrators of corruption.

Conceptuality of Asset Recovery

Looking from the perspective of legal purposes, Herman Kontowitz and Gustav Radbruch (Radbruch, 2006) state that the goals of law are to create justice (*gerechtigkeit*) as a philosophical requirement, legal certainty (*rechts zekerheids*) as a juridical requirement, and usefulness (*zwekmassigkeit*) as a sociological requirement (Mulyadi, 2020). This philosophy is further adopted by the United Nations Convention Against Corruption 2003 (UNCAC), as a criminal law policy for preventing and combating corruption, which is internationally recognized and oriented towards four pillars, one of which is asset recovery (Mulyadi, 2020). Asset recovery is a new goal in combating corruption. The philosophical basis of asset recovery correlates with the principles of "*natuare aequum est, neminem cum alterius detrimento et injuria, fieri locupletiorem,*" meaning that no one should enrich

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themselves at the expense and suffering of others. This philosophy becomes the source of the principle of unjust enrichment, which has evolved over time into the doctrine of "crime does not pay/shall not pay," expressing resistance against criminals benefiting from the proceeds of their criminal acts (Mulyadi, 2020).

The concept of asset recovery resulting from corruption can be defined as follows: "A legal enforcement system carried out by the victim state of corruption to revoke, confiscate, and eliminate the rights to assets resulting from corruption from the perpetrators through a series of processes and mechanisms, both criminal and civil. This applies to assets located both domestically and abroad, which are traced, frozen, seized, and ultimately returned to the victim state of corruption. The primary purpose is to provide a deterrent effect on both current perpetrators and potential future ones" (Hiariej, 2014).

Law Effectiveness Theory

From the perspective of Lawrence M. Friedman's legal system theory, the effectiveness or success of law enforcement consists of legal structure, legal substance, and legal culture (Friedman & Hayden, 2017). Legal structure refers to the permanent framework, the institutional body, and the rigid rules that keep the legal process within bounds. Legal substance consists of substantive rules and rules about how institutions should behave, while legal culture refers to the beliefs, values, ideas, and expectations related to law within the broader culture.

Soerjono Soekanto's views and studies state that the effectiveness of law depends on five factors: Legal Factor (Legislation), Law Enforcement Factor, Facilities and Infrastructure Factor, Society Factor, and Cultural Factor (Soekanto, 2006).

Progressive Law Theory

According to Satjipto Raharjo, law is for humanity and is always in the process of becoming (Raharjo, 2014). Therefore, to provide a comprehensive explanation of legal issues, it requires the involvement of other legal theories. Law enforcement should not merely understand positive law but should also uplift values that lead to true justice, not only justice based on words or phrases in legislation but real justice.

The core issue in combating corruption should be how law enforcement can respond to the needs of the state that suffers economic losses, where they can actualize substantive justice that considers the interests of the people, abandoning rigid, procedural, and anti-initiative rule-breaking legalistic approaches. Satjipto Raharjo proposes three ways to make legal breakthroughs (rule-breaking): (Raharjo, 2014)

1) Law enforcement requires spiritual intelligence to break free from traditional (classical) and procedural ways of handling cases that do not result in justice for society. Spiritual intelligence will foster the courage to make breakthroughs even if it means violating positive laws.

2) The parties involved in the criminal justice subsystem should delve into the true meaning and purpose of law, why it exists, and for whom it is enforced. Seeking a profound understanding of the law should be a reflection for law enforcement officials.

3) Enforcing the law to address social problems should not only rely on logic but should also be supported by concern for vulnerable minority groups.

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Method

This research adopted a qualitative approach to examine the challenges faced by the Corruption Eradication Commission in implementing asset recovery measures. Interviews were conducted with key personnel from the Commission involved in asset recovery operations. The participants were selected based on their experience and direct involvement in handling corruption cases. Data was gathered through semi-structured interviews, exploring various factors influencing asset recovery, such as legal, law enforcement, facility-related, community, and cultural aspects. Additionally, relevant documents, including laws and guidelines on asset recovery and corruption eradication, were analyzed.

Result

Police Science deals with law enforcement and justice, especially concerning the techniques and investigation of various crimes, as well as ways of preventing and overcoming them (Kepolisian, 2015). As stated in Chapter I General Provisions Article I number 1 of the Criminal Code, it states that the investigator is an officer of the Indonesian National Police or certain civil servants who are given special authority by law to conduct investigations. Furthermore, the definition of investigation is a series of investigator actions in the case and according to the method regulated in this law to seek and collect evidence, with which the evidence sheds light on the criminal offense that occurred and to find the suspect (Karjadi & Soesilo, 1997). In carrying out law enforcement duties, especially in terms of investigating corruption crimes, the Corruption Eradication Commission is guided by the Criminal Code and Law No. 31 of 1999, as amended by Law No. 20 of 2001 concerning the Eradication of Corruption.

The provisions of Article 2 and Article 3 of Law Number 31 of 1999 concerning the Eradication of the Crime of Corruption state that the offense of "harming state finances" is the most dominant element in proving corruption crimes. Each element of "harming state finances" contributes greatly to fulfilling the elements of the crime of corruption, because the "deliberate act of harming" is against the law (*strafbaar feit* or criminal act) and results in "state financial losses" (*natuur feit* or *een positief* element), which ultimately enriches themselves, others, or corporations that are not entitled to "financial rights by the state" (Makawimbang, 2014). Thus, the element of state losses must be proven first, so that the value of stolen assets can be determined, and then asset recovery can be carried out. To calculate state losses as well as the offense of opening the alleged article as explained above, it requires the concept of problem impact-based policing (in this case, corruption crimes that result in state losses). In this case, it not only requires the integration of stakeholders or between functional units but also synergy between related stakeholders such as BPK RI (which has the authority to calculate state losses), PPATK, LKPP, BPKP, and other institutions, as well as synergy between corruption law enforcement agencies such as the Indonesian National Police and the Indonesian Attorney General's Office, and Mutual Legal Assistance between countries.

In 2022, the Corruption Eradication Commission has handled 120 cases of corruption crimes, consisting of 14 cases of Procurement of Goods / Services / State Losses, 100 cases related to the crime of Gratification / Bribery, 1 case related to levies / extortion, and 5 cases related to the application of the article of Money Laundering. The details are as follows:

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Table 1: Number of Corruption Crimes in KPK Based on Case Type

Type of Cases	2018	2019	2020	2021	2022
Procurement of Goods/Services/State Losses	17	18	27	30	14
Licensing	1	-	-	2	-
Gratification/Bribery	169	199	55	65	100
Levy/Exploitation	4	1	-	-	1
Misuse of Budget	-	2	6	3	-
Money Laundering	6	5	3	7	5
Obstructing KPK Process	3	-	-	1	-
Total	200	145	91	108	120

Source: PRC Statistics by Type of Case, KPK RI (2023)

Law enforcement of corruption is not only carried out by the KPK through imprisoning the perpetrators of corruption, but also by attempting to recover state assets stolen by the corrupt individuals, using the mechanism of asset recovery and additional punishment in the form of restitution. As of the end of 2022, the KPK RI had successfully confiscated and returned assets resulting from corruption to the state, with a total value of Rp566,970,407,617.00. This acquisition value came from three sources, namely deposits to the State Treasury amounting to IDR 444,452,626,817.00, followed by the transfer of funds to the Third Party Fund Cash amounting to IDR 3,925,212,000.00, and the transfer of State Property (BMN) through the signing of the determination of the status of use (PSP) originating from booty and grants amounting to IDR 118,592,568,800.00. This achievement marked an increase of Rp192.2 billion from the previous year, representing a significant rise of 34%.

Discussion

According to Purwaning M. Yanuar (Yanuar, 2003), the Indonesian government continues its efforts in asset recovery for five main reasons:

1) Based on data on state financial losses, Indonesia is rightfully considered a victim of corruption.
2) Corrupted funds or assets are Indonesian assets that should have been used for development to increase the prosperity and welfare of the Indonesian people. Corruption has resulted in the loss of opportunities for the Indonesian people to enjoy their rights and has pushed many below the poverty line.
3) The state has an obligation to protect and create welfare for its people, and one way to achieve this is by seeking alternative funding sources, including funds or assets recovered from corruption crimes.
4) Asset recovery efforts serve both preventive and repressive purposes. Preventively, they reveal to the public that there is no safe place for perpetrators of corruption to hide their ill-gotten assets. Repressively, these efforts punish the perpetrators of corruption.
5) Indonesia has ratified the 2003 ACC/UNCAC 2003, providing an international legal basis for implementing international cooperation in asset recovery efforts resulting from corruption (Mulyadi, 2020).

Moreover, asset recovery involves essential elements to return assets from corruption crimes:

1) Asset recovery functions as a law enforcement system.
2) Law enforcement is carried out through both criminal and civil channels.

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3) Through these channels, assets resulting from corruption are tracked, frozen, seized, confiscated, handed over, and returned to the state victims of the crime.
4) Asset tracking, freezing, confiscation, seizure, surrender, and return apply to assets resulting from corruption crimes located both domestically and abroad.
5) The law enforcement system is implemented by the state victim of corruption through law enforcement institutions.
6) The system aims to achieve the following objectives:
   a. Restoring state losses.
   b. Preventing the use of these assets by perpetrators of corruption as tools for committing other criminal acts, such as money laundering, terrorism, and narcotics.

Asset recovery holds significant importance as a capital for sustainable development and as an essential aspect of law enforcement (rule of law) (Mulyadi, 2020). However, even though asset recovery for perpetrators of corruption crimes is crucial, its implementation is not without obstacles. Recent government efforts to return stolen assets (stolen asset recovery) have faced difficulties due to the evolving modus operandi of perpetrators and their utilization of networks and technological advances, enabling them to transfer assets and conduct transactions that are difficult to trace by law enforcement. This complexity is further compounded when the place of asset concealment exceeds the jurisdiction of state power (Mahmud, 2021).

According to the Theory of Legal Effectiveness, there are factors influencing the implementation of asset recovery at the Corruption Eradication Commission:

1) Legal Factors (Law)

The statutory factor is the first and main determinant that shapes criminal law enforcement at all levels (investigation, prosecution, and trial). Good laws will foster effective law enforcement, while poor laws may lead to challenges. However, in the practical implementation of the law, there are often phenomena such as:

   a. Law enforcers being unable to apply the principles outlined in the law;
   b. Lack of support from implementing regulations;
   c. Ambiguity in certain norms.

Article 17 of Law No. 31 of 1999 states that there are additional criminal provisions related to the application of Article 2, Article 3, Article 5 up to Article 14, which are connected to the provisions of Article 18. Furthermore, Article 18 paragraphs (2) and (3) explain that "if the convicted person does not pay the restitution, the prosecutor can confiscate their property for auction to cover the restitution. If the convicted person does not possess sufficient property to pay the additional punishment, then an additional imprisonment can be imposed, which should not exceed the maximum penalty." However, this Law indirectly offers convicted individuals the option to choose between paying restitution and serving additional corporal punishment (Indriana & Halim, 2020).

Moreover, Article 4 of Law Number 31 of 1999 explains that the perpetrator's punishment is not absolved if the perpetrator returns the losses suffered by the state, as stipulated in Article 2 and Article 3 (corruption related to state losses). Nonetheless, in the explanation of Article 4, it clarifies that one of the factors that can mitigate the imposition of punishment on the perpetrator of corruption is by restoring the state's finances and economy (Harahap, 2017). Aryaguna (personal communication, March 13, 2023) mentioned that "convicts prefer to serve corporal punishment rather than pay additional compensation by utilizing the leniency of punishment through parole or remission regulated in the legislation on correctional institutions because the choice is considered more economical."

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Thus, the vagueness of norms in the Corruption Law has an impact on the implementation of asset recovery. Therefore, the asset recovery process should be carried out thoroughly during the investigation, prosecution, and trial stages of corruption crimes. Additionally, applying the provisions of other legal articles, such as utilizing the Article on Money Laundering, could be an effective measure to seize more assets from perpetrators of corruption.

2) Law Enforcement Factors

Namely, the parties who enforce the law must apply it effectively; without proper law enforcement, even a good law may fail to be implemented. Some of the factors influencing law enforcement are:

a. Ability to interact effectively while carrying out tasks;
b. Ability to accommodate the aspirations of the parties involved in handling cases;
c. Ability to project effective case handling;
d. Ability to delay the satisfaction of material needs;
e. The ability to innovate.

Limited human resources are the most crucial obstacle currently faced by the Corruption Eradication Commission. Compared to the two other law enforcement agencies, namely the Indonesian National Police and the Indonesian Attorney General's Office, the Corruption Eradication Commission has far fewer investigators and support units. In 2022, the Corruption Eradication Commission had 145 (one hundred and forty-five) personnel consisting of a Director who was assisted by 4 employees in the investigation secretariat. There were 120 (one hundred and twenty) investigators and 20 (twenty) staff and administrators spread across 20 (twenty) KPK Investigation Task Forces from various sources. This figure is still unable to meet the results of the workload analysis study, which recommends a minimum of 200 personnel to pursue the targets set by the Corruption Eradication Commission (Hasan, personal communication, February 13, 2023).

3) Facilities Factor

Facilities that support law enforcement include educated, skilled human resources (HR), other organizations, adequate equipment, sufficient finances, and others.

Hadipratikto (personal communication, February 14, 2023) explained the obstacles in the management of assets resulting from corruption crimes, particularly in terms of the limited facilities owned by the State Confiscated Property Storage House (*Rupbasan*), used by the Corruption Eradication Commission to store assets resulting from corruption that have been seized in various regions in Indonesia. Of all the Rupbasan facilities scattered throughout Indonesia, only 49 meet the minimum standard, which affects the value of confiscated goods. The value has shrunk dramatically due to a lack of maintenance, especially for vehicle assets whose value depreciates every year.

4) Community Factors

Community factors refer to the environment in which the law applies or is established. Law enforcement originates from society and aims to achieve peace. Therefore, from a certain perspective, society can influence law enforcement. Legal competence becomes impossible if the community:

a. Is unaware or does not realize that their rights have been violated;
b. Lacks awareness of the existence of legal remedies to protect their interests;
c. Is powerless to utilize legal remedies due to financial, psychological, social, and political factors.
d. Has unfavorable experiences in the process of interaction with various elements of the formal legal community.

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Dishonest and greedy behavior is a main characteristic of corruption. The reluctance of the public to reveal the truth about assets acquired through corruption proceeds contributes to the failure of implementing asset recovery. On the other hand, there are still many anonymous depositors who return corruption proceeds to the temporary treasury of the Corruption Eradication Commission (KPK), thus hindering the confiscation process of the returned assets (Setiawan, personal communication, March 15, 2023). Additionally, the phenomenon where people easily provide identity cards or lend their companies without knowing the purpose of the loan, only to find out later that the identity loan was used to obscure assets obtained through corruption (Hutahuruk, personal communication, February 14, 2023).

5) Cultural Factors

Cultural factors are the result of work, creation, and taste based on human spirit in the association of life. Culture, in the legal system, fundamentally includes the values that underlie the laws in force. These values are abstract conceptions of what is considered good and what is considered bad. They provide a deterrent effect for others who intend to commit criminal acts of corruption.

Influence and pressure in corruption law enforcement are one side of the obstacle in asset recovery from corruption, leading to disorientation. In Indonesia, the perspective and legal approach still focus on the perpetrator or the individual (*in personam*), rather than the asset (*in rem*), where law enforcement still prioritizes capturing and imprisoning the perpetrators of corruption, rather than focusing on the recovery of corruption proceeds to the state. This fact can be seen from the lack of implementation of handling Money Laundering Crimes and corruption cases related to State Losses by the Corruption Eradication Commission in 2022. Law enforcement still concentrates on efforts to imprison the perpetrators through the application of gratification and bribery articles, even though the assets seized through these measures are not comparable to the value of funds spent on the investigation itself, causing the state to suffer losses due to the social burden of corruption and handling corruption cases.

One of the keys to the successful implementation of asset recovery at the Corruption Eradication Commission lies in the individual law enforcers who implement the legal system. This is achieved by implementing progressive legal theory through a rule-breaking concept approach with the following steps:

a. Changing the policing paradigm from the "follow the suspect" approach (searching, arresting, and imprisoning the perpetrator) to "follow the money" and "follow the asset" (through asset tracing) (Ginting, 2016). The concept of "follow the money" involves implementing forensic accounting and investigative auditing. Forensic accounting is a translation of forensic accounting in English, which applies accounting principles broadly, including auditing, to legal issues for legal settlements in or out of court (Tuanakotta, 2012). On the other hand, investigative audits use criteria encompassing various aspects, such as management policies, formal law, material law, and others. Investigative audits aim to detect previous audit findings with the goal of proving fraud.

b. Applying the Theory of Reversal of the Burden of Proof and Balanced Probability Principles. The theory proposed by Oliver Stope is an ideal basis for returning the assets of perpetrators of corruption. This theory places the human rights of the perpetrators of corruption crimes in the highest position (highest balanced probability principle), still using the negative statutory proof system or based on the principle of "beyond reasonable doubt."

c. Implementing Asset Forfeiture Without Conviction (Non-Conviction-Based Asset Forfeiture). The nature of Non-Conviction-Based Asset Forfeiture (NCB-Asset Forfeiture) lies in the proposition of the lawsuit concerning the property that is the object of the lawsuit (*in rem*), related to the crime of corruption, rather than the perpetrator of the crime of corruption (*in personam*). On the other hand, the owner or person in control of the assets, as the defendant, must prove to the judge that the assets to be forfeited are not connected to or sourced from the corruption crime for which the asset forfeiture lawsuit is filed. Asset forfeiture with this concept is a separate action from the

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criminal justice process, requiring a basis for declaring that the property is tainted (tainted or dirty property) or that the property is the result or instrumentality of a crime.

According to Muhammad Yusuf, NCB-Asset Forfeiture is one of the efforts that can be made to return assets to the state or to the party entitled to unreasonable ownership allegedly due to a crime, without having to be preceded by criminal charges. This means that asset forfeiture can be carried out without having to wait for a criminal verdict containing guilt and punishment for the perpetrator.

The application of this concept is the concept of in rem forfeiture through criminal law enforcement but by adopting the process and provisions of civil justice by prioritizing formal truth (*formele waarheid*), not material truth (*materiele waarheid*). The logical consequence of this aspect is that NCB-Asset Forfeiture is in the form of a petition, and it is reflected in the current judicial practice of being examined by a single judge. On the one hand, this concept is a criminal law enforcement process, but the application and examination process is through a civil court process by prioritizing formal truth. On the other hand, the mechanism of the origin of evidence (*omkering ven de bewijslast*/onus of proof) is commonly known in the criminal regime. If described more intensely, in detail, asset forfeiture without conviction can be said to be a relatively comprehensive forfeiture mechanism where the process starts from asset tracking, freezing, confiscation, forfeiture, asset management, to asset utilization and maintenance.

Conclusion

In the process of implementing asset recovery, the Corruption Eradication Commission faces numerous challenges, both externally and internally. The lack of clarity in the Corruption Act's norms has a significant impact on the effectiveness of asset recovery efforts. Additionally, limited personnel in law enforcement, including investigators and supporting units, further hinders the progress of asset recovery. Insufficient infrastructure and societal factors also contribute to the slow pace of asset recovery.

To overcome these challenges, a paradigm shift is necessary in law enforcement. Rather than solely focusing on capturing and imprisoning perpetrators of corruption, a more effective approach involves following the money and assets involved. Corruption investigators should be empowered to utilize legal breakthroughs, such as the application of the theory of reversal of the burden of proof with balanced probability principles and Non Conviction-Based Asset Forfeiture.

The implementation of Police Science, which incorporates economic and legal science approaches, can play a crucial role in resolving the complexities of asset recovery in corruption cases. By adopting a Transdisciplinary Science approach, efforts to combat corruption and recover stolen assets can be better coordinated and enhanced.

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