Reevaluation of the Concept of State Losses in Corruption (Analysis in the Perspective of Restorative Justice)

Lapatawe B. Hamka[1]*, Muhammad Basir-Cyio[2], Aminuddin Kasim[2]

[1]*Student of Doctoral Program of Social Sciences Study Program, Postgraduate Tadulako University, Indonesia*

[2]*Lecturer of the Doctoral Program of the Social Sciences Study Program, Postgraduate Tadulako Universitas University. Indonesia*

**Corresponding Author*

***Abstract*: The retributive justice paradigm, which forms the legal basis for eradicating corruption, is irrelevant to the law's main objective against corruption in Indonesia. The spirit to save state assets must be based on restorative justice thinking oriented towards recovering from criminal acts rather than imprisoning corruptors. This study aims to examine the legal and political policies for eradicating corruption in Indonesia, where restorative justice can be used to restore state financial losses that can be recovered by the accused. This study uses normative legal research to answer the problems faced, and the authors use legal rules, legal principles, principles, and doctrines. The study results show that 1) the concept of restorative justice in sentencing perpetrators of corruption can be implemented by strengthening the norms of restitution for state losses from serving as additional crimes to becoming principal crimes. As for anticipating perpetrators unable to pay for these losses, the concept of forced labor can be applied instead of imprisoning perpetrators of corruption; 2) the concept of restorative justice in sentencing perpetrators of corruption can be implemented in the form of strengthening the norms of returning state losses from being an additional crime to being a major crime; 3) it is important to reform the criminal act of corruption immediately so that the restorative justice paradigm can be immediately introduced into the new legal norms.**

***Keywords*: corruption, crime, restorative justice, state loss.**

I. INTRODUCTION

Corruption is a social problem that destroys morale and the course of development and can cause damage, even destruction, to the life of society, nation, and state. Corruption results in inefficiencies in development, undermines the democratic process and causes large economic losses to the country (Gakeh Baraei et al., 2020; Putri & Aimon, 2022). This phenomenon is like poison for society that has become a social problem in most countries worldwide. As a result, Indonesia, which has a myriad of corrupt practices, is poverty everywhere, and most objects are always aimed at the lower classes. Even though laws and law enforcers have tried their best to eradicate corruption, a lot of corruption still occurs (Rudiyah, 2020; Paranata, 2022). There is an opinion that corruption in Indonesia has become a culture difficult to eradicate. However, this does not mean corruption cannot be eradicated (Pertiwi & Ainsworth, 2021).

In social science, the causes of corrupt behavior can be caused by 3 (three) things, namely: 1) The psychology of the "behaviorist" school, which says that human behavior is mostly influenced by factors that exist outside of him. For example, supervision from the state is very weak, the punishment system for corruptors is very light, the law enforcement system is fragile, the political system is not professional, and other environmental factors. 2) Environmental factors. Factors in the work environment that are indeed corrupt where corruption is interrelated between individuals and other individuals. Mutual justification and mutual protection for mutual benefit. 3) Personality factors (individual actors). Corruption is also believed to be the root of all the nation's problems and the main cause of poverty (Supriyanto, 2021). Corruption can bring down a regime and even make a nation miserable. Historical facts prove that many regimes in the world have fallen because of criminal acts of corruption committed by their leaders (Hamzah, 2007).

The aim of eradicating corruption in Indonesia in considering points a and b of Law no. 31 of 1999 concerning the Eradication of Corruption Crimes (Tipikor Eradication Law), which says that eradicating corruption is carried out to restore the country's finances and economy. One of the ways to restore the country's finances and the economy is by returning state financial losses as stated in Article 4 Jo. Article 18 (1) letter b Law no. 31 of 1999 Jo. UU no. 20 of 2001. However, there are problems with the conception of corruption eradication (Yogi Prabowo, 2014).

This can be seen in the provisions of Article 4 of the Corruption Eradication Law, which states that returning state financial losses or the state's economy does not eliminate the punishment of perpetrators of criminal acts, as referred to in Articles 2 and 3 of the Corruption Eradication Law. The application of this article is an argumentum a contrario to the aim of eradicating corruption in the Corruption Law that it makes corruptors not have good faith in returning state finances because their punishment still ends in imprisonment.

In recent times, restorative justice has become something that has been widely discussed and discussed among the general public, legal practitioners, especially law enforcement officers and academics. This indicates that the

desire to understand and explore restorative justice as a whole has occurred so that it will make it easier to introduce the concept of restorative justice (Saepudin & Ma'ruf, 2018; Short et al., 2018).

Restorative justice is not new, and this concept has been known since the 1970s in Canada, where the settlement of cases was carried out through victim-offender mediation or VOM, namely the process of settling cases outside the court. The concept of restorative justice continues to develop in several countries, such as Canada, England, and other European countries, including Indonesia. In this regard, Indonesia's law enforcement world has recently shown a desire to immediately adopt the concept of restorative justice in settling criminal cases (Fathurokhman, 2013). This concept is seen as having the same spirit as Indonesian values, which differs from retributive justice adhered to by classical criminal law.

Real examples of interest in applying the concept of Restorative justice can be seen through the initiatives of law enforcement agencies, especially the National Police and the Attorney General's Office, in resolving certain criminal cases (Mulyani, 2017). The Prosecutor's Office, a sub-system of criminal justice authorized by the state to carry out prosecutions, has echoed the concept of settling criminal cases through Restorative justice. Currently, the Attorney General of the Republic of Indonesia has resolved 823 cases throughout Indonesia with a restorative justice mechanism. The Prosecutor's Agency's breakthrough to give birth to RI Attorney Regulation No. 15/2020 concerning Termination of Prosecution Based on Restorative Justice. This Perja authorizes the Prosecutor to take steps to stop prosecution based on restorative justice. One of the settlement efforts through Restorative justice is carried out against criminal acts of corruption, especially how to return state financial losses that have been confiscated because of acts of corruption.

II. RESEARCH METHODS

In accordance with the problems or legal issues studied, this research will use normative legal research (Christian, 2016) to answer the problems faced, and the author uses legal rules, legal principles or principles, and doctrines. And to obtain scientific answers to the legal issues studied, this research uses several approaches. There are 2 studies, namely:

1. Normative Research consists of the following:
   - (Statute Approach) statutory research approach, the statutory approach is used to examine various statutory regulations relating to restorative justice and criminal acts of corruption.
   - (Conceptual Approach) The conceptual approach is to research the opinions of legal experts in books and journals and doctrines in the science of law regarding restorative justice and criminal acts of corruption and efforts to eradicate them to realize good governance.
   - (Comparative Study) or comparative study, namely conducting research by conducting legal comparisons between one country and another or comparing two or more conditions, events, activities, programs, and so on.
   - (Case Approach) or case approach, namely conducting research with case studies which is carried out by examining cases related to the issue at hand which has become a court decision that has permanent legal force (Incrath) in the real sense and examines how it works law in the community about restorative justice and criminal acts of corruption.
2. Empirical research is researching the decisions of judges or courts (jurisprudence) and using field data as the main data source, such as the results of interviews and observations.

So for this study, the authors combine normative research and empirical research.

As normative legal research, the focus of this research is based on the study of primary legal materials and secondary legal materials through library research.

As a country that adheres to the civil law system, the primary legal materials are mainly laws and regulations and government regulations as well as regulations at the attorney general of the Republic of Indonesia; laws and regulations are written regulations formed by state institutions or authorized officials and are generally binding. Secondary legal materials that will be used support primary legal materials, such as legal textbooks, legal dictionaries, legal articles, legal scientific journals, and magazines and papers presented in scientific forums.

To support an empirical study of the implementation of restorative justice and corruption, interviews will be conducted with subjects considered competent and can provide information synergistic with the research material.

The analysis is carried out in the form of a description (descriptive-analytic), which contains activities that describe, examine, systematize, interpret, and evaluate.

III. RESULTS AND DISCUSSION

The Attorney General's Office of the Republic of Indonesia (from now on referred to as the Attorney General's Office) is one of the law enforcement officers authorized to prevent and eradicate criminal acts of corruption. In dealing with criminal acts of corruption, the prosecutor acts as an investigator as well as a public prosecutor. The AGO also has the authority to issue a policy through a circular letter (SE). The SE may contain notifications, appeals, or instructions regarding procedures for carrying out certain important and urgent matters, one of which is SE No. B-1113/F/FD.1/05/2010 Concerning Priorities and Achievements in Handling Corruption Crime Cases considering not following up on corruption that is of small value.

Suppose you pay close attention to the provisions of number 1 SE No. B-1113/F/FD.1/05/2010, which explains that "Handling cases of corruption is prioritized on disclosing cases that are big fish (large scale, seen from the perpetrators and the

value of state financial losses) and are still ongoing (still going on), according to the explanation of the Attorney General of the Republic of Indonesia during the RAKER meeting with Commission III DPR RI on 5 May 2010 and the direction of the President of the Republic of Indonesia at the opening of the MAHKUMJAPOL Coordination Meeting at the State Palace on 4 May 2010 so that law enforcement prioritizes the sense of justice in society, especially for people who are aware has returned state financial losses (restorative justice), especially related to corruption cases where the value of state financial losses is relatively small needs to be considered not to be followed up, except those that are still going on. This provision can also be found in the Attorney General's Regulation Number 15 of 2020 concerning Termination of Prosecution Based on Restorative Justice which emphasizes in the context of reforming the criminal justice system, resolving criminal cases by prioritizing restorative justice which emphasizes restoration to its original state and is not oriented towards retaliation. In addition, the termination of prosecution based on Restorative Justice is also carried out by considering the cost and benefit aspects of case handling. However, this does not mean that the Attorney General's Office (Kejagung) allows state losses to arise.

The application of restorative justice seems reasonable when it is associated with the workload of law enforcers who should focus more on major cases that cause enormous state losses. Reflecting on the handling of corruption cases, in practice, it turns out that it requires a very large amount of money, each legal institution has different standards, such as the police, the cost of handling one corruption case from investigation to investigation is IDR 208 million. The cost of handling one corruption case at the Attorney General's Office to completion is around Rp. 200 million. The details include Rp. 25 million for the investigation stage; Rp. 50 million for the investigation stage; Rp. 100 million for the prosecution stage and Rp. 25 million for the execution of the prosecution. Meanwhile, at the KPK, the investigation fee has a budget ceiling of Rp. 12 billion for a projected 85 cases or each case investigated by the KPK, around Rp. 141 million. Instead of increasing the return on state losses, what happened was that operational costs were greater than the budget obtained from recovering state losses from corruption.

Refunds for state losses resulting from criminal acts of corruption have been regulated through a replacement money mechanism as stipulated in Article 18 of Law Number 31 of 1999 jo. Law Number 20 of 2001 concerning the Eradication of Corruption Crimes states:

Article 18

1) In addition, the additional punishment referred to in the Criminal Code as additional punishment are:
    a. confiscation of tangible or intangible movable goods used for those obtained from corruption, including the company owned by the convict where the corruption crime was committed, as well as the price of the goods that replace the goods;
    b. payment of replacement money in the maximum amount with assets obtained from criminal acts of corruption.
    c. Closure of a business or part of a company for a maximum period of 1 (one) year;
    d. revocation of all or part of certain rights or elimination or part of certain benefits, which have been or may be granted by the Government to convicts.
2) Suppose the convict does not pay the replacement money as referred to in paragraph (1) letter b by 1 (one) month after the court decision has obtained permanent legal force. In that case, his property can be confiscated by the prosecutor and auctioned off to cover the replacement money.
3) Suppose the convict does not have sufficient assets to pay the replacement money as referred to in paragraph (1) letter b. In that case, the convict shall be sentenced to imprisonment not exceeding the maximum threat of the principal sentence following the provisions of this law. Therefore, the sentence has been determined in a court decision.

However, replacement money in corruption cases contains many problems which turn out to be quite complicated in its implementation, including the need for more perfection regarding a set of regulations accompanying this issue. One of them is the implementation of Law no. 20 of 2001 is still constrained because it needs to be completed and firm in regulating the court procedures for corruption in terms of returning corrupted state funds.

The existence of additional punishment in the form of an obligation to pay replacement money for corrupt convicts is considered less effective. This is because many convicts prefer alternative punishments in the form of body confinement compared to having to pay replacement money (Sidabutar, 2019). Compensation money is only an additional penalty, but it is unwise to let the convict not pay replacement money to recover state losses.

The replacement money cannot be fully collected from the corrupt convict, so the convict is subsidized with corporal punishment in the form of imprisonment to compensate for the lack of replacement money that cannot be paid. This means that the implementation of the corporal subsidiary punishment still cannot recover state losses. Even though the previous Law, namely Law Number 3 of 1971, did not regulate subsidiary corporal punishment in the form of confinement, Law Number 31 of 1999 has regulated subsidiary corporal punishment (prison). However, provisions regarding subsidiary corporal punishment make it easier for convicts to be released from paying replacement money with the provisions of the Additional Money Compensation Criminal (Sinaga, 2017). So to cover or compensate for losses to the state's money, the convict is subsidized by corporal punishment and the state

continues to suffer losses from this. In Semester 1 2020, for example, ICW recorded additional compensation imposed by the panel of judges amounting to Rp. 625 million, US$ 128.2 million (equivalent to Rp. 139 billion), and Singapore$ 2.36 million (equivalent to Rp. 25.6 billion). Meanwhile, the total state losses due to corruption cases in the first half of 2020 amounted to IDR 39.2 trillion.

Therefore, the author's draft of this dissertation emphasizes the re-evaluation of state losses in acts of corruption with a loss value of <50 million rupiah, and criminal abolition does not apply to recidivists. Eliminating criminal acts of corruption with a loss value of <50 million rupiah posits that the purpose of punishment is no longer based on retaliation, but that punishment aims to reduce losses/costs to the minimum (relative theory). Muladi and Barda Nawawi Arief explained that crime is not just for retaliating or rewarding people who have committed a crime but has certain useful purposes. Therefore, this theory is often also called the theory of goals (utilitarian theory). So, the basis for justifying the existence of a crime according to this theory lies in its purpose (recovery of state losses). In criminal law, the relative theory is divided into 2 (two), namely: a) general prevention; and b) special prevention. Regarding these general and special preventions, E. Utrecht writes: "General prevention aims to prevent people from violating in general. Special prevention aims to prevent the maker (dader) from violating. General prevention emphasizes that the goal of crime is to maintain social order from criminal disturbances. By convicting the perpetrators of crimes, it is hoped that other members of the community will not commit crimes. Meanwhile, the theory of special prevention emphasizes that the purpose of the crime is so that convicts do not repeat their actions.

The handling of criminal acts of corruption must be carried out in revolutionary ways, bearing in mind that corruption is not just mathematical calculations that are oriented towards economic losses but also consider the warning aspect for perpetrators of corruption as well as a means of repairing/returning losses suffered by the state. This thinking is based on the purpose of the law conveyed by Jeremy Bentham, which states that the law can guarantee happiness to individuals, then too many people. "the greatest happiness of the greatest number" (the greatest happiness of the greatest number of people). On this basis, the reevaluation effort that will be carried out in this dissertation research is to restore state losses caused by criminal acts of corruption.

State financial loss concept

Regarding the definition of state finances, the notion of state finances is indeed scattered in several existing laws and regulations, among others contained in Law Number 31 of 1999 jo. Law Number 20 of 2001 concerning Eradication of Corruption Crimes, Law Number 17 of 2003 concerning State Finances, Law Number 15 of 2006 concerning the Supreme Audit Agency, and implicitly contained in Government Regulation Number 14 of 2005 as amended with Government Regulation Number 33 of 2006 concerning Amendments to Government Regulation Number 14 of 2005 concerning Procedures for Writing Off State/Regional Receivables.

State finances referred to in the Explanation of Law Number 31 of 1999 are all state assets in whatever form, separated or not separated, including all parts of state assets and all rights and obligations arising from:

1) Being under the control, management, and accountability of officials of state institutions, both at the central and regional levels.
2) It was under the control, management, and accountability of state-owned enterprises/regional-owned enterprises, foundations, legal entities, and companies that include state capital or third-party capital based on agreements with the state.

Whereas state finances, referred to in Law Number 17 of 2003, are all rights and obligations of the state that can be valued in money, as well as everything either in the form of money or in the form of goods that the state can own in connection with the implementation of these rights and obligations.

Table 1. Achievements of Case Handling Performance in 2021 by the Prosecutor's Office from January to November 2021

No	Activity	Renja Target (Amount)	Strategic Plan Target (%)	Achievements Performance Jan – Nov 2021	
				Amount	(%)
1.	Investigation	531	70%	1,371	368.85%
2.	Investigation	531	70%	1,421	382.30%
3.	Pre-prosecution/Prosecution -Director of the Prosecutor's Office: 1,060case idik Polri and PPNS: 502 cases	531	70%	1,562	420.23%
4.	Execution	531	70%	1,124	302.39%
					368.44%

Source: Jampidsus Report of the Attorney General's Office of the Republic of Indonesia

Meanwhile, if one looks closely at the impact of losses caused by criminal acts of corruption, it cannot be underestimated. ICW's monitoring throughout 2019 state losses arising from corrupt practices amounted to IDR 12,002,548,977,762 (approximately twelve trillion). Meanwhile, the judge's decision that imposed an additional penalty in the form of replacement money was only Rp. 748,163,509,055 (seven hundred and forty-eight billion rupiah). Less than 10 percent of state finances can only be returned through decisions at various levels of the Court. So based on these data, it can be concluded that the current penal system is ineffective and inefficient in returning state losses caused by corruption, exacerbated by the low verdict of judges against perpetrators of corruption.

Opportunities for Implementing Restorative Justice in Handling Corruption Crimes

The definition of "Restorative Justice is understood as a form of approach to solving cases according to criminal law by involving the perpetrators of crimes, victims, families of victims or perpetrators, and other related parties to seek a fair solution by emphasizing restoration to its original state and not retaliation."

"The term restorative justice originated with Albert Eglash in 1977, who tried to distinguish three forms of criminal justice, each of which is retributive justice, distributive justice and restorative justice" (Satria, 2018).

"Marshall, as quoted by Anthony Duff, defines restorative justice as a process whereby the parties involved in a crime jointly resolve by overcoming these actions and their implications in the future."

"M. Kay Harris, who cites the opinions of Braithwaite and Strang, provides two meanings of restorative justice. First, restorative justice is a process concept, namely bringing together the parties involved in a crime to express the suffering they have experienced and determine what must be done to restore the situation. Second, restorative justice is a value concept that contains values different from ordinary justice because it focuses on recovery, not punishment. "The purpose of restorative justice, according to Van Ness is to restore the security of victims and perpetrators who have resolved their conflicts." Restorative justice is an approach to criminal law enforcement that seeks a peaceful settlement by making law a builder of harmony which is not just for winning and losing, and not just for punishing perpetrators with the intention of building conditions of justice and balance between perpetrators of crime, victims of crime and society. The benefits of restorative justice, aside from not having too many cases go to court so that there is efficiency as well as being useful for warding off socio-political turmoil in order to maintain harmony and Kantibmas.

Conceptual Basis

This conception of restorative justice can be traced from literature, our culture, laws, and regulations:

1. Gustav Radburg regarding the purpose and function of law (certainty, justice, and expediency);
2. Continental European legal state (Rechtsstaat) and Anglo-Saxon legal state (the rule of law);
3. 1945 Constitution, article 24 paragraph (1): judicial power to uphold law and justice.
4. Article 1 of the Criminal Code: paragraph 1 (principle of legality). Paragraph 2 (opportunity principle);

The Judicial and Law Enforcement Institutions (MA, Attorney General's Office, and POLRI) have issued guidelines for restorative justice.

According to Dr. Bambang Waluyo, SH, MH in his book "Settlement of criminal cases outside the court by the Attorney." This effort needs to be carried out immediately, considering the current judicial practice, which is often colored by the public's negative attention towards prosecuting criminal cases by prosecutors who are considered not fulfilling the people's sense of justice. This happened because there were many cases where the value of the loss was small or the perpetrators were old, which, according to the community, did not need to be brought to court, but the Prosecutors still brought them to court. The Prosecutor carried out this action because there were no rules that could be used as a basis for the Prosecutor to settle cases outside the court (Arief & Ambarsari, 2018).

Implementation of Restorative Justice

1. Not seeking to win and lose, and not punishing perpetrators retributively but prioritizing recovery and maintaining communal harmony.
2. Restorative justice eliminates/minimizes retributive justice, which departs from the assumption that lawbreakers violate state rules so that the state must punish them.
3. Prioritizing dialogue and mediation between victims, perpetrators, and community leaders (religious leaders, traditional leaders).
4. The settlement as much as possible out of court.
5. The object of restorative justice is prioritized for tipping, complaint offenses, crimes committed by children, women, victims of drug abuse who are still at a certain stage, etc.: not major crimes.
6. Criminal as a last resort.

Alexander Marwata, Commissioner of the Corruption Eradication Commission (KPK) once expressed the opinion that "village heads who commit petty acts of corruption at least don't carry out legal proceedings." The public interpreted this opinion that the KPK Commissioner (Alexander Marwata) wanted to encourage a restorative justice approach in handling village fund corruption crimes. Opinions in the public sphere spontaneously invited comments from anti-corruption activists from the Indonesia Corruption Watch (ICW). For ICW, the opinion of the KPK commissioner (Alexander Marwata) is wrong. This opinion conveys the message that the KPK commissioners do not understand Article 4 of the Corruption Crime Law (Tipikor) which states that returning the value of state losses does not erase the crimes of corruptors.

Returning to the original question (in the sub-formulation of the problem in this paper), can the restorative justice approach be applied in the judicial process for corruption in village funds? The next question is, who is the party that is positioned as the victim of a corruption case that harms village finances – inherently a loss to the state?

According to the author's opinion, the restorative justice approach can be applied in the judicial process of corruption in village funds if it pays attention to the following matters:

1) It is necessary to review or amend the Corruption Crime Eradication Law, abbreviated as the PTPK Law (UU No. 20 of 2001 concerning Amendments to Law No. 31 of 1999). One of the provisions that need to be added through changes to the UU-PTPK in the future is the formulation of the norm, which reads: the provisions of Article 4 are exempted only specifically in cases of criminal acts of corruption in village funds where the value of state losses is below IDR 50 million (fifty million rupiah).
2) Law enforcers must facilitate the judicial process for criminal acts of corruption. If the case is handled (investigation) by the Indonesian police, then the facilitator is the police. If the case is handled (investigation) by the prosecutor's office, then the facilitator is the prosecutor's office.
3) Settlement of cases of corruption in village funds through a restorative justice approach must involve the Village Consultative Body (BPD). The BPD should ideally be positioned as a victim party representing the interests of the village community.
4) In addition to involving law enforcers (police and prosecutors) as facilitators, resolving village fund corruption cases through a restorative justice approach also needs to involve the Government's Internal Supervisory Apparatus (APIP). The presence of APIP here is positioned as a representative of the government/regional government.

The restorative justice approach in judicial corruption cases of village funds can save state finances. Through this approach, the state can save state finances allocated for the food and drink needs of convicts in Correctional Institutions (LP). Currently, all prisons in Indonesia are experiencing overcapacity. Currently, 200,000 (two hundred thousand) prisoners live in all prisons. The cost of eating and drinking inmates in prison every day is Rp. 15,000/day (for three meals/day). With so many prison inmates, the government allocates a budget for eating and drinking prisoners every year in the posture of the State Revenue and Expenditure Budget (APBN) every year, which is IDR 1.7 trillion.

In addition to saving state finances in terms of the cost of eating and drinking convicts in prison, the restorative justice approach in handling village fund corruption cases can also save state finances in terms of the costs of investigating cases at the police and the prosecutor's office. Currently, the cost of handling corruption cases starting from investigations at the prosecutor's office up to the execution of decisions by the judiciary is Rp. 200 million (two hundred million). At the same time, the cost of the investigation until the determination of suspects in corruption cases at the police is IDR 250 million.

Savings in state finances can be realized if the judicial process in cases of corruption in village funds applies a restorative justice approach. This can be estimated or calculated using data on the number of village heads with the status of suspects in village fund corruption cases based on the 2020 KPK version, namely 141 (one hundred and forty-one) cases of village fund corruption.

Efforts to eradicate corruption aim not only to punish those found guilty with the harshest possible punishments but also so that all state losses caused by perpetrators of corruption can return soon. In Law Number 20 of 2001, when examined more deeply, the target to be achieved by legislators is how law enforcement officials work optimally to return losses to the state. Law enforcement officials are expected to be able to identify cases of corruption deemed detrimental to state finances so that they can be resolved through out-of-court settlement by calculating the ratio of the value of operational funds for handling cases to the value of losses to state finances.(Budoyo & Kumala Sari, 2019).

The concept of restorative justice is a popular alternative in various parts of the world for handling unlawful acts (against the law in the formal sense) because it offers a comprehensive and effective solution. According to(Haley & Neugebauer, 1992) and (Haley, 1995), restorative justice exists to answer the failure of the purpose of punishment with retribution/judgment. So far, the retributive justice approach in corruption crimes has yet to fulfill the goals that the legislators want to achieve, namely the non-optimal return of state financial losses. The implementation of retributive justice for perpetrators of corruption will be detrimental to the state because state finances that have been corrupted cannot be returned in full and take too long for the judicial process. The state must spend more money to maintain convicts of corruption cases in prison. This adds to the state's burden (Primary, 2021; Gultom, 2022).

IV. CONCLUSION

The retributive justice paradigm, which forms the legal basis for eradicating corruption, is irrelevant to the law's main objective against corruption in Indonesia. The spirit to save state assets must be based on restorative justice thinking oriented towards recovery from criminal acts of corruption rather than imprisoning corruptors. Principal crime As for anticipating perpetrators not being able to pay for these losses, the concept of forced labor can be applied instead of imprisoning perpetrators of corruption. Restorative justice is a form of approach to settling cases according to criminal law by involving perpetrators of crimes, victims, families of victims or perpetrators, and other related parties to seek a fair solution by emphasizing restoration to its original state and not retaliation. "The term restorative justice originated with Albert Eglash in 1977, who tried to distinguish three forms of criminal justice: retributive justice, distributive justice, and restorative justice".

The form of restorative justice in criminal acts of corruption returns all proceeds of corruption and all forms of profit if the perpetrators of corruption obtain profits. This return can be made at the stage before the investigation, during the investigation, and at the time of the investigation up to the stage of examination in court. The application of restorative justice in acts of corruption has a positive impact on the country. The state is not burdened with issuing a state budget to process and

maintain perpetrators of corruption who are detained or punished by providing food and drink to perpetrators of corruption. At this time, the application of the restorative justice model has yet to be specifically regulated in the legislation on corruption in Indonesia. However, circular letters have been issued in several law enforcement agencies, namely the Chief of Police Letter No. Pol. B/3022/XII/2009/sdeops Concerning the Concept of Alternative Dispute Resolution and Circular Letter of the Junior Attorney General for Special Crimes Number B113/F/Fd.1/05/2010 dated 18 May 2010, which regulates the application of restorative justice to more criminal acts of corruption prioritizing deliberations to return all proceeds of corruption. Furthermore, regarding the abuse of authority in acts of corruption, it has also been regulated in Law Number 30 of 2014 and PP No.

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