

Authority and Mechanism of Execution of Money in Lieu by Public Prosecutors in the Legal System and State Finance in Indonesia

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ABSTRACT

Corruption crimes not only cause legal losses, but also significant economic losses to state finances. One of the legal instruments used to recover these losses is additional punishment in the form of restitution. The Public Prosecutor (JPU) has a strategic role in executing restitution based on a court decision that has permanent legal force. This research aims to analyze the authority of the Public Prosecutor in executing restitution and examine the implementation mechanism within the framework of the Non-Tax State Revenue (PNBP) system. By using the normative juridical method, this research examines applicable legal provisions such as the Criminal Procedure Code, Anti-Corruption Law, Prosecutor's Office Law, and Non-Tax State Revenue Law, and is analyzed through a legal policy and economic approach. The results of the study show that the authority of the prosecutor in the execution of restitution already has a strong legal basis, but its implementation still faces challenges such as difficulties in tracking assets, overlapping rules, and not optimal institutional synergy. The mechanism for depositing restitution as PNBP also requires system integration, transparency, and increased institutional capacity in order to make a real contribution to the recovery of state finances. This study recommends reforming execution procedures, strengthening inter-agency cooperation, and developing an information technology-based reporting system to improve the effectiveness and accountability of restitution execution in Indonesia.

Keywords: Public Prosecutor, restitution, execution, corruption crime, non-tax revenue, state finance.

INTRODUCTION

Corruption is an extraordinary crime that has damaged the joints of the Indonesian nation's life, both in legal, political, economic and socio-cultural aspects.¹ Indonesia has long recognized that corruption not only causes material losses to state finances, but also undermines public trust in government institutions. In the effort to eradicate corruption, not only the criminalization of the body is important, but also the return of state losses through the imposition of additional punishment in the form of restitution. This restitution is a representation of efforts to restore state finances, as well as a form of enforcement of the principle of restitutio in integrum in criminal law.

¹ Leksono, S. C., Naholo, V. V., Rustianti, F., Simamora, B., & Purnomo, H. (2025). The Politics of Law and Corruption: A Critical Study of Law Number 1 Year 2023 on the Criminal Code. *Cendekia: Journal of Law, Social and Humanities*, 3(2), 1071-1084.

The role of the Public Prosecutor (JPU) becomes very central in the process of executing the additional punishment of restitution. In the Indonesian criminal law system, prosecutors are not only tasked with prosecuting criminal cases, but also authorized to execute court decisions that have been legally binding (*inkracht*).² When a person is sentenced to restitution in a corruption case, the prosecutor must execute the fulfillment of the obligation so that state losses can be maximally recovered. However, the execution of restitution is not always easy.³ There are various challenges, both normatively, administratively, and technically in its implementation.

Normatively, the regulation regarding the prosecutor's authority to execute restitution is scattered in various laws and regulations, such as the Criminal Procedure Code (KUHP), Law No. 31/1999 in conjunction with Law No. 20/2001 on the Eradication of Corruption, the Prosecutor's Office Law, and other technical regulations.⁴ This diversity of regulations has implications for interpretations that are not always consistent, which can lead to legal loopholes or uncertainty in the execution process. In addition, there are also administrative challenges related to data collection, asset tracking, and calculating the value of state losses that can be recovered through restitution.

From the technical aspect, the obstacles in the process of execution of restitution are generally related to the absence of assets belonging to the convict, or the assets are located abroad and difficult to trace. In addition, if the convict is unable to pay the restitution, the prosecutor can replace it with imprisonment as a form of subsidiarity.⁵ However, this step has the potential to undermine the goal of recovering state losses because it does not generate financial income for the state. Therefore, an effective, transparent and accountable mechanism is needed in the execution of restitution.

In the context of state finances, the results of the execution of restitution from corruption crimes are included in the category of Non-Tax State Revenue (PNBP). This is regulated in Law Number 9 of 2018 concerning PNBP, which states that all state revenues from fines, spoils, and restitution must be deposited into the state treasury. ⁶Thus, the execution of restitution is not only a matter of

² Sofian, A. PAMPAS: Journal of Criminal Law Volume 6 Number 2, Year 2025 (ISSN 2721-8325).

³ Saputro, H. J., & Chandra, T. Y. (2021). The Urgency of Recovering State Financial Losses Through Blocking and Asset Forfeiture Actions as a Corruption Law Enforcement Strategy. *Mizan: Journal of Islamic Law*, 5(2), 273-290.

⁴ Vitria, Y. (2024). The Burden of Proof and Sanctions in the Crime of Corruption in Review of Law Number 31 of 1999 Juncto Law Number 20 of 2001 on the Crime of Corruption. *Innovative: Journal Of Social Science Research*, 4(3), 5918-5936.

⁵ Brunner, E., Mulyadi, M., Ekaputra, M., & Ikhsan, E. (2024). Legal Analysis of the Return of State Financial Losses Through Money in Lieu in the Decision of the Corruption Court at the Medan District Court No. 41/Pid. Sus-K/2011/PN. Mdn. *Locus Journal of Academic Literature Review*, 3(3), 266-282.

⁶ Mosal, E. D. (2023). PROCEDURES FOR THE IMPLEMENTATION OF THE AUCTION OF

law enforcement, but also an integral part of good governance. The success of the prosecutor in executing restitution will strengthen the position of the prosecutorial institution as a strategic actor in maintaining the state's fiscal integrity.

However, the relationship between the prosecutor's office and the PNBP administration system still leaves a number of issues that need to be studied in more depth. For example, the synergy between the Attorney General's Office and the Ministry of Finance in managing the results of additional criminal executions is not yet optimal. On the other hand, the public also demands transparency in reporting and accountability for the state money that has been recovered.⁷ This is in line with the demands of bureaucratic reform and a clean and professional law enforcement system.

Considering the important position of restitution in the context of law and state finances, as well as the vital role of the prosecutor in executing it, a study of the authority and mechanism of restitution execution needs to be carried out systematically and comprehensively. This study attempts to examine two main aspects: first, the authority of the prosecutor in executing restitution based on applicable legal provisions; and second, how the mechanism of restitution execution can contribute to the optimization of non-tax revenues and state financial management.

RESEARCH METHOD

This research uses a normative juridical method that focuses on analyzing the legal norms governing the authority and mechanism of execution of restitution by the Public Prosecutor (JPU) in the criminal law system and the state financial system in Indonesia. This approach aims to examine various laws and regulations, court decisions, and legal doctrines that form the basis for the execution of additional compensation, especially in corruption cases. To strengthen the analysis of the position of restitution in the context of state finances, this research also uses a policy approach to examine the relationship between law enforcement and non-tax state revenue (PNBP) governance. In addition, a law and economics approach is also used to understand the effectiveness of the execution of restitution in contributing to the recovery of state losses as well as its implications for fiscal efficiency and public trust in legal institutions.

The Authority of Public Prosecutors in Executing Money in Lieu Based on Applicable Legal Provisions in Indonesia.

CONFISCATED GOODS AFTER A JUDGE'S DECISION THAT HAS PERMANENT LEGAL FORCE. *LEX PRIVATUM*, 11(1).

⁷ Tarta, A. F., & Widyastuti, E. (2022). IMPLEMENTATION OF RESTITUTION IN CORRUPTION CRIMES IN THE KENDARI DISTRICT ATTORNEY'S OFFICE. *Lakidende Law Review*, 1(3), 299-312.

Efforts to eradicate corruption are not only aimed at punishing the perpetrators of crimes, but also directed at recovering the state losses incurred.⁸ One of the legal mechanisms used in this case is the application of additional punishment in the form of restitution charged to the convicted person. This provision is explicitly stated in Article 18 of Law Number 31 Year 1999 on the Eradication of Corruption in conjunction with Law Number 20 Year 2001, which provides a legal basis for the court to determine the obligation to pay restitution as a form of restitution to the state for losses arising from acts of corruption.

In practice, the implementation of court decisions regarding restitution is carried out by the Public Prosecutor (JPU) as a party with executorial authority in the criminal justice system. This authority stems from Article 270 of the Criminal Procedure Code, which states that the execution of court decisions is carried out by the prosecutor.⁹ This places the prosecutor in a strategic position as the final implementer in the system of recovering state losses due to criminal acts. However, the implementation of this authority is not free from legal, technical, and administrative challenges, especially in the context of inter-agency coordination, limited asset control, and synchronization with the state financial system.

As the executor of court decisions, the prosecutor's position in the execution process has strong legal legitimacy. KUHAP as *lex generalis* regulates that the execution of court decisions that have permanent legal force (*inkracht van gewijsde*) is carried out by the prosecutor.¹⁰ This provision is strengthened by the Anti-Corruption Law which provides a basis that restitution is an additional penalty that is compensatory to state losses.

Furthermore, Article 18 paragraph (2) of the Anti-Corruption Law states that if the convicted person does not pay the restitution within a maximum period of one month after the verdict is legally binding, the prosecutor is authorized to confiscate and auction the property of the convicted person to cover the amount of restitution stipulated in the verdict. If the amount of auction proceeds is insufficient, then the convicted person is sentenced to imprisonment as a substitute for the restitution (subsidiary).¹¹

⁸ Gultom, P. (2022). Sociological Analysis of Law on the Possibility of Implementing Restorative Justice in Corruption Crime Cases in Indonesia. *Al-Hikmah Journal of Law and Society*, 3(1).

⁹ Gregory, J. B. (2025). Anthropological-Juridical Contestation on the Execution of Additional Punishment in the form of Fulfillment of Local Customary Obligations According to Criminal Code Number: 1 Year 2023. *Ranah Research: Journal of Multidisciplinary Research and Development*, 7(4), 2458-2473.

¹⁰ Sihombing, D. C., Syahrin, A., Ablisar, M., & Mulyadi, M. (2023). Strengthening the Authority of Prosecutors as Dominus Litis as an Effort to Optimize Restorative Justice-Oriented Criminal Law Enforcement. *Locus: Journal of Legal Science Concepts*, 3(2), 63-75.

¹¹ Ramandey, T. E. L., Malik, F., & Rumkel, N. (2020). THE APPLICATION OF ARTICLE 18 OF LAW

Consequently, the prosecutor's authority is not only administrative, but has a substantive dimension in ensuring that the judge's decision is fully implemented and has an impact on the recovery of state finances. Therefore, the execution must still pay attention to the fundamental principles in criminal procedure law, namely the principles of legality, due process of law, and legal certainty.

Restitution has a dual character: on the one hand it is an additional punishment, and on the other hand it functions as an instrument of state asset recovery.¹² Thus, the successful execution of restitution becomes an important indicator of the effectiveness of the criminal justice system in recovering state losses. This is in line with the modern criminal law approach that is not only repressive, but also restorative towards state finances.

However, juridically, restitution is not always treated as pure restitution returned to the aggrieved agency. In practice, restitution that is successfully executed and deposited into the state treasury is recorded as Non-Tax State Revenue (PNBP). This raises conceptual questions regarding the position of restitution in the state financial system whether it fully belongs to the state, or should be returned to the institutional victim (such as the aggrieved SOE, BUMD, or ministry).

This debate has an impact on prosecutors' practices in depositing execution proceeds and has implications for state budget allocations. This is where it is necessary to understand that the execution of restitution does not only resolve criminal aspects, but also touches aspects of public financial governance.

In the practice of the Attorney General's Office of the Republic of Indonesia, the execution of restitution is carried out through several structured procedural stages. The first stage begins with the issuance of a Verdict Implementation Order by the Head of the District Attorney's Office, after the court decision has obtained permanent legal force (*inkracht*).¹³ This letter becomes the formal basis for the prosecutor to carry out executorial action against the convict.

The next step is to summon the convicted person to be asked to pay the restitution voluntarily within one month. If the payment is made with the convict's own awareness, the prosecutor will deposit the money directly into the state treasury through the non-tax state revenue (PNBP) mechanism. However, if

NUMBER 20 OF 2001 RELATED TO RESTITUTION TO RECOVER STATE FINANCIAL LOSSES.
The Juris, 4(2), 61-76.

¹² Putri, D. D. P. (2024). THE APPLICATION OF ASSET FORFEITURE AS AN ADDITIONAL PUNISHMENT IN THE ERADICATION OF CORRUPTION IN INDONESIA. *Samudra Keadilan Law Journal*, 19(2), 302-319.

¹³ Hartika, L., Dithisari, I., & Andriati, S. L. (2022). The Urgency of the Execution of Additional Penalty for Money in Lieu by the Prosecutor in Corruption Cases. *Binamulia Hukum*, 11(2), 127-137.

the convicted person is unwilling or unable to pay, the prosecutor has the obligation to conduct a search of the convicted person's assets that can be confiscated to cover the amount of restitution. This search often involves coordination with the Attorney General's Asset Recovery Center (PPA) and other institutions such as PPATK to trace the flow of funds.

Once the assets are identified, the prosecutor applies to the court for a confiscation order.¹⁴ The confiscated assets are then auctioned off in cooperation with the State Wealth and Auction Service Office (KPKNL), and the proceeds are deposited into the state general treasury account. Finally, the entire implementation process is reported administratively and electronically through the state financial reporting system, and is also reported hierarchically to the High Prosecutor's Office and the Attorney General's Office. By following these procedural stages, prosecutors are expected to be able to carry out executions professionally, transparently, and in accordance with applicable legal provisions.

Although the normative provisions regarding the authority to execute by the Public Prosecutor are quite clear, in practice there are still various problems in the field. One of the main challenges is the condition where the convict does not have sufficient assets or has even transferred his assets before the execution process begins. This makes it difficult for prosecutors to confiscate and auction assets as a substitute for the payment of restitution.

In addition, the limited asset tracking and verification system that has not been integrated between institutions, such as between the Attorney General's Office, the Financial Transaction Reports and Analysis Center (PPATK), and the Ministry of Finance, has also become a significant obstacle in the process of identifying and tracing assets. Other challenges also arise from the substance of court rulings that often do not clearly specify the mechanism or timeframe for payment of restitution, leaving room for different interpretations in its implementation by the executing prosecutor.

In some cases, prosecutors also face pressure from certain parties with an interest in the case being executed. This pressure can be political or economic in nature and has the potential to interfere with the independence of the prosecutor in carrying out execution duties. Meanwhile, at the regional level, the technical capacity of prosecutorial officials is often inadequate, both in terms of human resources and information technology support. This causes the process of executing restitution to not run optimally, even delayed indefinitely.

These conditions indicate that the implementation of the prosecutor's

¹⁴ Yadi, I., Sudarti, E., Liyus, H., Hartati, H., Ramadani, A. A., & Raharja, I. F. (2024). THE AUTHORITY OF THE PUBLIC PROSECUTOR IN CONFISCATING THE PROCEEDS OF CORRUPTION IN THE PERSPECTIVE OF LEGISLATION. *Suloh: Journal of the Faculty of Law, Malikussaleh University*, 12(1), 90-105.

authority to execute restitution requires not only clarity of legal norms, but also institutional strengthening, technical capacity building, and an integrated and transparent support system.¹⁵ Without comprehensive reform in these aspects, the effectiveness of the execution of additional punishment in the form of restitution as a means of state financial recovery will be difficult to achieve optimally.

The authority of the Public Prosecutor in executing restitution based on applicable legal provisions is a crucial aspect in combating corruption and restoring state finances. Based on KUHAP and the Anti-Corruption Law, prosecutors not only act as prosecutors, but also as executors of the state in returning losses due to criminal acts.¹⁶

However, the exercise of this authority faces various technical and normative challenges that require serious attention. The absence of assets, limited tracking systems, and lack of coordination across institutions are the main inhibiting factors. Therefore, in the future, comprehensive reform is needed, both in terms of regulations, institutional capacity, and reporting and supervision systems.

As part of a responsive and adaptive law enforcement function, the prosecutor's execution authority must always be directed to ensure legal certainty, effectiveness in recovering state losses, and accountability in public financial management. Thus, prosecutors can play a more significant role in realizing the ultimate goal of the criminal justice system that not only punishes, but also restores.

Mechanism for the Execution of Money in Lieu by Public Prosecutors in Relation to Non-Tax State Revenue (PNBP).

Corruption crimes not only have juridical impacts on the perpetrators, but also financial consequences for the state. Therefore, in addition to imposing basic punishment such as imprisonment, the court in corruption cases can also impose additional punishment in the form of compensation for state losses. In this context, the Public Prosecutor (JPU) acts as the executor of the additional criminal judgment in question, including the implementation of confiscation, auctioning, and depositing the proceeds of restitution into the state treasury.¹⁷

The proceeds from the execution of restitution are included in the category of Non-Tax State Revenue (PNBP), as stipulated in Law Number

¹⁵ Sari, T. N., Sudarti, E., & Monita, Y. (2021). Execution of Court Decisions by Prosecutors Against Criminal Payment of Money in Lieu of Corruption in the District Attorney's Office of Muaro Jambi. *PAMPAS: Journal of Criminal Law*, 2(2), 54-67.

¹⁶ Edison, D., Febrian, F., & Yuningsih, H. (2021). The Authority of the State Attorney in Taking Legal Action to Restore State Financial Losses in Corruption Cases.

¹⁷ Hidayat, N., & Sulastri, S. (2021). Auction and Direct Sale of Confiscated Objects in Criminal Cases. *Yustitia Journal*, 22(1).

9/2018 on PNBP. Thus, the mechanism of execution of restitution by prosecutors not only has implications for law enforcement, but is also directly related to the performance of state revenue and national fiscal governance. Therefore, this mechanism must run systematically, transparently, accountably, and synergize with the state financial administration system.

PNBP is all central government revenue that is not derived from taxation, and becomes part of the State Budget (APBN). Based on Article 1 paragraph (1) of Law No. 9/2018, PNBP includes the results of separated state assets, service receipts, administrative fines, auction results, and other legal revenues.

Restitution from the execution of corruption crimes is categorized as "other legitimate revenues," which come from the implementation of court decisions. This is also confirmed in PP No. 58 of 2020 concerning Procedures for Implementing PNBP, which states that all execution results in the form of state booty, fines, or restitution must be recorded and deposited into the state treasury through the PNBP mechanism.

The implication is that every execution of restitution by the prosecutor must be carried out with due regard to state financial administration regulations. Thus, the prosecutor not only functions as an executor of the law, but also as a collector of legal state revenue, and is responsible for recording, reporting and depositing the results of the execution.

The execution of restitution by the Public Prosecutor is carried out through several interrelated stages. Starting from the identification of court decisions that have permanent legal force (*inkracht*), the prosecutor will look at the verdict that includes the amount of restitution that must be paid by the convict.¹⁸ After that, the prosecutor calls the convicted person to carry out the obligation voluntarily within a certain period of time. If the convicted person does not pay, then the prosecutor proceeds with tracking and seizing assets that can be used to cover the restitution. The confiscated assets are then auctioned off through an official mechanism, usually in collaboration with the State Wealth and Auction Service Office (KPKNL). The proceeds from this auction are then deposited into the state treasury. If all of these stages do not produce results either because the assets are not found or the value of the restitution is insufficient, the restitution as stipulated in the court decision will be carried out. The entire process must be carried out in an orderly and transparent manner as part of an effort to recover state losses.

Every result of the execution of restitution must be deposited into the state treasury and recorded as part of Non-Tax State Revenue (PNBP). The prosecutor must prepare a non-tax deposit letter (SSBP) that includes the identity of

¹⁸ Mustofa, W. (2025, January). The Role of Prosecutors in the Execution of Payment in Lieu of Money in Corruption Cases at the Kuantan Singingi District Attorney's Office. In *Semnashum: National Seminar on Law* (Vol. 2, No. 02).

the convict, the legal basis for the deposit, and the nominal amount deposited. The funds are then channeled through a perception bank, which is a bank appointed by the government to receive official deposits to the state general treasury account. The process does not stop with the deposit, as the prosecutor is also obliged to record the revenue into the state financial information system integrated with the Ministry of Finance. In addition, prosecutors are also required to compile periodic reports on the amount and status of restitution deposits. These reports are then submitted to the competent authorities, such as the Supreme Audit Agency (BPK), the Ministry of Finance, and the House of Representatives (DPR), as a form of fiscal accountability. This procedure shows that the prosecutor's responsibility in executing restitution is not only legal, but also administrative and fiscally accountable. The effectiveness of the execution of restitution is highly dependent on the cooperation between the Prosecutor's Office and various other state institutions that have authority in state financial management and law enforcement.¹⁹ The AGO needs to work closely with the Ministry of Finance, particularly the Directorate General of Budget and Directorate General of Treasury, to ensure the recording and reporting of execution proceeds in accordance with the PNBP mechanism. Cooperation with KPKNL is also very important, as this institution plays a role in the auction process of confiscated assets. Without good coordination, the auction process could be hampered and cause greater state losses. In addition, tracking and tracing assets hidden or diverted by convicted criminals requires assistance from agencies such as the Financial Transaction Reports and Analysis Center (PPATK), the Corruption Eradication Commission (KPK), and even international financial authorities if assets are located overseas. The relationship between the AGO and BPK is also important to ensure accountability of state revenues from the execution. Therefore, the success of restitution execution is determined by the extent to which state institutions can synergize in carrying out their respective functions in an integrated and effective manner.²⁰

In its implementation, the execution of restitution often faces various complex problems. One of the main problems is the administrative disorder in reporting the results of the execution, both in terms of recording and depositing to the state treasury. Not all prosecutorial work units report execution results in a timely manner, and it is not uncommon for errors to occur in data input which can result in discrepancies in the PNBP report. In addition, the financial system between agencies is not fully integrated, making the data verification process slow and prone

¹⁹ Bahua, S. S., & Imran, S. Y. (2025). Unraveling the Dilemma of Enforcement of General Criminal Fines: A Critical Study of the Role of the Boalemo District Attorney's Office. *Almufi Journal of Social and Humanities*, 2(1), 40-49.

²⁰ Errika, N. D., Andri, M., & Susilowati, T. (2025). The Role of Prosecutors in Corruption Cases Based on the Corruption Eradication Law. *Justicia Journal*, 14(1), 158-186.

to inconsistencies. On the other hand, there are still many prosecutors who do not adequately understand PNPB technical procedures due to a lack of accounting background or state finance training. Another important problem is the lack of assets of convicted offenders that can be executed, either because they are hidden, transferred to third parties, or located abroad. As a result, the state fails to obtain financial recovery from corruption cases. Unfortunately, there are no strict administrative sanctions against prosecutors or agencies that fail to carry out or report the execution of restitution.²¹ This situation raises concerns about weak discipline and internal supervision in the implementation of financial tasks by law enforcement officials.

To improve the effectiveness of the restitution execution mechanism as part of PNPB, a comprehensive reform strategy is needed. One of the most urgent strategic steps is the digitization of all execution procedures and reporting, so that every receipt can be monitored in real-time and accurately by all stakeholders, including the Ministry of Finance and BPK. In addition, the capacity of human resources within the prosecutor's office must be improved through training that focuses on fiscal accountability and state financial governance. Providing performance-based incentives for prosecutorial work units that successfully execute restitution with significant value can be an additional motivation to improve institutional performance. On the other hand, collaboration between institutions needs to be strengthened, especially in terms of asset tracing and blocking accounts resulting from criminal acts. For this reason, it is necessary to establish a more systematic cooperation mechanism between the Attorney General's Office, KPK, PPATK, and the Police. In addition, revisions to laws and regulations that are too administrative or not adaptive to technological developments and transnational crimes are needed to strengthen the legal basis for execution.²² Evaluation of the effectiveness of the restitution execution mechanism shows that its contribution to total PNPB and the state budget in general is still relatively small when compared to the potential state losses due to corruption. Data from the Ministry of Finance shows that although the number of corruption cases has increased, the amount of funds successfully deposited into the state treasury through the restitution mechanism still does not reflect maximum recovery. This shows that there is a large gap between the court's ruling and the realization of state revenue. This gap is an indicator that the execution by the Public Prosecutor has not

²¹ MARGONO, R., SH, M., ARIEF, M. I., & SH, M. (2024). *Reformulation of Additional Penalty for Money in Lieu of Corruption Crime Case*. MCL Publisher.

²² Baharudin, B. (2025). PROBLEMS OF DUALISM OF CRIMINAL OFFENSE OF MONEY LAUNDERING ORIGIN IN CRIMINAL LAW ENFORCEMENT IN INDONESIA. *Audi Et AP: Journal of Legal Research*, 4(02), 206-212.

been optimal and requires serious improvement, both from the aspects of regulation, human resources, and institutions. Not only that, the effectiveness of restitution execution is also a measure of the success of law enforcement in providing restorative justice. If the state fails to recover losses due to crimes that have been proven legally, then law enforcement will lose public confidence. Therefore, the execution of restitution by the prosecutor is not just a legal procedure, but also a representation of the state's responsibility to uphold justice and restore public finances.

CONCLUSION

1. **The Authority of the Public Prosecutor in Executing Restitution:** Public Prosecutors have explicit legal authority under KUHAP, the Anti-Corruption Law, and the Prosecutor's Office Law to execute restitution. This authority aims to recover state financial losses due to corruption crimes. However, its implementation still faces various normative and practical challenges, such as limited access to convicted assets, overlapping regulations, and not yet maximizing the support of national and cross-border asset tracking systems.
2. **Execution Mechanism and its Contribution to PNPB:** The execution of restitution is part of the PNPB system as stipulated in the PNPB Law and PP 58/2020. Execution proceeds must be deposited into the state treasury as official state revenue. This mechanism requires transparency, institutional synergy, and accountable reporting. Successful execution by the prosecutor not only enforces the law, but also improves the quality of state financial governance through a real contribution to state revenue from the non-tax sector.

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