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Challenges and Strategies in Prosecutorial Asset Tracing for Recovering State Losses from Corruption in Indonesia

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Abstract

Introduction: *Corruption constitutes an extraordinary crime that causes substantial and real losses to state finances in Indonesia. Despite existing legal mechanisms for substitute money payment execution as stipulated in Article 18 of the Anti-Corruption Law, recovering state losses from corruption remains a critical and persistent challenge. Prosecutors hold a central role in the asset recovery process, functioning not merely as administrative executors of court decisions but also as strategic actors responsible for tracking, seizing, and auctioning convict assets to recover state financial losses.*

Purposes of the Research: *This research investigates why prosecutors, as primary executors of court decisions under Article 18 of the Anti-Corruption Law, face persistent difficulties and obstacles in effective asset recovery.*

Methods of the Research: *Through normative juridical methodology that focuses on the study of positive legal norms, this research analyzes anti-corruption law, prosecutorial law, and state finance regulations.*

Results Main Findings of the Research: *This study identifies a fundamental gap in the existing legal framework: the lack of explicit and comprehensive legal authorization for follow the money and asset tracing approaches in prosecutorial asset recovery operations. The main findings reveal that the absence of clear legal norms governing these investigative methods significantly undermines the effectiveness of asset recovery from corruption crimes. Empirical obstacles include poor inter-institutional coordination, limited access to financial information and banking data, and absent cross-jurisdictional tracking frameworks that hinder comprehensive asset identification. These structural deficiencies reduce asset recovery efforts to reactive administrative processes rather than proactive strategic investigations. Therefore, the study recommends urgent legislative intervention to formally authorize and comprehensively regulate prosecutorial application of follow the money and asset tracing methods. This legal reform is expected to provide legal certainty, enhance prosecutorial accountability, and strengthen the overall effectiveness and integrity of corruption eradication efforts in Indonesia.*

Keywords: Corruption Crimes; State Losses; Substitute Money; Role of Prosecutors; Asset Recovery.

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INTRODUCTION

Corruption in Indonesia is an extraordinary crime that damages the joints of the life of the nation and state. The definition and regulation of corruption crimes are regulated in Law Number 31 of 1999 as amended and supplemented by Law Number 20 of 2001 concerning the Eradication of Corruption Crimes (Corruption Law). According to Article 2 paragraph (1) of the Corruption Law, "every person who unlawfully commits an act of enriching himself or

another person or a corporation that can harm the state finances or the state economy, shall be sentenced to imprisonment for a minimum of 4 years and a maximum of 20 years and a fine of at least IDR. 200 million and a maximum of IDR. 1 billion." In addition, Article 3 of the Anti-Corruption Law states that "any person who, with the aim of benefiting himself or others or a corporation, abuses his authority, opportunity, or means because of his position or position that can harm the state finances or the state economy, shall be sentenced to imprisonment for a minimum of 1 year and a maximum of 20 years and a fine of at least IDR.50 million and a maximum of IDR.1 billion."

Legal experts provide a definition of the crime of corruption, according to Muladi, corruption is the abuse of public power for personal gain.[1] Meanwhile, Romli Atmasasmita stated that corruption is an abuse of power entrusted to personal interests. These definitions lead to the concept of corruption that not only harms the state's finances, but also undermines the integrity and public trust in state institutions.[2] Over the past five years, the number of corruption crimes in Indonesia has shown an increasing trend. Based on data from *Indonesia Corruption Watch* (ICW), in 2020 there were 444 corruption cases with 875 suspects and potential state losses of IDR 18.6 trillion. In 2021, the number of cases increased to 533 cases with 1,173 suspects. In 2022, there were 579 cases with 1,396 suspects. In 2023, there was a significant spike with 791 cases and 1,695 suspects. Data for 2024 is not yet fully available, but this upward trend shows that corruption is still a serious problem in Indonesia.[3] The massive number of corruption crimes not only eats away at state finances, but also weakens the integrity of government institutions, lowers public trust in the law, and hinders national development. Thus, efforts to counter and eradicate corruption must be carried out comprehensively, not only focusing on the criminal aspect, but also the recovery of assets or the return of state losses arising from acts of corruption. One form of effort to recover state losses in corruption cases is through the mechanism of payment of replacement money by the convict as stipulated in Article 18 paragraph (1) letter b of Law Number 31 of 1999 concerning the Eradication of

[1] Andi Hamzah, *Korupsi Di Indonesia: Masalah Dan Pemecahannya* (Jakarta: Gramedia Pustaka Utama, 2008), p. 27.
[2] I Ketut Mertha, *Efek Jera Pemiskinan Koruptor Dan Sanksi Pidana* (Denpasar: Udayana University Press, 2014), p. 39.
[3] Ade Ridwan Yandwiputra, "ICW Catat Sepanjang 2023 Ada 791 Kasus Korupsi, Meningkat Singnifikan 5 Tahun Terakhir," Tempo.co, 2024, https://www.tempo.co/hukum/icw-catat-sepanjang-2023-ada-791-kasus-korupsi-meningkat-singnifikan-5-tahun-terakhir-57431.

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Corruption as amended and supplemented by Law Number 20 of 2001. This article provides a strong legal basis for law enforcement officials, especially the Prosecutor, to prosecute and execute the payment of compensation to recover state financial losses.[4]

However, the return of state losses through the payment of replacement money does not always run optimally. Various problems are still often encountered, such as the difficulty of tracking convict assets, limited law enforcement resources, not maximizing cooperation between agencies, and the existence of legal loopholes that allow convicts to avoid the obligation to pay compensation. In response to this, the role of the Prosecutor as the executor of court decisions is very crucial in ensuring that the goal of restoring state losses can be achieved effectively.[5] Normatively, the Prosecutor has the authority to implement court decisions that have permanent legal force (*inkracht van gewijsde*), including the implementation of the payment of substitute money by corruption convicts. This function exists because the Prosecutor is in a central position in the criminal justice system and has a juridical and moral responsibility to oversee the execution process to completion. The role of the Prosecutor is not only limited to administrative aspects, but also includes legal strategies in tracing assets, confiscation requests, and auctioning of confiscated convicts' property to cover replacement money.[6]

The problem in the implementation of state loss reimbursement arises when the convict does not make the payment of the replacement money, even though the court decision has stipulated the obligation for the convict to pay the replacement money. What commonly happens is that the assets belonging to the convict are insufficient, or have been transferred before the legal process takes place. Therefore, the Prosecutor must have a strategy in the investigation and prosecution process, including by implementing *a follow the money* and *asset tracing approach* from an early age, in order to recover state financial losses, so with this, the problem is formulated, how is the legal study of the return of state financial losses in corruption crimes?

[4] Efi Laila Kholis, *Pembayaran Uang Pengganti Dalam Perkara Korupsi* (Jakarta: Solusi Publishing, 2010), p. 13.
[5] Rudi Pardede, *Proses Pengembalian Kerugian Negara Akibat Korupsi* (Yogyakarta: Genta Publishing, 2017), p. 13.
[6] Louis Hangri Aldiano Dasilva, Rudepel Petrus Leo, and Darius Antonius Kian, "Upaya Jaksa Selaku Eksekutor Dalam Pengembalian Kerugian Keuangan Negara Hasil Tindak Pidana Korupsi," *Birokrasi: Jurnal Ilmu Hukum Dan Tata Negara* 1, no. 4 (2023): 157–73, https://doi.org/10.55606/birokrasi.v1i4.733.

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and what is the role of the Prosecutor in the return of state financial losses in corruption crimes with a *follow the money* and *asset tracing approach*?.

METHODS OF THE RESEARCH

This research uses doctrinal research which, according to Soerjono Soekanto, is a type of legal research that focuses on the study of positive legal norms, both written and unwritten, that apply in a certain legal system. This research is also called *library research* because it relies on the study of literature, legislation, doctrine, jurisprudence, and legal principles to examine existing legal problems. The key to doctrinal research is that law is seen as an autonomous and closed system of norms, so that the approach taken is normative and analytical to the sound of legal texts.[7] According to Soekanto, the main purpose of doctrinal law research is to obtain new legal arguments, theories, or interpretations of law to solve a certain legal problem. This approach is relevant when legal problems are more normative than empirical, i.e. when the answer is not "what happened on the ground?", but "how should the law apply?".[8] This study focuses on less effective legal norms regarding the return of state losses for corruption crimes to pay compensation and strengthens the role of prosecutors in state financial returns. This research was carried out on primary legal materials, especially those obtained in Law Number 31 of 1999 concerning the Eradication of Corruption Crimes as amended and supplemented by Law Number 20 of 2001.

RESULTS AND DISCUSSION

A. Legal Study of the Return of State Financial Losses in Corruption Crimes

Questions that often arise in the community are related to the extent of state financial losses arising from corruption crimes which generally involve a very large value whether they can be recovered. There are doubts whether the imposition of prison sentences and fines against the perpetrators is considered sufficient to compensate for these losses. Such a view is clearly not in line with the principle of the rule of law, because if the state's financial losses are left without an effective recovery mechanism, then this has the potential to deepen the national fiscal crisis

[7] Soerjono Soekanto, *Pengantar Penelitian Hukum* (Jakarta: UI- Press, 2014), p. 37.
[8] Soekanto. *Ibid,* 41.

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and undermine the country's economic stability. Reality shows that the process of returning state assets derived from the proceeds of corruption crimes has still not reached the optimal level as expected by the Indonesian nation. Therefore, success in eradicating corruption should not only be measured from the criminal aspect, but also the extent to which the state's financial losses can be returned in a concrete and measurable manner. In fact, most of the assets resulting from corruption crimes have still not been successfully identified or traced by law enforcement officials. This reflects the weakness of the asset tracking system and shows that the return of state losses is still far from the ideal law enforcement ideal.

Corruption, which is qualified as an extraordinary crime, is not just a national problem, but has become a global phenomenon that has caused international concern. Even developed countries are not immune to this problem, especially developing countries such as Indonesia, which are vulnerable to corrupt practices due to weak supervision systems and bureaucratic integrity.

As a state of law, as affirmed in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, Indonesia has an obligation to ensure that all forms of irregularities, especially those that are detrimental to state finances, must be addressed with firm and measurable law enforcement. The principle of the rule of law requires accountability, transparency, and protection of state finances from all forms of unlawful acts. This principle then became the basis for the birth of Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning the Eradication of Corruption.

In the development of legal policies to eradicate corruption in Indonesia, there are currently three main pillars that are the focus of attention, namely prevention, prosecution, and return of state financial losses. Therefore, the eradication of corruption cannot only be interpreted as a criminal process against the perpetrators, but must include active efforts to recover state finances through the return of illegally acquired assets.

Efforts to recover state losses can be carried out through two legal approaches, namely the criminal approach and the civil approach.[9] Criminal instruments are used through the

[9] Firdaus Arifin, "Problematika Hukum Pengembalian Aset Tindak Pidana Korupsi Pelaku Dan Ahli Warisnya," *Pagaruyuang Law Journal* 3, no. 1 (2019): 64–85, https://doi.org/10.31869/plj.v3i1.1604.

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application of additional penalties in the form of payment of substitute money as stipulated in Article 18 of the Corruption Law. Meanwhile, the civil approach is used through a lawsuit for damages on the basis of unlawful acts. The asset recovery process is a complex process and requires a multidisciplinary approach, as well as adequate cross-sectoral cooperation support. Even in ideal conditions, the process of returning assets is not easy because it involves various related legal, technical, and administrative factors.[10]

The return of state losses is intended to close the financial deficit arising from criminal acts, while restoring the integrity of public finances. However, there are a number of obstacles in the implementation of asset returns, both in terms of legal substance, implementation procedures, and technical obstacles in the execution stage of court decisions. These obstacles include the difficulty of tracking assets, limited law enforcement facilities, and low compliance of perpetrators with restitutive court decisions.

Law enforcement against corruption crimes in Indonesia has become a strategic priority, especially by institutions such as the National Police of the Republic of Indonesia, the Attorney General's Office, and the Corruption Eradication Commission. Their main focus lies in the comprehensive disclosure of corruption cases that occur, including optimization in the investigation and tracking of assets. For this reason, it is necessary to support regulations, legal infrastructure, and strengthen cross-agency cooperation in order to realize effective and sustainable state loss returns.

Obstacles in the process of returning assets are caused by some of the assets resulting from corruption enjoyed by other parties outside the main actors. The return of assets from third parties requires a special legal basis and procedures so that it can be processed fairly and does not conflict with the principle of legality. On the other hand, although the Law on the Eradication of Corruption has regulated the definition of state finances, the law does not explicitly provide concrete indicators or benchmarks regarding the criteria for actions that "can harm" state finances. The word "could" indicates the potential or possibility of loss, but it does not always indicate actual loss. This can give rise to multiple interpretations in the evidentiary

[10] Muhammad Djafar Saidi and Eka Merdekawati Djafar, *Hukum Keuangan Negara: Teori Dan Praktik* (Jakarta: Rajawali Pers, 2021), p. 24.

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process, so that it requires a careful juridical approach based on valid measurement tools, such as investigative audit reports from The Audit Board of Indonesia or Financial and Development Supervisory Agency.

Thus, in the process of prosecuting corruption crimes, it is very important for the Public Prosecutor and the Panel of Judges not to be arbitrary in stating that there has been a state loss. There needs to be concrete evidence and legally accountable data to show actual and significant losses. In addition, if in the prosecution process or judicial examination there are still ongoing payments or installments related to principal debts, interest, or fines, then these facts must be part of the juridical considerations so that there are no errors in determining the elements of state losses.

There are several positive legal sources that can be used as a reference to understand the meaning of state finance, including Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning the State Treasury, and Law Number 15 of 2004 concerning the Audit of State Financial Management and Responsibility. The three laws provide a juridical framework regarding the scope of state finance, the competent authorities, and the accountability mechanism for their use. State Finance in public law refers to all state rights and obligations that can be assessed financially, including policies and activities in the fiscal, monetary, and management of state wealth that have been separated. The scope includes both assets in the form of money and goods, as long as they can be recognized as state property in relation to the exercise of these rights and obligations. Regarding the concept of state losses, the most juridically relevant definition is found in Article 1 number 22 of Law Number 1 of 2004 concerning the State Treasury, which states that state/regional losses are a lack of money, securities, or goods that are real and definite in amount as a result of unlawful acts, either due to intentional elements or due to negligence.

From this understanding, it can be understood that the state financial losses in question must be real, namely the actual and measurable reduction of state assets, as is the case when a certain amount of funds are taken away by corrupt actors or when partners increase the value of project contracts that have an impact on overpayment by the state treasury. This kind of loss is

qualified as a real and concrete state loss. However, the phrase "may harm the state's finances" in a number of legal provisions often gives rise to a broader juridical interpretation. In the event that the perpetrator has committed an act that ultimately does not cause actual harm because there has been a return before the case is examined in court, then it is still possible that the element of "may harm the state" has been met. On the other hand, if the perpetrator's actions have no potential to cause state losses at all, and the refund occurs on time, then it cannot be immediately qualified as an act that "can harm the state's finances".

In judicial practice, there is an assumption that corruption is a formal offense that does not require proof of actual state losses, but is sufficient if it has been proven to be unlawful and there is an attempt to enrich oneself or others. This view is actually legally misleading, because the element of "can harm the state's finances" must be understood as part of the intention and purpose of the perpetrator in committing the criminal act. Therefore, the intention to enrich oneself which has implications for state losses must still be convincingly proven. In the absence of state losses, it cannot be concluded that there is an intention to commit corruption.[11]

The prosecutor as the executor has the authority to carry out a series of legal procedures to ensure that the assets resulting from criminal acts can be returned to the state treasury. This process includes several stages as follows: Through the criminal law enforcement mechanism, the Prosecutor can take legal actions starting from the investigation stage, prosecution, to the implementation of court decisions that have permanent legal force (*inkracht*). Some of the actions that can be taken include: 1) Tracking of Suspect/Defendant's Assets: Tracing or tracking assets belonging to perpetrators of corruption crimes is the first step to identify assets that are relevant to the crime committed. Based on Article 1 number 2 of the Criminal Code, this tracking is carried out in the investigation and investigation stage to obtain information about the form, location, and proof of ownership of assets that are suspected to have come from the proceeds of crime. 2) Asset Forfeiture or Asset Blocking: After information about the assets of the proceeds of the crime is collected, the Prosecutor can confiscate the property. The confiscation was carried out with the aim of securing assets so that later they could be returned

[11] Edward Cornelis William Neloe, *Pemberian Kredit Bank Menjadi Tindak Pidana Korupsi* (Jakarta: Verbum Publishing, 2012), p. 81-84.

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to the state according to the court decision. The act of confiscation is accompanied by the blocking of accounts, certificates, vehicles, and other movable goods, both originating from criminal acts and legal property owned by the perpetrator. 3) Prosecution of Substitute Money (State Loss Substitution): The Public Prosecutor can demand additional penalties in the form of payment of money in lieu of a certain amount of state losses incurred by criminal acts. This provision is explicitly regulated in Article 18 of the Corruption Law. The prosecutor must draft an indictment by including these provisions as a legal basis. If the judge approves the claim and is stated in the verdict, then the execution of the payment of the compensation can be carried out immediately. 5) Implementation of the Execution of Court Decisions Regarding the Return of State Financial Losses: The execution of the court decision, including the payment of compensation, is under the responsibility of the Prosecutor who issues a decree for the implementation of the judgment which covers the entire content of the complaint, including imprisonment, fines, and additional penalties in the form of compensation. If the convicted person does not make payments within a period of 1 (one) month from the verdict having permanent legal force, then the Prosecutor is authorized to confiscate and auction the convict's property.

The auction proceeds from the confiscation of the convict's assets will be used to cover the amount of replacement money for which he is responsible. In the event that the auction results are insufficient, the remaining state losses that have not been replaced will be taken into account as the basis for imposing a prison sentence in lieu of payment of compensation (subsider). Thus, the return of state financial losses through criminal channels can still be carried out even if the defendant's assets are insufficient, by imposing a prison sentence as a form of responsibility for state losses.

B. The Role of the Prosecutor in Recovering State Financial Losses in Corruption Crimes with a Follow the Money and Asset Tracing Approach

One of the mechanisms available to return state losses due to corruption crimes is through the payment of compensation by convicts.[12] However, in its implementation, efforts to recover

[12] Kusnadi, "Kebijakan Formulasi Ketentuan Pengembalian Aset Hasil Tindak Pidana Korupsi," *Corruptio* 1, no. 2 (2020): 105–16, https://doi.org/10.25041/corruptio.v1i2.2097.

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assets through the payment of replacement money often encounter various obstacles, especially because there is no comprehensive normative regulation related to the use of *the follow the money* and *asset tracing* approaches that are consistently adopted in laws and regulations. Therefore, the need for the establishment of new legal norms that specifically regulate the mechanism for tracing and tracking corrupt assets to support the recovery of state losses should be seen as *an ius constituendum*.[13] Juridically, the authority of the Prosecutor to prosecute and execute court decisions that have the force of law is still regulated in Law Number 16 of 2004 concerning the Prosecutor's Office of the Republic of Indonesia as amended by Law Number 11 of 2021, as well as Law Number 31 of 1999 as amended and supplemented by Law Number 20 of 2001 concerning the Eradication of Corruption Crimes. The prosecutor has the authority to demand that the defendant pay compensation in the amount of state losses caused by his actions, and if it is not paid, then the defendant's property can be confiscated and auctioned to cover the obligation.[14] However, the normative provisions do not explicitly provide detailed signs or procedural instruments on how the process of identification, tracking, blocking, confiscation, and confiscation of assets should be carried out, especially those that are cross-jurisdictional, which in practice are urgently needed to trace assets resulting from corruption that have been disguised or diverted through complex money laundering schemes.

The *follow the money* approach and *asset tracing* are two strategic methods that are widely adopted in modern law enforcement, including in the international legal system, such as in the *United Nations Convention Against Corruption* (UNCAC), *the Financial Action Task Force* (FATF) *Recommendations*, and the principles of the *Stolen Asset Recovery* (StAR) *Initiative*. *Follow the money* refers to an investigative technique to follow the flow of funds from crime to reveal the perpetrators, modus operandi, and find and confiscate the proceeds of crime, while *asset tracing* is a systematic process in identifying and finding the existence of assets that are the proceeds of criminal acts or assets obtained from the results of conversion, transformation, or merger with legal assets. These two approaches have significance in corruption crimes because

[13] Bibianus Hengki Widhiantoro, "Kebijakan Integral Pemberantasan Tindak Pidana Korupsi Melalui Asset Recovery" (Fakultas Hukum Universitas Sebelas Maret Surakarta, 2014), p. 51.

[14] Novenda Amellia Sandra Pramaisella, Nurul Umi Ati, and Retno Wulan Sekarsari, "Implementasi Pembayaran Uang Pengganti Dalam Perkara Tindak Pidana Korupsi (Studi Kasus Di Kantor Kejaksaan Negeri Batu)," *Respon Publik* 5, no. 2 (2021): 87–97.

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perpetrators of corruption crimes disguise the proceeds of crime through various complex financial transactions and the use of third parties or *nominees*.[15]

National legal practice does not regulate explicit provisions that regulate the role of the Prosecutor technically and normatively in the application *of the follow the money* and *asset tracing* approach as an integral part of law enforcement of corruption crimes, both in the prosecution stage and the execution of court decisions. This regulatory vacuum creates legal uncertainty in practice, causes ineffectiveness in the process of executing substitute money, and hinders efforts to recover state losses to the maximum. Prosecutors as executors are not given special authority to access banking data, conduct financial forensic audits, or form cross-sector teams to track assets. In addition, the limited coordination between law enforcement agencies, both at the national and international levels, is a separate obstacle in recovering assets that have been hidden abroad.

Another problem that arises is the lack of integration of information systems owned by financial institutions, financial supervisory institutions, financial intelligence institutions, and law enforcement officials. In fact, the implementation *of the follow the money* and *asset tracing* approach requires system interoperability and effective cross-agency cooperation to trace and secure assets. Without a strong legal basis, the Prosecutor's Office is often constrained in taking proactive steps that are non-litigative and investigative in order to find assets resulting from corruption crimes that have been transferred or obscured. This results in a low level of effectiveness in the payment of substitute money by the convict, even in many cases, the convict does not have assets that can be confiscated because it has been transferred or sold before the *inkracht verdict*.

Therefore, the need for the establishment of legal norms that explicitly provide a legal basis for the Prosecutor to implement the *follow the money* and *asset tracing approach* is urgent. The establishment of this regulation can be realized through the drafting of the Law on Asset Recovery or through the revision of the Prosecutor's Law and the Law on the Eradication of Corruption which expand the authority of the Prosecutor in the context of asset recovery. There

[15] Nani Mulyati and Aria Zurnetti, "Asset Recovery as a Fundamental Principal in Law Enforcement of Corruption by Corporations," *Andalas International Journal of Socio-Humanities* 4, no. 1 (2022): 51–60, https://doi.org/10.25077/aijosh.v4i1.33.

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needs to be a regulatory reform that affirms the authority of the Prosecutor to access financial information directly, cooperate with financial institutions and international institutions, establish a special asset tracking unit, and regulate the mechanism for accelerating the execution of substitute money with the principle *of presumption of illicit origin*, where assets whose origin cannot be legally explained can be considered as the result of a criminal act and confiscated by the state.

The *follow-the-money* and *asset tracing approach* should be institutionalized as part of the national strategy to eradicate corruption, which is not only oriented towards punishing the perpetrators, but also on recovering state losses as a whole. The role of the prosecutor cannot be separated from his duties as the executor of state power in the field of prosecution, as well as as the executor of court decisions with permanent legal force. The prosecutor must be positioned not only as a public prosecutor in the trial, but also as *a recovery agent* who has the authority to trace and return assets from corruption crimes to the state. Therefore, the legal norms that will be formed in the future must be progressive, adaptive to information technology developments, and responsive to global challenges, especially those related to cross-border money laundering schemes.

CONCLUSION

The return of state losses to recover state finances arising from corruption crimes has been normatively regulated in the provisions of the law, especially through Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning the Eradication of Corruption Crimes. However, the implementation of state compensation is carried out through a law enforcement mechanism run by law enforcement officials starting from the investigation stage, prosecution, to the execution of court decisions that have permanent legal force. The role of the Prosecutor in recovering state losses for corruption crimes with a *follow the money* and *asset tracing* approach should be made a priority in the reform of the national criminal law regulation as *an ius constituendum* needed to strengthen the state asset recovery system. In addition to providing legal certainty and clarifying the limits of the prosecutor's authority, the regulation will also increase accountability, transparency, and effectiveness of law enforcement in eradicating

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corruption. In the long term, the establishment of this norm will have an impact on increasing public trust in law enforcement agencies, strengthening the integrity of law enforcement apparatus, and building a fair and equitable legal system in upholding the rule of law and protecting state finances from corrupt practices that harm the nation and state.

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