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Juridical Analysis of the Determination of Suspects and Asset Recovery Efforts at the Lebong Resort Police (Case Study on the Investigation of Corruption Crimes PIID-PEL in Sukau Kayo Village, Lebong Atas District, Lebong Regency, Fiscal Year 2019)

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Abstract: The investigation process of the corruption case of the Pilot Incubation of Village Innovation-Local Economic Development (PIID-PEL) in Sukau Kayo Village for the 2019 Fiscal Year has established three suspects and seized cash amounting to Rp.71,000,000 (seventy-one million rupiah). The objectives of this research are: (1). To understand the process of evaluating evidence to determine suspects in corruption cases, and (2). To understand how investigators from the Anti-Corruption Unit of the Lebong Police Criminal Investigation Unit attempt to recover assets from corruption in the investigation of the PIID-PEL activities of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia in Lebong Atas District, Lebong Regency, Fiscal Year 2019. The type of research is empirical research. Using qualitative methods. Data collection was conducted thru in-depth interviews and secondary data collection. The results of this study show: (1) The process of evaluating evidence to establish a suspect in this case is carried out by investigators and assistant investigators who assess 4 (four) pieces of evidence in the form of witness statements, expert testimony, documents, and the suspect's statement. The evaluation results indicate that the legal subject is reasonably suspected and strongly presumed to have committed a corruption crime. (2) The method used by the Corruption Eradication Unit of the Lebong Police Criminal Investigation Unit in efforts to recover assets from corruption crimes (Asset Recovery) at the investigation stage is by conducting asset tracing, where the results of the asset tracing activities provide information about the flow of money, and the investigator makes efforts to seize the assets.

Keyword: Determination of Suspects, Asset Recovery, Corruption

INTRODUCTION

The Government of the Republic of Indonesia, thru the Ministry of Villages, Disadvantaged Regions Development, and Transmigration, launched a community empowerment program called the Village Innovation Incubation Pilot – Local Economic Development (PIID-PEL), which was implemented in one hundred village locations across Indonesia in 2019.

PIID-PEL is one of the activities of the Ministry of Village PDTT RI, which operates in the field of community empowerment aimed at incubating the community to encourage productivity and enhance the capacity of village communities in implementing development. This involves community groups, village economic institutions, and Professional Business Actors (PBP) to improve the welfare and socio-economic independence of village communities. (PIID-PEL General Guidelines :7)

Out of one hundred villages in Indonesia that received assistance from the PIID-PEL program in 2019, Sukau Kayo Village in the Lebong Atas District of Lebong Regency was one of the villages that received PIID-PEL assistance. Based on the Decree of the Director General of Village Development and Community Empowerment Number 30 of 2019, Sukau Kayo Village received PIID-PEL activity assistance amounting to Rp.1,283,336,000 (one billion two hundred eighty-three million three hundred thirty-six thousand rupiah).

The PIID-PEL activities in Sukau Kayo Village in 2019 focused on corn cultivation and processing, which included corn planting, processing corn products such as marning, emping, and corn flour, as well as incubation or training activities by inviting competent resource persons to enhance the capacity of the partnership activity implementers. The PIID-PEL activities in Sukau Kayo Village are carried out by the Partnership Activity Implementation Team (TPKK), which consists of several elements from the village community and is led by King Quisen.

In 2021, the Corruption Eradication Unit of the Criminal Investigation Department of the Lebong Police conducted an investigation into the PIID-PEL activities in Sukau Kayo Village for the 2019 Fiscal Year, resulting in the designation of three suspects, including King Qiusen Bin Taufik Aksa (deceased) as the Chairman of the TPKK, Hadiyanto Bin Umirzah as the Secretary of the TPKK, and Angga Mayke Bin Senapi (deceased) as the supplier, with state financial losses amounting to Rp.767,691,642. Additionally, the investigators from the Corruption Eradication Unit of the Lebong Police have conducted asset recovery actions, including the seizure of cash amounting to Rp.71,000,000 and one unit of L3110 printer. (Results of the interview with investigator Brigpol Bermen F. Naibaho S.H., M.H. and observation of case files)

Asset seizure based on asset recovery value conducted by the Tipikor Unit of the Satreskrim Polres Lebong deserves appreciation because it can reduce the financial losses experienced by the state due to corruption committed by the suspects. However, when compared to the total financial losses incurred by the state in this case, the amount of asset recovery successfully achieved by the investigators of the Tipikor Unit of the Satreskrim Polres Lebong is only 9.24% of the financial losses experienced by the state.

METHOD

The type of research uses a juridical-empirical approach with a descriptive-analytical method. Primary data were obtained from interviews, while secondary data came from literature studies. The analysis was conducted qualitatively to understand how the process of evaluating evidence to establish suspects and the efforts to recover assets by investigators in this case.

RESULTS AND DISCUSSION

The Process of Evaluating Evidence to Establish Suspects in Corruption Cases of PIID-PEL Activities in Sukau Kayo Village, Lebong Atas District, Lebong Regency, 2019.

a. Assessment of Evidence: Witness Testimony, Expert Testimony, and Defendant's Testimony (in this case, the suspect)

From the research conducted by the Author thru interviews with Investigator Aipda Maslikhan and Brigpol Bermen F. Naibaho S.H., M.H., and observation of the BAP in the

case file, the research results in the form of evidence from witness testimonies amounting to 35 witnesses in this case.

AIPDA MASLIKHAN and BRIGPOL BERMEN F. NAIBAHO, S.H., M.H. explained to the Author that based on the facts obtained from the testimonies of 35 (thirty-five) witnesses, including 3 (three) crown witnesses, it shows that the 3 (three) suspects, namely KING QIUSEN, HADIYANTO, and ANGGA MAYKE, are eligible to be charged in this case. (Interview on March 20, 2024)

Investigators Aipda Maslikhan and Bermen F. Naibaho S.H., M.H. informed the author that the assessment of witness testimony as evidence in the investigation of the PIID-PEL case in Sukau Kayo Village for the 2019 fiscal year has become a unified body of valid and evidentiary value based on the witness examination results in this case, which show consistency in the testimonies of the witnesses regarding the occurrence of corruption in the implementation of the PIID-PEL activities in Sukau Kayo Village for the 2019 fiscal year. (Interview with Aipda Maslikhan and Brigpol Bermen F. Naibaho on March 20, 2024) And it was explained by Investigator Brigpol Bermen F. Naibaho, S.H., M.H., that the basis for evaluating the witness's testimony in this case is considered to have become a valid and valuable piece of evidence due to several factors as follows : (Interview with Brigpol Bermen F. Naibaho, S.H., M.H. on March 20, 2024)

1. The personal quality of the witnesses who have no family relationship with the suspects (including the crown witnesses);
2. The information provided by the witnesses regarding the source of their knowledge and the substance of their testimony is consistent because what the witnesses conveyed in this case is based on their own experiences and not stories from others, and the substance conveyed by the witnesses in this case is not an estimate but a fact supported by other evidence such as bank statement documents and other documents;
3. The reasons the witnesses know about what they testified are rational and reasonable considering the impact caused by the corruption in the Pilot Inkubasi Sukau Kayo activity in 2019;
4. There is consistency between the testimony of one witness and that of other witnesses in this case, where the witnesses provided testimony about the irregularities in the implementation of the PIID-PEL activities in Desa Sukau Kayo in the 2019 budget year, and the testimony of these witnesses is also consistent with other evidence.

In addition to witness testimonies, there are 3 (three) expert testimonies in this case, including:

- a. Auditor Expert from the Financial and Development Supervisory Agency (BPKP) Bengkulu Province Representative on behalf of FENDI, S.E. Bin ARKUN FUTANTO (deceased);
- b. Criminal Law Expert from the University of Bengkulu on behalf of Dr. HAMZAH HATRIK, S.H., M.H.;
- c. State Finance Expert from the Directorate General of Treasury, Ministry of Finance of the Republic of Indonesia on behalf of SYAKRAN RUDI, SE, MM Bin DARSI AR.

Based on the research that has been conducted, the expert testimony obtained by the author from this study is as follows : (Interview with Brigpol Bermen F. Naibaho, S.H., M.H. and Observation of Case File BP/87/XII/2022/Reskrim, dated December 9, 2022)

- a. Expert Auditor on behalf of Fendi, S.E. Bin Arkun Futanto explained in the Expert Report that:
 1. He, as an Expert Auditor, has expertise in the field of Accounting and Auditing and holds a Certificate as a Skilled Auditor.
 2. That the Audit of the Calculation of State Financial Losses in this case was conducted over 35 days, from October 3, 2022, to November 18, 2022, based on the

Task Order from the Head of BPKP Bengkulu Representative dated October 3, 2022;

3. That the number of people conducting the Audit in this case was 6 (six) individuals, consisting of Quality Control, Technical Control, and the Audit Team, with Himself as the Team Leader.
 4. From the Audit results conducted over 35 days, it was found that there was a state financial loss from the implementation of the PIID-PEL activity in Sukau Kayo Village for the 2019 Fiscal Year amounting to Rp.767,691,642 (seven hundred seventy-seven million six hundred ninety-one thousand six hundred forty-two rupiah). (This statement was provided by the Expert Auditor on behalf of FENDI, S.E., Bin ARKUN FUTANTO in the BAP)
- b. The Expert of State Finance on behalf of Syakran Rudi, S.E., M.M. Bin Darsi Ar. explained in the Expert's Minutes that:
1. That he works in the Sub-Directorate for the Development of Treasury Business Processes and Law of the Treasury System Directorate, Central Office of the Directorate General of Treasury, Ministry of Finance, Jakarta, and he holds the position of Head of the Sub-Directorate for the Development of Treasury Business Processes and Law.
 2. That the PIID-PEL activities in Sukau Kayo Village for the 2019 Fiscal Year are, by nature, part of state finances, and the shortage of PIID-PEL funds in Sukau Kayo Village for the 2019 Fiscal Year constitutes a State Loss; (This statement was provided by the State Finance Expert on behalf of SYAKRAN RUDI, SE, MM Bin DARSİ AR in the BAP).
 3. That the funds disbursed to community groups remain part of State Finances, which are intentionally managed separately within community groups to achieve the objectives of the PIID-PEL budget allocation in the State Budget (APBN). Given this situation, the funds not spent by the Activity Implementation Team in Sukau Kayo Village for the 2019 Fiscal Year, while the implementation period for the PIID-PEL activities ended on December 31, 2019, still constitute part of State Finances. (This statement was provided by the State Finance Expert on behalf of SYAKRAN RUDI, SE, MM Bin DARSİ AR in the BAP).
- c. That according to the Criminal Law Expert, Dr. HAMZAH HATRIK, S.H., M.H., KING QIUSEN Bin TAUFİK AQSA (deceased) should be charged with criminal liability in the corruption case, and CV MOL can be categorized as committing corporate crime based on Article 20 Paragraph (1) and Paragraph (2) of the Anti-Corruption Law.

Investigator Aipda Maslikhan and Brigpol Bermen F. Naibaho informed the writer that the three expert testimonies in this investigated case are valid and in accordance with the expertise possessed by the experts, as reviewed from the definition of expert testimony based on Article 1 number 28 of the Criminal Procedure Code (KUHAP).

Investigator Aipda Maslikhan stated that the investigator concluded that the expert testimony in this case is valid and valuable based on the analysis and research conducted by the writer where : (Interview with Investigator Aipda Maslikhan on March 20, 2024)

- a. That each expert has provided statements that fall within their area of expertise. This is evidenced by the presence of individual certificates or diplomas that demonstrate the expertise possessed by each expert, including but not limited to:
 1. Expert Auditor from BPKP Bengkulu Province, a.n. FENDI, S.E. Bin ARKUN FUTANTO, who has expertise in accounting and auditing in this case, has an assignment letter from the Head of BPKP Bengkulu Province to provide expert testimony related to this case with the number PE.03.02/ST-912/PW.06/5/2022 dated December 6, 2022. The expert holds certificates including the Skilled Auditor

Certificate, First Level / Basic Goods and Services Procurement Certificate, Overview of Fraud Prevention and Basics of Investigative Auditing Certificate, Workshop Certificate on State Loss Calculation and Forensic Psychology, and possesses

2. State Finance Expert from the Directorate General of Treasury, Ministry of Finance of the Republic of Indonesia, on behalf of SYAKRAN RUDI Bin DARSI AR, who has expertise in the field of State Finance, has a task letter from the Director General of Treasury, Ministry of Finance of the Republic of Indonesia with Number: ST-36/PB/PB.7/2022 dated October 4, 2022. That the Expert is educated in the Department of Finance in the field of State Finance/Treasury and holds a Master's degree in Financial Management, with work experience as the Head of the Treasury and State Cash Office, Head of the Sub-Directorate for State Financial Regulations and Law, and as the Head of the Sub-Directorate for Business Process Development and State Financial Law, a member of the Financial Management Improvement Committee (KPMK), the committee for drafting the State Finance Law Package, Deputy Chair and member of the Working Team for drafting the Bill on Amendments to Law 17/2003 on State Finance and Law 1/2004 on State Treasury, as an Instructor at the Ministry of Finance's School of State Administration (STAN) for State Financial Law, Instructor in State Financial Law and State Losses for Corruption Crime Investigators from the National Police, Prosecutors, and KPK, and has been active since 2009 as a State Finance expert for more than 100 cases in the investigation and trial of corruption cases handled by the National Police, Prosecutors, and KPK;
 3. A Criminal Law Expert from Universitas Bengkulu, a.n. Dr. HAMZAH HATRIK, S.H., M.H., has a task letter from the Dean of the Faculty of Law, Universitas Bengkulu with Number: 4515/UN.30.8/KP/2022, dated November 11, 2022, and the Expert has held a Doctorate in Law since 2011 and, at the time of providing testimony, works as a Lecturer at the Faculty of Law, Universitas Bengkulu, and a Postgraduate Lecturer in Law at the Faculty of Law, Universitas Bengkulu.
- b. That the three experts in this case explain their expertise closely related to the corruption case of the PIID-PEL activities in Sukau Kayo Village for the 2019 Fiscal Year;
 - c. That the statements of the three experts examined in this case are consistent with the facts obtained from other pieces of evidence such as witness statements, statements from the defendant/suspect, and letters, all of which mutually reinforce the fact that there has been a real and quantifiable financial loss to the state caused by illegal actions and abuse of authority by the three suspects in this case.

Aside from the evidence of witness statements and expert testimony explained by the author above, in this case, the investigator has made the defendant's statement (in this case, still a suspect) one of the pieces of evidence used in the prosecution of this case. That the suspect's statement was taken from 3 (three) suspects, namely:

1. KING QIUSEN who in this activity serves as the Chairman of the Partnership Activity Implementation Team (TPKK);
2. HADIYANTO who in this activity serves as the Secretary of the Partnership Activity Implementation Team (TPKK);
3. ANGGA MAYKE who in this activity serves as the provider and (Director of CV MOL).

That Investigator Aipda Maslikhan and Brigpol Bermen F. Naibaho, S.H., M.H. explained that the statements of the three suspects can be used as evidence in this case because, in general, the three suspects admitted that they carried out the activities unlawfully and abused their authority and means. The suspects acknowledged that they collaborated to enrich themselves and others unlawfully, resulting in financial losses to the state from the PIID-PEL activities in Sukau Kayo Village for the 2019 Fiscal Year : (Interview on March 21, 2024)

That based on the investigator's statement and the observation of the case file, the fact of the confession from the suspect's statement in this case investigation can be described by the author as follows : (Interview with Aipda Maslikhan and Brigpol Bermen F. Naibaho, S.H., M.H. and observation of the three case files of suspects King Qiusen, Hadiyanto and Angga Mayke on March 21, 2024)

- a. The suspects KING QIUSEN and HADIYANTO acknowledged the existence of fictitious expenses from the project they were running as revealed during their testimony as witnesses above;
- b. The three suspects, namely KING QIUSEN, HADIYANTO, and ANGGA MAYKE, admitted that they had collaborated to enrich themselves and others unlawfully in the PIID-PEL activities in Sukau Kaya Village for the 2019 Fiscal Year;
- c. The three suspects, namely KING QIUSEN, HADIYANTO, and ANGGA MAYKE, acknowledged that they had collaborated in the implementation of PIID-PEL activities in Sukau Kayo Village for the 2019 Fiscal Year, where they deposited money into the CV MOL account, part of which was then spent on goods for the PIID-PEL activities and the rest was taken for distribution among themselves and several other witnesses;
- d. The suspects acknowledged that the three of them (KING QIUSEN, HADIYANTO, and ANGGA MAYKE) had collaborated to distribute funds for activities that were not carried out, where this collaboration occurred from early October 2020 to early 2021 or when the PIID-PEL activities in Sukau Kayo Village had already been conducted.

Brigpol Bermen F. Naibaho, S.H., M.H. stated that the suspects' statements in this case are very important because they have admitted to the corruption they have committed and their confessions are mutually corroborated by other evidence, their statements are very valuable in the evidence because they are the ones who are actually considered to know the most and they are also the people who experienced the crime. So the investigator stated that the confessions of the three suspects make it easier to prove. (Interview with Brigpol Bermen F. Naibaho, S.H., M.H. on March 21, 2024)

b. Assessment of Letter Evidence and Formation of Clue Evidence

AIPDA MASLIKHAN and BRIGPOL BERMEN F. NAIBAHU, S.H., M.H. explained to the author that in the corruption case of PIID-PEL activities in Sukau Kayo Village in the 2019 Fiscal Year there was 1 (one) very important piece of written evidence, namely the State Financial Loss Calculation Audit Report (LHA-PKKN) issued by the Financial and Development Supervisory Agency (BPKP) Representative Office of Bengkulu Province on November 28, 2022. (Interview with investigators Aipda Maslikhan and Brigpol Bermen F. Naibaho, S.H., M.H. on March 20, 2024)

That the LHA-PKKN states that there was a state financial loss in the implementation of PIID-PEL activities in Sukau Kayo Village in the 2019 Budget Year amounting to IDR 767,691,642,- (seven hundred sixty-seven million six hundred ninety-one thousand six hundred and forty-two rupiah), with the following details : (Observation of case files in the PIID-PEL Case, specifically in the PKKN LHA section, was carried out on March 20, 2024)

No	Description	Amount (Rupiah)
1	The SP2D value that has been disbursed from the PIID-PEL project.	1.283.336.000,-
2	The realized value of the use of PIID-PEL assistance funds based on audit results	(456.660.000,-)
3	The difference in the use of the PIID-PEL budget according to the audit results before deducting the taxes that have been paid.	826.676.000,-

4	The amount of tax that has been paid by the activity implementation team.	(58.984.358,-)
Amount of state financial losses (3-4)		767.691.642,-

Aipda Maslikhan conveyed to the author that the Audit Result Report in this case investigation was included in the written evidence as referred to in Article 187 letter c of the Criminal Procedure Code which states : (Interview on March 21, 2024)

"a certificate from an expert containing an opinion based on his expertise regarding something or a situation that is officially requested from him."

Based on the author's analysis, the relationship between the written evidence in the form of LHA-PKKN in this case with the determination of 3 (three) legal subjects as suspects, namely the evidence of LHA-PKKN clearly shows unlawful acts and abuse of authority from the suspects a.n. KING QUEEN, HADIYANTO and ANGGA MAYKE for the activities that have resulted in real state financial losses and can be calculated in the amount of Rp.767,691,642,- (seven hundred sixty-seven million six hundred ninety-one thousand six hundred and forty-two rupiah), and the three suspects have fulfilled all the elements as per the alleged articles, namely Article 2 and Article 3 of Law 31/1999.

Aipda Maslikhan and Brigpol Bermen F. Naibaho, S.H., M.H. conveyed to the author that in addition to the four pieces of evidence in the form of witness statements, expert statements, letters, and the defendant's statement, investigators also prepared materials to form indicative evidence in order to become the judge's belief that a criminal act had occurred and that the three suspects in the name of KING QIUSEN, HADIYANTO and ANGGA MAYKE were the ones who had committed it. (interview on March 20, 2024)

That based on the statement of Investigator Brigpol Bermen F. Naibaho, S.H., M.H. there is a correspondence between one situation and another where:

- a. There is a correspondence between the statements of all witnesses and the suspect regarding fictitious expenditures and other unlawful acts as detailed previously;
- b. There is a correspondence between the written evidence in the form of the LHA-PKKN (State Financial Report) which states that there was a state financial loss, and the statements of the witnesses and the statements of the suspects as to the cause of the state financial loss;
- c. There is a correspondence between the evidence of witness statements and the suspect's statements regarding the flow of funds received by the suspects, supported by the bank statements of the parties indicating the existence of the money flow transactions;
- d. Regarding the money flow transactions, the personal bank statements of the suspects obtained by investigators, which indicate the existence of money flow transactions suspected to be the proceeds of corruption in the a quo case, can be used as indicative evidence as stipulated in Article 26A of Law Number 20 of 2001.

The method of investigators of the Corruption Eradication Unit of the Lebong Police Criminal Investigation Unit in carrying out efforts to return assets from corruption crimes (Asset Recovery) in the investigation of corruption crimes in PIID-PEL activities in Sukau Kayo Village, Lebong Atas District, Lebong Regency, 2019 Academic Year

Based on the statements of Aipda Maslikhan and Brigpol Bermen F. Naibaho, S.H., M.H. in the efforts to return assets from corruption crimes in this case, the efforts made were through coercive measures in the form of confiscation of goods in the form of money and goods in the following manner: (interview with Aipda Maslikhan and Brigpol Bermen F. Naibaho, S.H., M.H. on March 20, 2024).

a. Performing Asset Tracing

Brigpol Bermen F. Naibaho, S.H., M.H. explained to the author that the initial step taken by the Investigator and Assistant Investigator in the alleged corruption case of PIID-PEL in Sukau Kayo Village in the 2019 Fiscal Year was to conduct asset tracing. (interview with Investigator Brigpol Bermen on March 20, 2024) The activity of tracing the assets of the corruption crime was carried out by collecting information from witnesses and 3 (three) suspects. According to Aipda Maslikhan as P.S. Head of the Corruption Unit, asset tracing is not immediately revealed, but requires information from witnesses who know about the flow of money. Aipda Maslikhan also explained that the history of asset tracing can be known one by one, starting from the investigation stage and developed further at the investigation stage. He also revealed that the history of the flow of money from the investigation of this case can be revealed after the Investigator/Assistant Investigator obtained documentary evidence of bank statements from suspect ANGGA MAYKE during the investigation stage. (interview with Aipda Maslikhan on March 20, 2024)

The investigator explained that in the bank statement document belonging to Mr. ANGGA MAYKE which was obtained for the first time, the investigator saw several irregularities in the personal bank statement belonging to the suspect Angga Mayke from the period of September 1, 2019 to December 31, 2019 where there was a difference between the balance entered in the bank statement belonging to the suspect Angga Mayke which amounted to IDR 217,250,000, - while the report in the PIID-PEL Fund Use Realization Report by TPKK was IDR 297,650,000, -.

The investigator explained that based on the results of document analysis of the bank statement and supported by the examination of the suspect ANGGA MAYKE, it was found that the funds amounting to Rp. 217,250,000 (two hundred seventeen million two hundred and fifty thousand rupiah) which entered cleanly into ANGGA MAYKE's account, in reality in connection with this project were only used for :

1. Purchased agricultural equipment at the Utama Mesin store in Rejang Lebong Regency by transferring funds totaling Rp90,150,000 (ninety million one hundred and fifty thousand rupiah).
2. Purchased goods at the Sumber Anugrah store for Rp7,750,000 (seven million seven hundred and fifty thousand rupiah) in cash.
3. Purchased activity-related equipment from a supplier in Jakarta for Rp10,500,000 (ten million five hundred thousand rupiah).

Therefore, in reality, CV MOL only purchased facilities and infrastructure related to the Pilot Incubation program in Sukau Kayo Village for Rp. 108,400,000 (one hundred and eight million four hundred thousand rupiah).

Based on the difference between the funds received and the funds actually spent, amounting to Rp. 108,850,000 (one hundred and eight million eight hundred and fifty thousand rupiah), it was found that the funds were distributed among several parties with the following breakdown:

1. Suspect ANGGA MAYKE received a fee of Rp. 12,000,000 (twelve million rupiah);
2. Suspect ANGGA MAYKE sent the money by bank transfer to Suspect KING QUISEN with the following details:
 - a) On September 19, 2019, Rp. 13,750,000 (thirteen million seven hundred and fifty thousand rupiah) was transferred;
 - b) On January 6, 2020, Rp. 9,300,000 (thirteen million seven hundred and fifty thousand rupiah) was transferred;
3. Suspect ANGGA MAIKE transferred Rp. 2,000,000 (two million rupiah) to Suspect HADIANTO;

4. Suspect ANGGA MAIKE transferred Rp. 1,000,000 (one million rupiah) to Suspect HADIANTO, which was received through his wife's account;
5. Suspect HADIANTO used Rp. 10,800,000 (ten million eight hundred thousand rupiah) in exchange for building materials to construct his own home;
6. Suspect KING QUISEN took the remaining Rp. 60,000,000 (sixty million rupiah) in cash from Suspect ANGGA MAYKE.

After obtaining information from bank statement documents and supported by testimony from the suspect ANGGA MAYKE, investigators began to intensively examine the suspect KING QUISEN and the suspect HADIYANTO regarding the flow of money from CV MOL in connection with PIID-PEL activities in Sukau Kayo Village in the 2019 fiscal year. After examining Mr. KING QUISEN and Mr. HADIYANTO plus Mr. REKI PROMERTA and SABIRUDIN, investigators obtained facts where there was an activity of distributing money from purchases at CV MOL that was not spent which occurred in May 2020 at the residence of the parents of the suspect HADIANTO with the distribution of money totaling Rp. 20,000,000 (twenty million rupiah) which was distributed to 4 people with details:

- a) KING QUISEN (Head of the TPKK);
- b) HADIYANTO (Secretary of the TPKK);
- c) SABIRUDIN (Former Village Head of Sukau Kayo Village in 2019);
- d) REKI PROMERTA (Procurement Officer)

Where the four people each received money amounting to Rp. 5,000,000 (five million rupiah).

Not only that, investigators from the Corruption Eradication Unit of the Lebong Police Criminal Investigation Unit also obtained facts from evidence documents in the form of transaction reports (bank statements) from suspect ANGGA MAYKE, namely in the period of October 9, 2020, where there was an incoming money transaction through cash deposits from suspects KING QUISEN and HADIYANTO to suspect ANGGA MAYKE's account in the amount of Rp. 180,000,000 (one hundred and eighty million rupiah).

That from the results of the examination of suspects ANGGA MAYKE, HADIYANTO and KING QUISEN, of the total cash deposited in cash, the amount of Rp. 180,000,000 was divided again after 3 (three) days of the cash deposit, precisely on October 12, 2020, witness ANGGA MAYKE as Director of CV MOL ordered his driver a.n. ADE PUTRA GUNAWANSAH to deposit Rp.80,000,000 (eighty million rupiah) into the personal account of suspect HADIYANTO as Secretary of TPKK.

From the money received by suspect HADIYANTO amounting to Rp. 80,000,000, the money was divided again with the details of the distribution of the money, namely suspect HADIYANTO used Rp.35,000,000 (thirty-five million rupiah) personally and he transferred Rp.45,000,000 (forty-five million rupiah) to the personal account of suspect KING QUISEN.

That the remaining money still with the Director of CV MOL named ANGGA MAYKE amounting to Rp. 100,000,000 (one hundred million rupiah) was used by the suspect KING QUISEN himself with the following details of use:

- a. Used by KING QUEEN to purchase a 1999 MITSUBISHI KUDA SILVER car belonging to witness LUBIS SUTARNO, the uncle of suspect ANGGA MAYKE, for Rp. 55,000,000 (fifty-five million rupiah) around 2020 to 2021.
- b. Withdrawn in cash by suspect KING QUISEN from suspect ANGGA MAYKE's house in the amount of Rp. 33,000,000 (thirty-three million rupiah) in two installments of Rp. 20,000,000 (twenty million rupiah) and Rp. 13,000,000 (thirteen million rupiah) between 2020 and 2021.

- c. Transferred to suspect HADIYANTO in the amount of Rp. 12,000,000 on March 19, 2021.

The Investigator and Assistant Investigator also found the fact that there were irregularities in the spending at the UD MAHKOTA TANI Store, where based on the General Cash Tabulation of PIID PEL activities in Sukau Kayo Village for the 2019 fiscal year, the spending at UD MAHKOTA TANI amounting to Rp. 265,715,000.- (two hundred sixty-five seven hundred and fifteen thousand rupiah) was not spent in full, only Rp. 140,715,000.- (one hundred and forty million seven hundred and fifteen thousand rupiah) was spent.

That the remaining money amounting to Rp. 125,000,000.- (one hundred and twenty five million rupiah) that was not spent on the MAHKOTA TANI shop was taken in stages by the suspect KING QIUSEN after the project had ended.

b. Carrying out Asset Seizure

That after conducting asset tracking as described in point 1 above, the Investigators and Assistant Investigators of the Corruption Crime Unit of the Lebong Police Criminal Investigation Unit confiscated assets in the form of cash amounting to Rp. 71,000,000.- (seventy one million rupiah) and 1 (one) Epson L3110 printer unit from several parties, including:

- a) In the case file of HADIYANTO, M.Pd. Bin UMIRZAH
 - 1) Confiscation from Witness REKI PROMERTA of Rp. 5,000,000 (five million rupiah) in cash;
 - 2) Confiscation from Witness SABIRUDDIN of Rp. 27,000,000 (twenty-seven million rupiah) in cash;
 - 3) Confiscation from Suspect HADIANTO of Rp. 27,000,000 (twenty-seven million rupiah) in cash and 1 (one) EPSON L3110 printer unit.
- b) In the case files of ANGGA MAYKE Bin SENAPI (deceased)
 - 1) Cash amounting to Rp. 12,000,000.- (twelve million rupiah).

AIPDA MASLIKHAN and BRIGPOL BERMEN F. NAIBAHO, S.H., M.H. explained that the method used by the Investigator and Assistant Investigator in carrying out the confiscation was by attempting a persuasive process with the parties to return the state's financial losses from the results of the criminal acts of corruption that had been committed.

Based on the efforts of the investigator and assistant investigator to recover assets from corruption in this case, it can be seen that the investigator used a property-based asset confiscation system. The greatest challenge in conducting property-based asset confiscation is proving or producing evidence linking the assets to the crime.

In this case, the investigator and assistant investigator confiscated Rp71,000,000 (seventy-one million rupiah) based on asset tracking conducted prior to the seizure.

Upon further examination and analysis, the investigator linked one piece of evidence, a bank statement, to the statement's statement and the statement's statement. In this case, the author analyzes the investigator's basis for confiscating assets from the legal subjects in the alleged corruption case under study as follows:

- a. The confiscation of Rp. 5,000,000 (five million rupiah) in cash from witness REKI PROMERTA was carried out based on the confessions of Mr. KING QIUSEN and Mr. SABIRUDIN and acknowledged by Mr. REKI PROMERTA himself, where the money was a distribution of money originating from TPKK funds that were not spent at CV MOL in May 2020 at Mr. HADIYANTO's house, as recorded in their respective Examination Reports;

- b. The confiscation of Rp. 27,000,000 (twenty million rupiah) in cash from witness SABIRUDDIN can be detailed as follows:
 - 1) Rp. 5,000,000 (five million rupiah) was obtained from the distribution carried out at Mr. HADIYANTO's house in May 2020, which was distributed to Mr. KING QIUSEN, Mr. HADIYANTO, Mr. REKI PROMERTA, and Mr. SABIRUDIN;
 - 2) Rp. 10,000,000 (ten million rupiah) was obtained from the provision of transportation services provided by Mr. KING QIUSEN and Mr. HADIYANTO around June 2020 with the intention of paying for transportation services for the purchase of PIID-PEL goods using the Village Head's operational car;
 - 3) Rp. 12,000,000 (twelve million rupiah) was transferred from the Bengkulu Bank account of the suspect HADIYANTO to the BRI account of witness SABIRUDDIN on March 19, 2021, where the money was transferred to Mr. SABIRUDDIN got it on the grounds of borrowing it, while the money was money transferred by Mr. ANGGA MAYKE to Mr. HADIYANTO's account and transferred again from Mr. HADIYANTO to Mr. SABIRUDDIN
- c. Confiscation of Rp. 27,000,000,- (twenty million rupiah) from the suspect HADIYANTO was returned by him on the grounds that the remaining money he had was only Rp. 27,000,000,- and the remainder he gave to Mr. KING QIUSEN in cash and installments as recorded in the Minutes of the Suspect's Follow-up Examination on January 31, 2023.
- d. Confiscation of 1 (one) Epson printer type L3110 was confiscated from Mr. HADIYANTO based on the testimony of witness DIDI BAHWARDI on January 10, 2023, which stated that at the beginning of the PIID-PEL activities, Mr. KING QIUSEN had purchased ATK and bought a printer from him, and when investigators asked Mr. KING QIUSEN, he said that the printer was at Mr. HADIYANTO's house and Mr. HADIYANTO also gave the printer to investigators.

From the detailed explanation above, the author concludes that investigators can seize assets from corruption cases from the parties based on the results of asset tracking conducted by investigators during the investigation phase and further developed during the investigation by obtaining bank statements from the parties, which are then analyzed and questioned to uncover facts about the flow of money. Furthermore, the confiscation can be carried out due to the good faith of the aforementioned parties to return some of the funds flowing from PIID-PEL activities.

The author analyzes that if in this case there is no good faith from the parties traced to the flow of money, investigators may have difficulty confiscating assets because the assets obtained (*fructum sceleris*) have already been used, altered, or transferred.

The author agrees with the method used by investigators and assistant investigators in recovering these criminal assets, as there is no legal instrument regulating the value-based confiscation of assets during the investigation phase.

CONCLUSION

Based on the discussion and facts revealed in the research, the investigator has named three suspects: King Qiusen, Hadiyanto, and Angga Mayke, in the investigation. This decision was made based on the evaluation process of four pieces of evidence and the formation of circumstantial evidence. The evaluation of this evidence indicates that a corruption crime occurred in the PIID-PEL activities in Sukau Kayo Village in the 2019 fiscal year, and these three legal subjects are strongly suspected of having committed the crime. And the investigators made efforts for asset recovery by conducting asset tracing, where at this stage, the investigators collected testimonies from witnesses, statements from the suspects, and

gathered evidence in the form of bank statement documents from the witnesses and suspects. Regarding the bank statements, the investigator conducts a document examination and matches the statements of witnesses and suspects with the transaction facts in the bank statements. After obtaining the evidence from the asset tracing results, the investigator made persuasive efforts to the parties suspected of receiving the money flow to return the money they had received in order to cover the financial losses to the State that had arisen from the activities using the seizure method. Based on the research conducted, the author analyzes that if there is no good faith from the parties traced to have received the money flow in this case, the investigator may face difficulties in asset seizure because the assets obtained (*fructum sceleris*) have already been used, altered, and transferred. That the author agrees and concurs with the methods employed by investigators and assistant investigators in their efforts to recover the criminal assets, as there is currently no legal instrument regulating value-based confiscation at the investigation stage.

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