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Recovery of Assets from the Proceeds of Corruption Through the Follow-the-Money Approach: Implementation of Law Number 8 of 2010

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ABSTRACT

This study aims to analyze the implementation of Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering in supporting the recovery of assets derived from corruption. The research employs a normative-juridical method, utilizing both statutory and conceptual approaches. The analysis focuses on provisions regarding asset tracing, freezing, seizure, forfeiture, and restitution, as well as the various obstacles encountered during their implementation. The findings indicate that Law Number 8 of 2010 provides a legal basis for applying the “follow the money” approach to trace and secure the proceeds of crime. Utilizing money laundering instruments enables law enforcement to target not only offenders but also the economic benefits derived from crime. However, asset recovery remains suboptimal due to asset concealment, commingling with legitimate property, forfeiture limitations, inter-agency coordination issues, and challenges involving assets located abroad, creating a gap between legal frameworks and implementation. Consequently, there is a need to strengthen regulations, institutional coordination, and capacities for asset tracing and management, as well as to enhance international cooperation. Such measures are essential to ensure that the money laundering regime yields more effective asset recovery outcomes while upholding legal certainty and protecting the rights of parties acting in good faith.

Keywords: *Asset Forfeiture, Asset Recovery, Corruption, Follow the Money, Money Laundering.*

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1. | INTRODUCTION

Corruption is a form of crime with far-reaching impacts on economic and social life as well as governance; it not only causes financial loss to the state but also diminishes the state's capacity to provide public services and ensure public welfare. The increasingly complex nature of corruption means that eradicating it cannot rely solely on a punitive approach targeting the perpetrators. Law enforcement efforts must also focus on tracing, seizing, confiscating, and recovering assets derived from criminal activity. Consequently, the success of anti-corruption efforts is measured not only by the number of cases prosecuted and offenders convicted but also by the state's ability to recover the losses caused by the crime (Wahyudi, 2019; Rukmono et al., 2024).

The relationship between corruption and money laundering is significant in this context, as the proceeds of corruption rarely remain in the direct possession of the perpetrator. These criminal proceeds can be diverted, placed, transferred, spent, disguised, or converted into other assets to obscure their origins. Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering provides the legal basis for tracing and taking action against assets derived from criminal activity, including corruption which serves as a predicate offense. This approach enables law enforcement agencies not only to pursue the suspect ("follow the suspect") but also to track the flow and location of the proceeds of crime ("follow the money") (Republic of Indonesia, 2010; Fuadi et al., 2024; Sihombing, 2026).

From the perspective of asset recovery, Law No. 8 of 2010 holds a strategic position by providing legal instruments that allow for the tracing of criminal proceeds and the application of legal measures against them. This mechanism becomes increasingly important when assets derived from corruption have been transferred or concealed through various transactions. Yoserwan and Dias (2024) demonstrate that anti-money laundering frameworks can be utilized to optimize asset recovery in corruption cases, although their effectiveness remains contingent upon the capacity of law enforcement agencies to conduct asset tracing, establish proof, coordinate across institutions, and execute asset forfeiture. Consequently, the application of the Anti-Money Laundering Law serves a broader purpose than merely imposing additional penalties on offenders, as it functions as an instrument to strip away the economic benefits derived from the criminal act.

However, the existence of a legal framework does not automatically guarantee the effective recovery of state financial losses. An FATF evaluation of Indonesia indicates that, despite the development of legal and institutional frameworks for preventing and combating money laundering, challenges persist in asset recovery specifically regarding the identification, seizure, confiscation, and realization of assets into actual returns for the state (Financial Action Task Force [FATF], 2023). These issues highlight a gap between the normative effectiveness of a regulation and its effectiveness in implementation. Obstacles also arise when assets are located abroad, requiring cross-jurisdictional cooperation or involving disparities in legal systems and asset recovery procedures (Rustamaji & Santoso, 2019; Arifin et al., 2023).

Beyond the challenges of asset tracing and confiscation, the evidentiary aspect is crucial to the application of Law No. 8 of 2010. Articles 77 and 78 establish mechanisms for proving the origins of a defendant's assets. However, these mechanisms cannot be interpreted as an absolute reversal of the burden of proof; they must be viewed within the framework of protecting the defendant's rights and upholding the principles of a fair trial. This issue is particularly relevant given that complex financial transactions and the ability of perpetrators to conceal assets can make it difficult to prove the link between the assets in question and the predicate offense. Consequently, the effectiveness of money laundering instruments requires comprehensive assessment spanning the stages of transaction tracing, evidentiary proceedings, seizure, and confiscation, through to the execution of court rulings.

These issues are increasingly significant, as prior research continues to reveal a gap between the objectives of asset recovery and actual implementation outcomes. Regulatory weaknesses, inter-agency coordination issues, limitations in confiscation mechanisms, and suboptimal asset management can diminish the recovery benefits for the state (Alhadi et al., 2026; Fuadi et al., 2024). Indeed, the approach of non-conviction-based asset forfeiture remains a significant topic of discourse, as forfeiture mechanisms that rely heavily on criminal convictions may face limitations when assets have been transferred or perpetrators cannot be effectively reached (Graviddita & Wijayanto, 2025).

Against this backdrop, this study aims to analyze the effectiveness of implementing Law No. 8 of 2010 in recovering state financial losses resulting from corruption, as well as to identify obstacles arising throughout the process—from law enforcement to the execution of court rulings. This research is crucial for assessing the extent to which anti-money laundering instruments can shift the focus of corruption eradication from merely punishing offenders to achieving tangible state asset recovery. Consequently, the study is expected to contribute to strengthening legal policy, optimizing “follow-the-money” strategies, and refining asset recovery mechanisms in Indonesia..

2. | RESEARCH METHOD

This study employs a normative-juridical method to analyze the application of Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering in the context of recovering assets derived from corruption. The research utilizes both a statute approach and a conceptual approach. The statute approach is used to examine legal provisions governing money laundering, asset tracing and securing, seizure, forfeiture, and asset restitution—specifically the provisions of Law Number 8 of 2010 and regulations related to corruption eradication. The conceptual approach is used to analyze concepts such as asset recovery, “follow the money,” asset forfeiture, legal protection, and the effectiveness of law enforcement. Research materials consist of primary legal sources (legislation), secondary sources (books, scholarly journal articles, research findings, and relevant institutional documents), and tertiary sources as supporting material. The analysis is conducted using qualitative-descriptive and prescriptive methods, involving the identification, interpretation, and comparison of legal provisions with findings from the literature regarding asset recovery implementation. The results are then used to identify gaps between normative regulations and actual practice, outline obstacles to asset recovery, and formulate recommendations to strengthen regulations and mechanisms for asset recovery in cases involving money laundering linked to corruption.

4. | RESULTS AND DISCUSSION

The Effectiveness of the Implementation of Law Number 8 of 2010 in Recovering State Financial Losses

Research findings indicate that Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering holds a strategic position as a legal instrument for recovering state financial losses stemming from corruption. This effectiveness is primarily evident in the shift in law enforcement orientation: moving beyond merely proving the crime and punishing the perpetrator to include tracing and recovering assets derived from the criminal act. Consequently, the money laundering approach enables corruption eradication through a “follow the money” strategy—tracing asset flows to establish links between assets, transactions, and the predicate offense (Republic of Indonesia, 2010; Yoserwan & Dias, 2024).

Normatively, Law No. 8 of 2010 grants law enforcement officials ample scope to take action against assets resulting from criminal acts. Corruption is classified as a predicate offense under Article 2 paragraph (1); thus, proceeds of corruption that are subsequently placed, transferred, diverted, spent, gifted, entrusted, taken abroad, or converted in form may become the object of money laundering enforcement. Articles 3 and 4 provide the legal basis for prosecuting acts aimed at concealing or disguising the origin of assets, while Article 5 regulates parties who receive or possess assets known or reasonably suspected to have originated from a criminal act (Republic of Indonesia, 2010).

These findings demonstrate that the Money Laundering Law differs in character from corruption eradication approaches that focus solely on the perpetrator. When proceeds of corruption have been converted into land, buildings, bank accounts, companies, vehicles, investments, or other forms of wealth, the money laundering approach allows law enforcement to track the transformation of those assets. Fuadi et al. (2024) emphasize that the “follow the money” strategy is crucial because money launderers attempt to sever the link between assets and the predicate offense. Consequently, successful enforcement against money laundering has direct implications for the potential recovery of state assets.

This effectiveness is further reinforced by the institutional authority within the anti-money laundering regime specifically the role of the Financial Transaction Reports and

Analysis Center (PPATK) in receiving, gathering, analyzing, and disseminating information on financial transactions indicative of criminal activity. This mechanism enables financial information to serve as a foundation for strengthening asset-tracing processes. Consequently, the effectiveness of Law No. 8 of 2010 relies not merely on penal provisions but also on the capacity of the transaction reporting and analysis system to generate information usable by investigators and public prosecutors.

In the context of recovering state financial losses, the application of the Anti-Money Laundering Law offers advantages by focusing law enforcement efforts on the proceeds of crime. Yoserwan and Dias (2024) demonstrate that the anti-money laundering regime can be leveraged to optimize asset recovery in corruption cases. This is crucial because punishing corruptors without recovering assets fails to fully restore the state's economic position to its pre-offense state. Wahyudi (2019) similarly highlights that criminal law policy regarding corruption must prioritize asset recovery as an integral component of law enforcement objectives.

However, research findings also indicate that the normative effectiveness of Law No. 8 of 2010 does not necessarily equate to actual effectiveness in recovering state financial losses. The existence of powers to trace, seize, and confiscate assets does not automatically result in the recovery of the total loss incurred. An evaluation of Indonesia by the FATF (2023) reveals that while the requisite legal and institutional frameworks are in place, asset recovery outcomes remain subject to various limitations. Thus, the effectiveness of the Anti-Money Laundering Law can be characterized as conditional: robust at the level of legal instruments, yet with final outcomes heavily dependent on the quality of implementation.

This issue aligns with the findings of Sulaksono and Novianto (2019), who noted that Law No. 8 of 2010 still possesses normative limitations regarding the provision of a mechanism for maximum asset recovery when illicit assets have become commingled with other wealth. Although that study focused on victims' assets, the findings remain relevant in demonstrating that the processes of asset tracing and recovery are not always straightforward. When assets derived from criminal activity are commingled, transferred, or placed within complex ownership structures, establishing the link between the assets and the underlying crime becomes increasingly difficult.

Evidentiary aspects also play a decisive role in the effectiveness of Law No. 8 of 2010. Articles 77 and 78 mandate that the defendant prove that the assets associated with the case did not originate from, nor are they connected to, the criminal offense. However, these provisions cannot be interpreted as an absolute reversal of the burden of proof. Proof regarding the elements of the crime must still operate within the framework of the criminal justice system and adhere to principles protecting the defendant's rights. Consequently, this mechanism is best understood as a specialized instrument for substantiating the origin of assets, rather than a waiver of the public prosecutor's obligation to prove the commission of the crime.

From the perspective of law enforcement efficiency, this issue also carries an economic dimension. Denniagi (2021) indicates that the sentencing provisions in Law No. 8 of 2010 do not yet fully reflect cost-benefit principles; thus, the effectiveness of combating money laundering must be evaluated not only by the severity of sanctions but also by the benefits accrued to the state and society (Denniagi, 2021). In the context of this study, such benefits are primarily measured by the legal system's capacity to convert proceeds of crime into assets that can be returned to the state. In practice, however, this process often fails to function optimally due to limitations in the asset recovery mechanisms available within the existing legal framework.

Sulaksono and Novianto (2019) assert that there are normative deficiencies in Law No. 8 of 2010 that prevent the full recovery of victims' assets, particularly when such assets have become commingled with those of the perpetrator (Sulaksono & Novianto, 2019). This situation indicates that legal protections for victims and for the state as the aggrieved party—are not yet fully guaranteed. In such instances, victims are even compelled to pursue civil litigation to obtain compensation, highlighting inefficiencies within the asset recovery system (Sulaksono & Novianto, 2019).

Furthermore, Fuadi et al. (2024) explain that despite the existence of an asset forfeiture regime, legal loopholes remain that allow perpetrators to conceal the proceeds of crime, thereby hindering the “follow the money” principle (Fuadi et al., 2024). This is corroborated by findings from Alhadi et al. (2026), who state that regulatory fragmentation and weak inter-agency coordination serve as major obstacles to optimizing asset recovery in Indonesia (Alhadi et al., 2026). Additionally, the FATF (2023) emphasizes that the rate of actual asset forfeiture in Indonesia remains low relative to the volume of assets successfully identified (FATF, 2023).

In a broader context, Yoserwan and Dias (2024) emphasize that the implementation of the Anti-Money Laundering Law should ideally optimize asset recovery in corruption cases; however, its effectiveness relies heavily on institutional synergy (Yoserwan & Dias, 2024). Meanwhile, Arifin et al. (2016) as well as Rustamaji and Santoso (2019) demonstrate that cross-jurisdictional hurdles and the necessity of mutual legal assistance further delay the asset recovery process, particularly regarding assets located abroad (Isra et al., 2017; Rustamaji & Santoso, 2019; Arifin et al., 2023). Thus, the research findings indicate that Law No. 8 of 2010 serves as an effective legal instrument for bolstering the recovery of state financial losses—specifically through the criminalization of money laundering, transaction tracing, the “follow-the-money” approach, and mechanisms for asset seizure and forfeiture. However, this effectiveness falls short of optimal when measured against the actual capacity to fully recoup state losses. Issues regarding implementation, evidentiary requirements, asset tracing, asset management, and the execution of forfeiture remain limiting factors.

Obstacles to the Recovery of State Financial Losses: From Judgment to Execution

Research findings indicate that obstacles to recovering state financial losses arise not only during the investigation and evidentiary stages but persist through the judgment enforcement phase. Consequently, there is a distinction between securing a court judgment and successfully realizing assets as state revenue or recovery. A judgment mandating the payment of restitution or the forfeiture of assets does not guarantee that those assets can be immediately seized and returned to the state. The first obstacle is the difficulty in locating and identifying assets derived from criminal activity. Perpetrators of corruption and money laundering employ various techniques to disguise asset ownership and origins. Assets may be registered in the names of third parties, transferred to family members, integrated into business entities, converted into real estate, or moved to other jurisdictions. These circumstances necessitate asset-tracing processes that require transaction analysis capabilities, inter-agency coordination, and adequate information support (Alhadi et al., 2026; Fuadi et al., 2024).

The second obstacle relates to the complex relationship between the predicate offense and the assets involved. The longer the interval between the act of corruption and the asset-tracing process, the greater the likelihood that the assets have changed form or become commingled with legitimately acquired property. This situation can create evidentiary challenges regarding the assets' origins. Sulaksono and Novianto (2019) demonstrate that asset commingling can give rise to legal issues in determining which portion of the assets is recoverable. In corruption cases, these issues become increasingly complex when assets have undergone multiple transfers.

The third obstacle is the limitation of existing asset forfeiture mechanisms. Fuadi et al. (2024) found that, although asset forfeiture is recognized within the Indonesian legal system, legal loopholes remain that perpetrators can exploit to conceal the proceeds of crime. This highlights the importance of developing forfeiture mechanisms capable of more effectively reaching assets linked to criminal offenses, while simultaneously safeguarding the rights of good-faith third parties. The fourth obstacle concerns assets located outside Indonesian territory. Cross-border asset recovery requires legal cooperation with the jurisdiction where the assets are situated. Disparities in legal systems, procedures for freezing and seizure, evidentiary requirements, banking secrecy laws, and the necessity for mutual legal assistance can prolong the recovery process. Arifin et al. (2016) demonstrate that differing legal systems and challenges regarding international cooperation constitute significant barriers to recovering corruption-derived assets held abroad. Rustamaji and Santoso (2019) also underscore the importance of Mutual Legal Assistance frameworks in supporting the asset recovery process.

The fifth obstacle is inter-agency coordination. Money laundering enforcement and asset recovery involve various institutions with distinct functions—including investigators, public prosecutors, the judiciary, the Financial Transaction Reports and

Analysis Center (PPATK), and agencies responsible for managing seized and confiscated assets. Fragmented authority can diminish the speed and effectiveness of recovery efforts if information exchange, asset tracing, seizure, and the management of confiscated assets are not executed in an integrated manner (Alhadi et al., 2026).

The sixth obstacle relates to limitations in mechanisms following a final, legally binding court judgment. At this stage, the issue shifts from merely proving the perpetrator's guilt to the practicalities of securing, valuing, managing, and converting assets ordered for confiscation into state revenue. Consequently, the measure of success in combating corruption should not stop at the court verdict. Rukmono et al. (2024) and Hafrida et al. (2024) emphasize the importance of effective state asset recovery policies throughout the entire corruption case handling process. Evolving discourse on non-conviction-based asset forfeiture also highlights the need to strengthen asset recovery mechanisms in instances where forfeiture processes reliant solely on criminal conviction face limitations. Graviddita and Wijayanto (2025) explain that this mechanism can serve as an alternative instrument for asset recovery, particularly when assets can be identified as the proceeds or instrumentalities of a crime but criminal proceedings against the perpetrator face certain obstacles. However, its implementation must still uphold the principles of due process of law, legal certainty, and the protection of the rights of good-faith third parties (Suramin, 2021; Veronika & Asmarasari, 2025).

Based on the overall research findings, obstacles to recovering state financial losses can be categorized into three levels: normative, institutional, and operational. Normative obstacles relate to limitations and fragmentation in regulations concerning asset forfeiture and recovery (Prawira & Alamsyah, 2023). Institutional obstacles pertain to the coordination and capacity of law enforcement agencies. Meanwhile, operational obstacles encompass difficulties in asset tracing, proving the origin of assets, asset commingling, asset transfer, the management of forfeited assets, and cross-jurisdictional asset recovery (Akhmad et al., 2023). Based on this analysis, the study finds that Law No. 8 of 2010 has brought about significant changes to Indonesia's corruption eradication strategy by positioning the proceeds of crime as a primary target of law enforcement. The "follow the money" approach enables law enforcement to develop evidence and enforcement actions not only against the perpetrators but also against the flow and transformation of assets derived from criminal acts (Andini et al., 2023; Rahman & Husnul, 2024).

However, the effectiveness of the Law remains suboptimal when measured against the actual success rate of recovering state losses. The gap between the strength of the legal norms and implementation outcomes stems primarily from difficulties in asset tracing, the complexity of proving asset origins, asset commingling, limitations on forfeiture, weak coordination, the location of assets abroad, and issues regarding the execution of court rulings. These findings align with the FATF (2023) evaluation and studies on asset recovery in Indonesia, which indicate that regulatory strengthening must be accompanied by enhanced institutional capacity and operational mechanisms.

Thus, the research proposition—that corruption eradication requires an extraordinary approach and that the recovery of state losses must be a primary objective—is supported. Furthermore, Law No. 8 of 2010 has proven to hold significant potential as an instrument for asset recovery. However, the proposition regarding the reversal of the burden of proof must be viewed in proper perspective. The reversal of the burden of proof under Articles 77 and 78 cannot be interpreted as shifting the entire burden of proof to the defendant; rather, it should be understood as a specific mechanism concerning the origin of assets that must be applied within the framework of fair trial principles.

Ultimately, the effectiveness of combating money laundering in corruption cases cannot be measured solely by the number of cases successfully processed or verdicts handed down. A more substantive metric is the extent to which the proceeds of crime can be located, frozen, seized, confiscated, managed, and ultimately recovered to recoup state financial losses. Therefore, strengthening asset recovery must be positioned as an integral part of anti-corruption policy, rather than merely an ancillary consequence following the sentencing of the perpetrator.

5. | CONCLUSION

Based on the research findings, it can be concluded that the implementation of Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering plays a crucial role in supporting efforts to recover assets derived from corruption. Provisions regarding asset tracing, freezing, seizure, and forfeiture provide a basis for law enforcement officials to track the flow of criminal proceeds using the "follow the money" approach. Consequently, the handling of criminal offenses focuses not only on punishing the perpetrators but also on eliminating the economic gains obtained from the crime.

However, the implementation of asset recovery has not yet been fully optimal. Obstacles persist in the process of identifying and tracing assets, particularly when assets have been transferred, disguised, commingled with other property, or placed abroad. Furthermore, there are limitations regarding asset forfeiture mechanisms and coordination among law enforcement agencies. These conditions reveal a gap between the existing normative framework and the actual practice of asset recovery. Previous research also indicates that successful law enforcement against money laundering is not always accompanied by the maximum recovery of assets for the state or the rightful parties.

Therefore, the effectiveness of Law Number 8 of 2010 should be assessed not only by the success in uncovering and punishing perpetrators but also by the legal system's capacity to secure and recover assets derived from crime. Strengthening asset recovery requires regulatory improvements, enhanced coordination and institutional capacity, stronger asset tracing and management mechanisms, and optimized international cooperation for assets located outside Indonesian jurisdiction. The development of asset forfeiture mechanisms must also uphold legal certainty, proportionality, the protection of the rights of good-faith third parties, and the principles of due process of law. Through such strengthening, the implementation of the money laundering regime is expected to contribute more effectively to recovering state losses and ensuring that perpetrators do not continue to enjoy the proceeds of their crimes.

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The data that support the findings of this study are available from the corresponding author upon reasonable request.

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