

The Role Of The State In Conducting Civil Suits In The Results Of Corruption Controlled By The Heirs Of The Perpetrators Of Corruption

Ariman Sitompul

Ariman.sitompul@dharmawangsa.ac.id

Magister of Law, Universitas Dharmawangsa, Medan, Indonesia

Article Info

Received: 2024-01-05

Revised: 2024-03-10

Accepted: 2024-04-15

Keywords:

Civil Suits, Corruption
Perpetrators

Abstract

Corruption is a very serious problem because it harms the country's finances. By therefore, several measures are needed to restore the financial losses of the state by make money payments in lieu of loss of state assets. This study aims to determine responsibility of heirs in the return of state assets from corruption committed by parents who have died and analyze the mechanism of payment of replacement money return of state assets resulting from corruption. This study uses normative research with a legal approach. The analysis showed that the responsibility of heirs in return of state assets, depending on the evidence of court decisions and mechanisms regarding replacement money in the return of state assets in accordance with the amount of property convicted of corruption. In other words, the mechanism substitute money for the return of state assets from the proceeds of corruption in Law Number 31 Year 1999 Jo Law No. 20 Of 2001 On The Eradication Of Corruption explain corruption convicts are obliged to pay the amount of replacement money according to the results of the corruption by convict. Conclusion that the state financial losses caused by corruption convicts who have the deceased is transferred to his heirs according to the evidence in the court decision.

I. Introduction

Efforts to return stolen state assets (stolen asset recovery) through corruption tend not to be easy to do. The perpetrators of corruption have unusually wide access and are difficult to reach in hiding or laundering money from their corruption crimes. The problem becomes increasingly difficult for recovery efforts because the place of concealment (safe haven) of the results of the crime can go beyond the cross-border area of the country where the corruption itself is committed.¹

In penetrating various problems the return on assets that touch the legal provisions of major countries will be very difficult. moreover, these developing countries do not have good cooperative relations with countries where stolen assets are stored, not to mention the very limited technological capabilities of developing countries.

Law No. 31 of 1999 on the eradication of corruption as amended by Law No. 20 of 2001 on the amendment to Law No. 31 of 1999 on the eradication of corruption is the main instrument for the eradication of corruption in Indonesia. In this law, the provisions on civil liability of perpetrators of corruption or their heirs can be found in Article 32, Article 33, Article 34 of Law No. 31 of 1999 concerning the eradication of corruption and Article 38C of Law No. 20 of 2001 concerning amendments to Law No. 31 of 1999 concerning the eradication The Act Of Corruption.

In the act of corruption, the return state financial losses can be made through two legal instruments, namely criminal instruments and civil instruments. Criminal instruments carried out by the prosecutor by confiscating property belonging to the perpetrator who had previously been decided by the court with an additional criminal verdict in the form of money in lieu of financial losses country. While civil instruments can be done through Article 32, 33, 34 The Law No.31 Of 1999 On The Eradication Of Crime Corruption and Article 38C of Law No.20 of 2001 on changes By Law No.31 Of 1999 On The Eradication Of Crime corruption committed by the State Attorney General or the aggrieved agency.

In the return of state financial losses that use civil instrument, fully subject to the discipline of material civil law and formal, although related to corruption. Criminal proceedings adheres to the material evidence system while the civil process adheres to the system formal proof that can be more difficult than material proof. On the act corruption in addition to the public prosecutor, the defendant also has the burden evidence, the defendant is obliged to prove that his property obtained not from corruption. The burden of proof on the defendant is known as the burden of proof

¹ Saldi Isra, 'Asset Recovery Tindak Pidana Korupsi Melalui Kerjasama Internasional', Makalah. Disampaikan Dalam Lokakarya Tentang Kerjasama Internasional Dalam Pemberantasan Korupsi, Diselenggarakan Atas Kerjasama Fakultas Hukum Universitas Diponegoro Dan Kanwil Depkumham Prov. Jawa Tengah, Tanggal, 22 (2008)

reversal principle.

Civil proceedings burden of proof is an obligation plaintiff, in this case is by the state attorney or agency Attorney harmed. In this connection, the plaintiff is obliged to prove among other things:

1. That there have been real financial losses of the state;
2. financial losses state as a result of or in connection with the actions of the suspect, defendant, or convicts suspected of being from the proceeds of corruption,
3. the existence of property belonging to suspect, accused or convict that can be used for the return state financial losses.²

This civil lawsuit on the return of State losses is to provide society with justice as a result of an unlawful act committed perpetrators of corruption. One of the criteria for action against the law is if the act is contrary to the obligations under law. Means contrary to a general provision that is binding issued by an authorized power. Such provisions can be a provision that is within the scope of Public Law including criminal law regulations and within the scope of law private including civil law so that therefore an act criminal not only against the law in criminal law but on certain circumstances may be unlawful in the sense of civil law which Responsibility up to the perpetrator's heirs because there is no anyone can benefit from the proceeds of a crime. Therefore civil law enforcement conducted in line with criminal law enforcement against perpetrators of corruption and their heirs in order to maximize return of state assets or losses due to acts of corruption must be enforced.

Government and law enforcement officials through legislation as a legal instrument, has provided a threat of severe punishment against perpetrators criminal corruption, so that it can cause a deterrent effect against the perpetrator or any person against the law who commits acts of enriching themselves or others or a corporation that can harm the state's finances and in terms of the country's economy. One of the things that can provide a deterrent effect is by requiring the perpetrators of corruption to pay fines and require them to undergo imprisonment. To obtain a maximum result with an effort to return the loss of state money in the case of corruption which can also be subject to additional penalties in the form of payment of money in lieu of the amount corruption by the convict of corruption. Based on the problems discussed above, this new research aims to determine the role of the state in conducting civil lawsuits in the results of corruption controlled by the heirs of the perpetrators of corruption.

² Ichael Julnius Christophor Siahaya, 'Pengembalian Kerugian Keuangan Negara Dalam Tahap Penyidikan Tindak Pidana Korupsi', *Lex Crimen*, 4.2 (2015).

2. Research Method

This study uses the type of normative legal research. Normative legal research is a type of research that assesses a legislation and conducted by conducting research literature, research approach methods law consists of legislation approach, conceptual approach and case approach. But in this study, the approach used, namely the approach of legislation, this means that a problem will be seen in terms of legal aspects and also by reviewing the legislation which is then associated with the problems discussed, regarding the responsibility of heirs in the return of state assets resulting from corruption committed by convicts who died. In addition, the sources of legal materials used in this study, namely primary and secondary legal materials where according to that there are three sources of legal materials, namely primary, secondary, and tertiary.

3. Results and Discussion

A. The Role Of The State In The Return Of Assets Of Criminal Corruption

Property that is the subject of return by the state is any assets acquired, either directly or indirectly from criminal acts, both before and after the enactment of the law. Assets that can be seized adjusted to the type of crime related to the assets to be seized, namely 1) any assets proceeds of crime or obtained from the proceeds of Crime; 2) property used as a tool, facility, or infrastructure to commit a criminal offense or support the organization of crime; 3) Any property related to crime or organization of crime; 4) property used for finance a crime or organization of Crime; 5) everything that becomes property rights of the perpetrator of a criminal offense or organization of a crime.³

Thus, the perpetrator of the crime or any person involved or who want to involve themselves in a crime or organization of crime will realize that in addition to the possible benefits they will get, it turns out that they are also faced with the risk of losing wealth them.⁴ the wealth of the rich deprived of course cause concern for the community against possible abuse of authority or authority is done without attention to human rights, this is where the necessary legislation invitation to ensure everything so that justice, legal certainty, and benefits can be achieved.

Country refund or state assets resulting from criminal acts corruption in its implementation feels difficult to apply because of the generally acts of corruption both on a small scale and scale it's done in many ways the very secret, veiled, it involves a lot of people with strong solidarity with each other protecting or covering up the act corruption through manipulation of the law, legal engineering, and apathetic behavior state officials against interest of the people. There's even a treasure the riches of the

³ Muhammad Yunus Syam, Andi Marlina, Suhartina, Pengembalian Aset Tindak Pidana Korupsi Oleh Ahli Waris, *Delictum*, Vol.1, No. 1, 2022, p. 7

⁴ Muhammad Yusuf, *Merampas Aset Koruptor (Solusi Pemberantasan Korupsi Di Indonesia)* (Jakarta: PT Kompas Media Nusantara, 2013).

spoils the corruptors have come through cross-country through Inter transfer accounts to other countries as anticipatory and to obscure the origin of wealth tersebut.⁵ By therefore, it must be done that way extraordinary is the way forfeiture of proceeds assets that corruption.

One of the fundamental elements in the case of corruption, it is the existence of state financial losses. Consequently, the eradication corruption is not the sole purpose in order for the corrupt to be punished prison (deterrence effect), but must also be able to restore the loss of an already corrupted. Question of return state losses (asset recovery) in the practice of handling cases corruption has become a problem seriously, based on some facts that happen a lot corruption that has been sentenced, but in terms of implementation criminal money replacement is difficult to materialized. Therefore, it is necessary the effort of hard work conducted by state legal institutions to seek return of State losses from the perpetrators of corruption, it can be manifested by the occurrence of cooperation built by various law enforcement authorities trying to put as much effort into recover the state's losses. Without such cooperation it will be difficult to happen a return of State losses.

The pattern of corruption a tendency to misbehave, or immoral act, not ethical, and / or unlawful for personal interest and/or people who are financially disadvantaged country, then to eradicate the corruption crime, in addition to optimizing the law criminal, should also use means of civil law. Law No. 31 Of 1999 In The Case Of Action The corruption that has changed become law Number 20 2001 On The Eradication Corruption is not only providing criminal law opportunities through the seizure of property perpetrators by investigators and subsequently the public prosecutor demand that the judge loss, but also to give opportunities through legal instruments civil.

Returns corrupt state finances this is done by civil suit, which an alternative to the two source: civil lawsuit urgently needed done, the prosecutor as a lawyer the state needs to expand civil lawsuit if the terms conditions for conducting a lawsuit Civil is enough fulfilled. Lawsuit conducted attorney as state attorney of course, it's not just for meet the elements Sue, will but it must also be qualified form and material. In Law No. 31 of 1999 jo. Law Number 20 Year 2001 has also arranged the possibility the use of a civil lawsuit, namely in Article 32, Article 33, Article 34 and Article 38 letter c, in case the accused or suspect died world or can not continue the prosecution because there is not enough evidence although there have been losses country.

Regulatory rationale civil lawsuit in the The Law Against Corruption mark that in order return financial losses the state of corruption it's not enough to just lean on the norms of criminal law. When the law acts Corruption is classified as as legislation criminal, then arranged efforts civil lawsuit in law The bill, showing that a rule of law invitations

⁵ Oka Mahendra, Kerjasama Bantuan Timbal Balik Dalam Pengembalian Aset Hasil KorupsiSinergi Pemberantasan Korupsi, Jakarta, Selasa 4 April 2006 Hlm. 9.

can be at once contains aspects of criminal law as well as civil law. Settings a civil lawsuit is possible in the law of action Corruption indicates this is the kind of corruption that classified as a crime high level (extraordinary crime) in its handling is required in extraordinary ways red. The possibility of civil vulnerability regulation in law The Law Against Corruption based on the reasons as:

- 1) Settlement of corruption cases criminally not always successfully restore losses the state budget, at least not in the circumstances certain. Legal limitations making criminal instruments criminal law is not one only one to finish financial return issues state as a result of criminal acts corruption;
- 2) Acts of corruption, such as an extraordinary crime, which it involves power and state losses then way handling is done with incredible way anyway, namely besides through criminal lines also done through the line civil;
- 3) Purpose of setting up a lawsuit the civil code is intended to meet the sense of Justice society against perpetrators the act of corruption hide the results of corruption, then arranged a civil lawsuit to maximize state financial returns

The assets of the state can be as well as state-owned, in law No. 1 In 2004 about State treasury, in Article 1 states that state property is all goods purchased or obtained at the expense of the state budget or derived from the acquisition other legitimate.⁶

Article 1 Of Law No. 17 In 2003, The Financial the state explained that the state is all right and assessable state obligations with money, as well as everything either in the form of money or in the form of goods that can be owned country in relation to implementation of rights and obligations such. Financial understanding the state defined this stipulative, rooted in state financial understanding reviewed in terms of objects, subjects, processes, and purpose. State finances are very play an important role as well as always related in support the duty of the government to achieving the country's goals.⁷

Understanding the state's financial described in Chapter 1 Law No. 17 year 2003 About State Finances implies some rights and state obligations relating to finance. Government or the state is in the process of financing interests of the state apparatus (routine) and Community (Development), rights such as: Monopoly money printing rights collect taxes, Customs, Excise and retribution, the right to manufacture goods and services are very needed by society and rights to make a good loan from domestic and foreign.⁸

These rights are exercised for the sake of realization of national goals as mandated in fourth paragraph of the preamble of the Constitution 1945 and make payments on the rights of third parties perform some tasks the state's consent or government

⁶ Undang-Undang Nomor 1 Tahun 2004 tentang Pembendaharaan Negara

⁷ Putu Aditya Witanaya Putra dkk, Tanggung Jawab Ahli Waris Dalam Pengembalian Aset Negara Hasil Tindak Pidana Korupsi Oleh Terpidana Yang Meninggal Dunia, Interpretasi Hukum Vol. 2, No.1, 2021, p. 127-130

⁸ Marbun & Mahfud MD, Pokok-Poko Hukum Administrasi Negara. Yogyakarta: Liberty, 2006 Hlm. 112

appointments. According to Article 1 point 15 of the law No. 15 of 2006 on The Supreme Audit Board point that loss Country / region is deficient money, Securities and goods the real and definite number as a result of acts against the law either intentionally or nor accidental.

One of the elements in the action corruption is the existence of state financial losses. Against state financial losses it makes laws The good old corruption Law Number 3 year 1971 and the new Law Number 31 year 1999 jo Law Number 20 in 2001, set policy that the country's financial losses must be returned or replaced by the perpetrators of corruption (Asset Recovery).

According to surbekti proof is a process how evidence tools used, filed or there's something about the law that holds.⁹ While Sudikno Mertokusumo said that proving pregnancy some sense, namely to prove in a logical sense and prove in a conventional sense.¹⁰

So that the role of government in the return of corruption assets include

- 1) Proving in the juridical sense (in Civil Procedure Law), no other means to provide a basis sufficient to the judge who examined the case in order to provide certainty about the truth of the proposed events.
- 2) At the stage of completion case in court, event the test is a phase the most important thing to prove the truth of the occurrence of a event or legal relationship certain, or the existence of a right, which is based on plaintiff to file lawsuit to court. On as well as the level of evidence the defendant can use his right to refute the postulate proposition proposed by plaintiff. Through proof by using the tools evidence, the judge will acquire the basics to passing judgment in finish something.
- 3) The quality of evidence in litigation is a very complex in the process of litigation. The complexity will be increasingly complicated because the evidence related to the ability reconstructing events or past events (past events) as a matter of truth. Although the truth is sought in civil judicial proceedings, it's not absolute truth the truth, but the truth which is relative or even quite the nature of the possibilities (probably, but for finding the truth thus still facing difficulties).

B. Civil Lawsuit In The Seizure Of Assets Owned By The Heirs Of The Perpetrators Of Corruption

Civil suit to recover historical state financial losses the first time regulated in the regulations of the central War Authority chief of Staff Army No. Prt / Pepu/013 / 1958. Chief Central War Authority Regulatio Army Staff No. Prt/Peperpu / 013/1958

⁹Subekti, Hukum Pembuktian Jakarta: Pradnya Paramita, 1991, Hlm. 7

¹⁰Sudikno Mertokusumo, Hukum Acara Perdata Indonesia, Edisi Ke Enam Yogyakarta: Liberty, 2002, Hlm. 127.

contains new things related with the formulation of corruption that is not specified in the regulations other rules. Article 1 of the regulation of the Army Central war authority distinguishes acts of corruption into two, namely (1) acts of criminal corruption and (2) acts other corruption.¹¹

Criminal acts of corruption are regulated in the provisions of Article 2, namely:

- 1) The act of a person by or for committing a crime or violations enrich themselves or others or an entity directly or indirectly harm the economy or the economy country or region or financial harm to an entity that receives financial assistance from the state or local or other legal entities using capital and leeway from the community;
- 2) Act with or for committing a crime or violation of enriching themselves or others or an entity and this is done by abusing the position or;
- 3) The crimes listed in Article 41 to Article 50 of the regulation This Central war authority and in Article 209, Article 210, article 418, article 419, and Article 420 of the Criminal Code.

The government has begun to introduce a civil lawsuit against corrupt assets through Law No. 31 of 1999 and Law No. 20 of 2001 on corruption (corruption law).¹⁵³ according to the corruption law, law enforcement officials (state attorney general) or authorized agencies can sue the assets of corruptors in a civil manner if it has been proven that there is a "State loss", namely :

- 1) There is not enough evidence to prove the criminal elements of corruption (an acquittal does not preclude a civil suit);¹²
- 2) The suspect died (sued to his heirs); ¹³
- 3) The defendant died (suing to his heirs).¹⁴

Elucidation of Article 38 C of the PTPK law explaining the underlying purpose of the lawsuit civil return of state financial losses due to corruption, namely to satisfy people's sense of Justice. The sense of community justice is emphasized in this explanation because it found many perpetrators of corruption hiding assets suspected of corruption. Lawsuit the civil code is thus carried out to satisfy people's sense of Justice. It is because if not done, it will hinder national development, too growth and continuity of national development that requires efficiency high.

In addition, a civil lawsuit is also possible if after the verdict the court obtained permanent legal force, known there are still property property of convicted of corruption that has not been subject to return. Under these conditions, the state can

¹¹ <https://gagasanhukum.wordpress.com/2008/09/01/prinsip-pengembalian-aset-hasil-korupsi-bagian-ii/> diakses tanggal 6 Januari 2023

¹² Pasal 32 Undang-Undang Nomor 31 Tahun 1999

¹³ Pasal 33 Undang-Undang Nomor 31 Tahun 1999

¹⁴ Pasal 34 Undang-Undang Nomor 31 Tahun 1999

make a civil lawsuit against the convict and / or his heirs if in the course of the trial the defendant cannot prove the property obtained not because of corruption.¹⁵

Laws and regulations that contain legal provisions relating to the return of the results of corruption include:

- 1) Law No. 73 of 1958 on the enactment of Wetboek van Strafrecht for Nederland Indie for the whole of Indonesia (Criminal Code) and its amendments to Law No. 27 of 1999 on amendments to the Criminal Code relating to crimes against State Security.
- 2) Law No. 8 of 1981 on The Book Of Law Criminal Procedure (Code of Criminal Procedure).
- 3) Law No. 10 of 1995 on customs as it has been amended by Law No. 17 of 2006.
- 4) Law No. 5 of 1997 on psychotropics.
- 5) Law No. 35 of 2009 on narcotics.
- 6) Law No. 14 of 1999 on forestry.
- 7) Law No. 31 of 1999 on the eradication of criminal acts Corruption as amended by Law Number 20 year 2001.
- 8) Law No. 8 of 2010 on prevention and Eradication Of Money Laundering. Law No. 15 of 2003 on the ratification of regulations Government in lieu of Law No. 1 of 2002 on The eradication of terrorism as a law.
- 9) Law No. 31 of 2004 on fisheries

Legislation mentioned above has not set specifically regarding the scope of understanding the term "asset recovery" as stated Chapter V of the 2003 United Nations Convention Against UNCAC Corruption probe. Arrangements regarding the seizure and return of assets follow criminal in the legislation mentioned above is limited to two models Return that is, "the seizure of property used for committing a criminal offense (instrument sceleris) and objects related to criminal acts (objectum sceleris). While in the legislation mentioned above, the return on proceeds of crime (fructum sceleris) has not arranged in detail and adequately. Regulation of provisions regarding foreclosure and seizure of assets of criminal acts in the legislation mentioned above limited to two models of expropriation, namely, "the seizure of property used to commit crimes (instrumentum sceleris) and objects associated with criminal acts (objectum sceleris). While in regulation legislation mentioned above, the seizure of the proceeds of crime (fructum sceleris) has not been regulated in detail and adequately, including the reverse proof process in the seizure of assets a criminal offense.

¹⁵ Pasal 38 Undang-Undang Nomor 31 Tahun 1999

The criminal code or code of criminal procedure does not actually prohibit a civil lawsuit over the occurrence of matters that lead to "removal of criminal prosecution authority" or the occurrence of "termination of Investigation or prosecution", but does not provide for regarding civil suits. This is in line with the provisions regarding "Incorporation of tort cases" as provided for by Article 98 101 code of Criminal Procedure. But what needs to be considered in a civil lawsuit on the case this corruption should be based on principles related in it, namely: First, the conditional principle. This principle means that the lawsuit Civil can not always be filed in cases of corruption, limited to certain conditions. Second, the principle of a civil lawsuit for the type of criminal offense corruption harms the country's finances. This principle indicates that a civil lawsuit it does not cover all types of corruption crimes stipulated in the PTPK law. Civil lawsuit is limited to corruption that cause state financial losses, as stipulated in Article 2 Paragraph (1) and Article 3 of the law PTPK. And thirdly, the principle of a civil lawsuit as a complement to the deprivation procedure for the country. Based on the provisions of Article 38C of the PTPK law allows special civil lawsuit for corruption proceeds that have not been appropriated for country.

Procedural law mechanism, civil suit in this case conducted to take the assets of corruption controlled by perpetrators of corruption remain through the process of adjudication to obtain the decision of the court (civil) established by the judge. Surely still have some weaknesses that exist as in the mechanism of asset seizure based on a criminal verdict.

Return on assets is one of the "missing links" in efforts corruption eradication in Indonesia. Formulation and effective implementation of the return on assets resulting from corruption has a double meaning for combating crime corruption in Indonesia. First, the effective implementation of the provisions on return of these assets will help the country in efforts to cope adverse effects of corruption crimes.

4. Conclusion

The conclusions of this study are as follows:

- a. Role Of Governmen in an effort to retur state finances as a result corruption with providing formal evidence and theses known as burden of proof, use achieve the return goal state financial losses then The State Attorney General must prove that in real there have been financial losses state, financial losses country as a result of or in connection with the act defendants, the existence of property the defendants ' use of to restore losses state finances.
- b. Civil suit under Article 33 and Article 34 thus requires the existence of two things : (1) the suspect or accused died at the time the process of Investigation or examination of the court session, (2) there has been a real state financial losses. The provisions of articles 33 and 34 of the PTPK Act indicate that in any way the financial losses of the state should be returned even though the accused or suspect is dead. Conditions such as making a lawsuit can addressed to his

heirs. PTPK Act explicitly, in addition to listing the terms material in the form of state financial losses and unlawful acts also formalized terms. Formal requirements in civil suits relating to position of the state as a tenant. Government in order to organize welfare, protection of its citizens have the right to apply civil lawsuit to the court (Legal Standing of the government).

References

- Marbun & Mahfud MD, Pokok-Poko Hukum Administrasi Negara. Yogyakarta: Liberty, 2006 Hlm. 112
- Michael Julnius Christophor Siahaya, 'Pengembalian Kerugian Keuangan Negara Dalam Tahap Penyidikan Tindak Pidana Korupsi', Lex Crimen, 4.2 (2015).
- Muhammad Yusuf, Merampas Aset Koruptor (Solusi Pemberantasan Korupsi Di Indonesia) (Jakarta: PT Kompas Media Nusantara, 2013).
- Oka Mahendra, Kerjasama Bantuan Timbal Balik Dalam Pengembalian Aset Hasil KorupsiSinergi Pemberantasan Korupsi, Jakarta, Selasa 4 April 2006 p. 9.
- Pasal 32 Undang-Undang Nomor 31 Tahun 1999
- Pasal 33 Undang-Undang Nomor 31 Tahun 1999
- Pasal 34 Undang-Undang Nomor 31 Tahun 1999
- Pasal 38 Undang-Undang Nomor 31 Tahun 1999
- Saldi Isra, 'Asset Recovery Tindak Pidana Korupsi Melalui Kerjasama Internasional', Makalah. Disampaikan Dalam Lokakarya Tentang Kerjasama Internasional Dalam Pemberantasan Korupsi, Diselenggarakan Atas Kerjasama Fakultas Hukum Universitas Diponegoro Dan Kanwil Depkumham Prov. Jawa Tengah, Tanggal, 22 (2008)
- Subekti, Hukum Pembuktian Jakarta: Pradnya Paramita, 1991, p. 7
- Sudikno Mertokusumo, Hukum Acara Perdata Indonesia, Edisi Ke Enam Yogyakarta: Liberty, 2002, p. 127.
- Undang-Undang Nomor 1 Tahun 2004 tentang Pembendaharaan Negara
- Muhammad Yunus Syam, Andi Marlina, Suhartina, Pengembalian Aset Tindak Pidana Korupsi Oleh Ahli Waris, Delictum, Vol.1, No. 1, 2022, p. 7
- Putu Aditya Witanaya Putra dkk, Tanggung Jawab Ahli Waris Dalam Pengembalian Aset Negara Hasil Tindak Pidana Korupsi Oleh Terpidana Yang Meninggal Dunia, Interpretasi Hukum Vol. 2, No.1, 2021, p. 127-130
- <https://gagasanhukum.wordpress.com/2008/09/01/prinsip-pengembalian-aset-hasil-korupsi-bagian-ii/> diakses tanggal 6 Januari 2023