

LEGAL ANALYSIS OF CORRUPTION CRIMES REGARDING ACCOUNTABILITY IN THE FINANCIAL MANAGEMENT AGENCY AND LANNY JAYA REGENCY REGIONAL ASSETS

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Articles Info

Received: 2021-06-07

Revised: 2021-10-10

Accepted: 2022-12-10

Keywords: criminal acts
of corruption, asset
management, process of
investigating

Abstract

This research aims to determine and analyze the implementation of accountability investigations at the Regional Financial and Asset Management Agency of Lanny Jaya Regency and to determine and analyze the factors that hinder the accountability investigation process at the Regional Financial and Asset Management Agency of Lanny Jaya Regency. In this research, the methods used are normative juridical research methods and empirical juridical research methods, supported by data collection techniques in the form of direct observation and interviews in the field so that valid and accountable data is obtained. The research results show that the process of investigating alleged criminal acts of corruption in the regional financial and asset management agency of Lanny Jaya Regency by the Papua Prosecutor's Office was carried out using several methods. One way is through judicial intelligence operations carried out by the Prosecutor's Intelligence team. In the investigation process, the Prosecutor's Office uses case development techniques by utilizing whistle blowers (internal informants) and justice collaborators (justice collaborators) to collect case data and facts. Apart from that, the Prosecutor's Office also applies investigative audit techniques as a method of searching and collecting data, information and other findings to ensure the truth or even reveal errors in facts. In investigative efforts, the Prosecutor's Office also coordinates with the Financial Audit Agency (BPK) or the Financial and Development Supervisory Agency (BPKP) to ensure the completeness and correctness of information related to corruption cases. Several obstacles faced by the Investigating Prosecutor in carrying out investigations into criminal acts of corruption in the regional financial and asset management agency of Lanny Jaya district. These obstacles include limited human resources, funding/budget sources, facilities and infrastructure, as well as access to areas which affect the smoothness and support of the investigation process.

I. Introduction

Corruption is a phenomenon that is widely known in Indonesia. Its existence is not limited only to government institutions such as legislative, judicial and executive, but can also occur in daily life and community activities. Corruption has become a feature typical in the administration of bureaucracy and business in Indonesia. However, this matter is not a problem exclusive to developing countries, because corruption has also been found in developed countries such as Europe and North America. Therefore, industrialized countries cannot advise countries developing issues of corruption.

Eradicating corruption is a very important task for Indonesia because corruption can damage people's lives and detrimental to state interests. Therefore, countermeasures and eradication of criminal acts of corruption is considered an external crime common in Indonesia. The Indonesian government has taken steps positive in efforts to eradicate corruption through various regulations, policies, and laws and regulations.¹

One of the policies implemented is Law Number 31 In 1999, which was later changed to Law Number 20 2001 concerning the Eradication of Corruption Crimes. This defines corruption as an act against the law detrimental to the country's finances or economy. Corruption can hinder National development. In society, corrupt practices can occur within various ways and involving people from various social and economic layers.

For more than 15 years, the Papua Province Special Autonomy Fund has been distributed. Even though the amount of funds is very large it should be possible helping Papua Province to progress further in regional development, but the facts show that this hope is not yet complete materialized. There are still many aspects that do not meet expectations, especially in the welfare of the Papuan people who live in mountainous areas.

Even though special autonomy funds have been allocated, in reality People in mountainous areas still live below decent standards. Living conditions in the area are far from adequate access to basic services such as education, health, infrastructure, and access to productive economy. Poverty and inequality still exist challenges faced by the Papuan people, especially those living in remote and isolated areas.

Factors such as difficulties in accessibility of mountainous areas,

¹ Fitriadi, B. 2019. *Analisis Yuridis Peran Kejaksaan Negeri Bengkalis Dalam Upaya Penegakan Hukum Pengembalian Keuangan Negara Dari Tindak Pidana Korupsi Yang Dilakukan Terdakwa*. Tesis. Islam Riau. hlm. 11

geographical challenges, as well as a lack of infrastructure and public services sufficient to be several things that influence this condition. Besides There are also problems of corruption and lack of efficient use of funds is the cause of the non-maximum allocation of the Special Autonomy Fund the.

The government needs to identify and overcome obstacles it more effectively. Serious effort is needed in optimizing use of special autonomy funds to ensure development sustainable and evenly distributed throughout Papua Province, including the region mountains. Increased access to public services, education, health, and adequate infrastructure are key to improving quality of life and welfare of the people in Papua Province as a whole comprehensive.

Article 3 of the Law states that every person who commits acts of enriching themselves or others or corporation in a way that is detrimental to state finances or the economy state, will be subject to life imprisonment or a minimum of 4 years and a maximum of 20 years, as well as a minimum fine of Rp. 200,000,000.00 and maximum Rp. 1,000,000,000.00.²

The existence of the Corruption Eradication Law (UU PTPK) is the hope for the Indonesian people in fighting corruption. However, eradicating corruption cases still faces difficulties, and Eradication steps have not gone smoothly to date. Corruption has become a chronic disease and has spread to all sectors government, even down to state-owned companies.³

Management of state finances is an integral part of implementation of state government. State financial management includes all activities of officials responsible for planning, implementation, supervision and accountability related to finance state in accordance with its position and authority. As Head Government, the President has an important role in the power to manage state finances, but not all of these powers held by the President. In return, some of that power given to the Minister of Finance as fiscal manager and representative government in ownership of separated state assets, as well to the minister or head of the institution serving as user budget or goods users in state ministries or institutions they lead.⁴

Case studies related to this can be found in the implementation of the

² Utami, T. B. 2007, *Kebijakan Hukum Pidana Dalam Menanggulangi Tindak Pidana*. Diponegoro. Bandung, hlm 47

³ Abdul Latief Huum, 2011, *Administrasi Dalam Praktik Tindak Pidana Korupsi*, Prenada Media Grub, Jakarta. hlm 11

⁴ Kurniawan, R. C. (2018). Sistem Pengaturan Kewenangan Penyidikan Dalam Pemberantasan Tindak Pidana Korupsi Di Indonesia. *Jurnal Ilmu Kepolisian*, 12(3), 2. <http://Www.Jurnalptik.Id/Index.Php/Jik/Article/View/69>

Law PTPK in various corruption cases in Indonesia. For example, in case corruption in the Papua provincial government sector after its implementation special autonomy, there is abuse of state finances and authority areas that have attracted the attention of the public. Many corruption cases involve civil servants and demonstrate low levels of knowledge in managing state finances.⁵

In Papua Province, there have been quite a few cases of corruption. This happened, for example in the case of KPK Chairman Firli Bahuri, who revealed that it already existed eight regional heads in Papua who have been caught in corruption cases since 2008. "From 2008 to 2022 there were at least 8 heads areas in Papua that are involved in corruption cases. The Corruption Eradication Commission determined three regional leaders in Papua as suspects in a corruption case. Activist The law requests that efforts be expanded to other areas in Papua, because of the strong allegations of corruption. Three regional leaders were appointed as The suspect by the KPK is Mimika Regent Eltinus Omaleng, Regent Central Mamberamo Ricky Ham Pagawak, and the Governor of Papua, Lukas Enembe.

Furthermore, the Papua High Prosecutor's Office has also appointed an official The Regent of Lanny Jaya, Papua, John Way, as a suspect in the alleged case corruption in regional head general election funds worth IDR 12.4 billion. This case It is also suspected that five officials within the regional government were involved local.⁶

To overcome this problem, the government needs to optimize more regional development by improving government institutions, improve the state financial management system, and carry out performance-based management reforms. Apart from that, it is also necessary increase understanding and awareness of the importance of eradication corruption among society and government officials. With Thus, it is hoped that steps to eradicate corruption will be successful run more effectively and succeed in preventing further corruption.

Based on the findings obtained based on literature studies and interviews that there is a lot of potential for corruption cases in regional asset and management agency (BPKAD) in Lanny Jaya Regency, Dari search results that there is potential for abuse of authority, embezzlement of assets, and accepting bribes where officials or employees are involved Lanny Jaya

⁵ Fitriadi, B. (2019). Analisis Yuridis Peran Kejaksaan Negeri Bengkalis Dalam Upaya Penegakan Hukum Pengembalian Keuangan Negara Dari Tindak Pidana Korupsi Yang Dilakukan Terdakwa. Tesis. Islam Riau

⁶ Kejaksaan Tinggi Papua, Data Tahun 2023

Regency BPKAD can utilize public funds for personal interests or certain groups, such as diverting funds to personal accounts, abuse of authority for personal interests or certain groups, Theft or embezzlement of regional assets by officials or employees who have access and control over these assets. Making forged documents to support unauthorized transactions or activities, and Giving bribes to parties who have control or influence asset management.

This causes budget waste due to contracts or price inflation or inefficient projects, Misuse of resources power can hinder investment and innovation in Lanny Jaya Regency. There is potential for abuse of authority by officials at BPKAD Lanny Jaya Regency takes advantage of its position or authority to award project contracts or regional assets to certain parties without through a transparent or fair process.

Furthermore, there is the possibility of manipulation of financial data, practices corruption by changing or manipulating financial data to conceal acts of corruption or present financial reports that are not accurate.⁷ And another potential is nepotism and collusion in practice corruption involving personal interests or related groups within employee recruitment, management of regional finances and assets, or distribution project in Lanny Jaya Regency.

Based on the analysis above, the author concludes: conducting research on Legal Analysis of Corruption Crimes Regarding Accountability in the Financial Management Agency and Lanny Jaya Regency Regional Assets.

2. Research Method

The type of research used in this case is normative juridical and Empirical Juridical. Normative juridical research is research that focuses on the analysis of statutory regulations and materials other written laws related to this research topic. This method has a descriptive nature, where research is carried out by researching library materials or secondary sources. Hence, the data type used in this research is secondary data.

Empirical Research is empirical research (field research) or Field research is research whose object is about symptoms, events and phenomena that occur in society, institutions or the country which is non-library in nature by looking at the phenomena found in public. Study is an important way in develop science and technology, which aims to presenting the truth systematically, methodologically and consistently. Every Scientific disciplines have different research methods, depending on the angle their respective viewpoints, points of

⁷ Kaligis, O.C., *Praktik Tebang Pilih Perkara Korupsi Jilid I*, Bandung: Almunir, Cetakan Pertama, 2008.

view and paradigms. Legal research too requires a specific legal research approach to discover the rule law, legal principles, and legal doctrines to answer issues issues faced.

3. Results And Discussion

A. Implementation of Management Agency Criminal Liability Investigations Lanny Jaya Regency Regional Finance and Assets.

In terms of law enforcement against criminal acts of corruption, it is necessary, Law enforcement officers need to have duties assigned by law invite as an investigator, as specified in the Book The Criminal Procedure Law (KUHP) Article 1 paragraph 1 states that what is meant by investigator is:

"Police officers of the Republic of Indonesia or civil servants certain civil servants who are given special authority by law to carry out an investigation."

This was then confirmed in Law Number 2 of 2022 Regarding the National Police of the Republic of Indonesia Article 14 Paragraph (1) letter g States that:

"In carrying out its main duties, the Republic of Indonesia police Indonesia is tasked with carrying out inquiries and investigations into All criminal acts are in accordance with criminal procedural laws and regulations other legislation".

Implementation of the accountability process investigation refers to a series of actions carried out by investigators to collect evidence and information related to financial and asset management. This investigation procedure is regulated by law and has steps steps to follow to find and disclose cases allegations of corruption.

Liability investigations are a complex process and requires close cooperation between various enforcement institutions law, such as the police, prosecutor's office and anti-corruption agencies. The purpose of The purpose of this investigation is to find strong facts to support the prosecution process against perpetrators of criminal acts of corruption and take the case to court to obtain justice.

Based on the literature review carried out before the process an investigation begins into a criminal act, the first step that must be carried out is the process of investigation by investigators associated with that matter. Law Number 8 of 1981 concerning Law Criminal Procedure states the meaning of investigation and inquiry in Article 1 numbers (2 and 5). Although the definition almost does not have significant differences in meaning, both are interconnected and serves to investigate criminal incidents.

The success of the criminal investigation process will be very important affects the chances of success in prosecution by the Prosecutor General at the court hearing later. In other words, the results of the investigation successful ones will be a strong basis for prosecutors to bring case to court and reach a fair decision. So therefore, the inquiry and investigation process has an important role in ensure the smoothness and success of the legal process for actions criminal.

In the context of investigating criminal acts of corruption, this currently applies The Corruption Crime Law refers to the Law Number. 31 of 1999 concerning Eradication of Corruption Crimes has undergone changes through Law Number. 20 of 2001. Article 26 of the law states that: "The process of investigation, prosecution and examination in court related to criminal acts of corruption are carried out in accordance with the law applicable criminal procedures, unless otherwise regulated by law invite".⁸

The Prosecutor's Office has the authority to carry out investigations into corruption cases, especially those related to management regional finances and assets. This authority is in accordance with the provisions provisions that have been explained previously and related reasons certain conditions that enable the Commission to take over investigations and prosecution of criminal acts of corruption which are being handled by the Police or Prosecutor's Office. In certain cases, the Commission has the right to take over the process of investigating and prosecuting ongoing criminal acts of corruption carried out by the Police or Prosecutor's Office.

This can be done with certain reasons regulated in the applicable legal provisions. The purpose of this takeover is to ensure case handling Corruption operates effectively and transparently.⁹ Thus, the Prosecutor's Office has an important role in investigating and prosecuting corruption cases, especially those related to the management of regional finances and assets, and the Commission has the authority to take over this process if considered necessary for the successful handling of corruption cases whole.

One of the weaknesses in managing regional finances and assets in Lanny Jaya Regency is a lack of transparency and accountability. Matter this occurs when the use of public funds and regional assets is not disclosed openly and clearly to the people of Lanny Jaya Regency or parties interested parties. Lack of transparency can making it difficult for the public to monitor and supervise how funds are funded public use and regional assets managed. As a result, practice may occur corruption, misuse of funds, or inefficient project financing and

⁸ R. Wiyono, *Pembahasan Undang-Undang Pemberantasan Tindak Pidana Korupsi*, Sinar Grafika, Jakarta, 2006, hlm. 30.

⁹ Chaeruddin, *Tindak Pidana Korupsi*, Aditama, Jakarta, 2017, hlm 17.

effective. Low accountability also makes it difficult for the parties involved responsible to be held accountable for actions or decisions taken regarding regional financial and asset management.

Apart from that, another weakness is a lack of understanding and capacity in terms of managing regional finances and assets among the community local government. This can lead to inappropriate decisions in the allocation and use of funds, as well as a lack of supervision of valuable regional asset. Therefore, to improve management regional finances and assets in Lanny Jaya Regency, it is important to implement the principles of high transparency and accountability. System Good reporting and accountability must be implemented so that the public and interested parties can easily monitor and evaluate the management of regional funds and assets. Apart from that, the government regions also need to increase understanding and capacity in matters financial and asset management, so that you can make informed decisions more precise and efficient in managing public resources.

Corruption in bureaucratic environments often occurs more frequently than with other sectors. Several cases show that the system is bureaucratic could be the cause of corruption in it. For example, boss ordering subordinates to cut work budgets within the agency managing regional finances and assets, and subordinates carrying out orders as part of his job duties.

Corruption crimes in a bureaucratic environment are not always intentional the culprit. There are two groups of bureaucrats involved in corruption cases. First, there is a group of bureaucrats who deliberately commit corruption. Second, there is a group of bureaucrats who are involved in corruption because they receive orders or pressure from superiors or positions. Subordinates in the second group may be forced to carry out orders from their superiors without being able to refuse them.

It is important for law enforcement to uphold justice and transparency in handling corruption cases. That way, you can creates a deterrent effect and gives a signal that acts of corruption are not will be tolerated and will receive appropriate punishment. this effort is an important step in fighting corruption and ensuring integrity in managing regional finances and assets.

To overcome corruption in the management of regional finances and assets, close cooperation between law enforcement agencies, government and public. Strict supervision, transparency and high accountability will be an effective step to prevent and eradicate corruption in regional level.

In the process of investigating cases of criminal acts of corruption in management regional finances and assets carried out by the prosecutor's office, are carried out based on the guidelines regulated in the Criminal Procedure Law (KUHP). The Criminal Procedure Code states that an investigation is a series actions carried out by investigators in accordance with legal provisions for search

for and collect evidence that can explain the criminal act happened and found the person who was the suspect.

In addition, it is also important to ensure that all legal processes, including the use of legal intelligence, remains within the bounds of the law and respect human rights. The use of legal intelligence must be carried out in good faith and transparency so that the results of the investigation can be obtained legally used in court.

From the previous description, it can be concluded that the Papuan Prosecutor's Office in handling criminal acts of corruption related to management regional finances and assets, using an enforcement approach through judicial intelligence operations activities by the Prosecutor's Intelligence ranks. In stages investigation, the Prosecutor's Office applies case development techniques with rely on the help of whistle blowers (information revealers) and justice collaborator (justice collaborator) to help collect data and facts related to the case being handled. Apart from that, the Prosecutor's Office too apply investigative audit techniques as a method to search for and collect data, information and other findings in order to obtain truth or identify possible errors in the facts related to criminal acts of corruption that are being investigated.

B. Factors that Inhibit the Criminal Investigation Process Corruption in Regency Regional Financial and Asset Management Agencies Lanny Jaya

As explained in the previous section, handling criminal acts of corruption in the management of regional finances and assets were committed by the Papua Provincial Prosecutor's Office is carried out through enforcement steps, namely judicial intelligence operations activities carried out by Intelligence members Attorney. In the investigation stage, case development techniques are applied by utilizing whistle blowers and justice collaborators. Additionally, for collecting case data and facts, the Prosecutor's Office uses audit techniques investigative as a method of searching and collecting data, information, and other findings in order to uncover the truth or what might be error regarding a fact.

In the context of handling criminal acts of corruption that occurred in management of regional finances and assets in the Papua region, Provincial Prosecutor's Office Papua implemented several steps in its efforts to uncover and take action against perpetrators of corruption.

1. **Judicial Intelligence Operations Activities:** The Prosecutor's Office uses an approach judicial intelligence operations, involving members of the Prosecutor's Office intelligence carry out crime investigation and prevention measures corruption. These judicial intelligence operations focus on gathering information and data related to corruption cases and assist the investigation process.

2. Use of Whistle Blower and Justice Collaborator: In phase investigation, the Prosecutor's Office relies on whistle blowers and justice collaborators. A whistle bower is someone who gives out confidential information regarding corrupt practices to the authorities. Meanwhile justice A collaborator is a witness or party involved in a criminal act of corruption and willing to cooperate with the Prosecutor's Office in uncovering the perpetrator other.
3. Investigative Audit Techniques: In addition, the Prosecutor's Office uses audit techniques investigative to collect data, information and findings related to cases corruption. This technique involves in-depth examination and analysis of financial reports, transactions, and other documents for identify any indications or evidence of corruption.

The purpose of all the steps and techniques used is: to find strong evidence related to corruption cases, identify the perpetrators, and bring them to justice responsible for their actions that cause financial harm state and regional assets. Thus, the Papua Provincial Prosecutor's Office strive to ensure truth and fairness in the process law enforcement against criminal acts of corruption in the region.

Papua's high prosecutor's office faces several internal obstacles his efforts to uncover cases of criminal acts of corruption that occurred in Lanny Jaya Regency regional financial and asset management agency.

Procedures and mechanisms formation of an investigation team and supervision of criminal case investigations by the District Attorney's Office. The investigation team was formed based on an Order Investigations issued by the Head of the District Prosecutor's Office or officials level below in the name and knowledge of the Head of the District Prosecutor's Office. In forming the investigation team, the District Attorney's Office prioritized Prosecutors who are members of the investigation team, who may have collect initial evidence related to suspected criminal acts.

Based on the provisions above, it is stated that after investigation Once completed, the investigator must immediately submit the case file to the prosecutor general. After that, the case file is sent by the investigator to the District Attorney's Office. After the case files are received by the Investigator, the Public Prosecutor has them obligation to study and examine the case file. Inspection completeness of the case files, both in terms of formal and material, must be completed within a maximum of 14 days. Within 7 days, the Public Prosecutor must decide whether the case file is complete or not still not enough. If the Public Prosecutor is of the opinion that completeness formal or material case files are inadequate, then a P-18 will be issued (notification of the results of the investigation is not yet complete), and the case file will be returned to investigators.

After the public prosecutor returns the results of the investigation because

deemed incomplete, investigators must immediately carry out an investigation addition. This additional investigation aims to complete the information or there is still insufficient or inadequate evidence in the case file. Instruction the instructions given by the public prosecutor will serve as a guide for investigators in carrying out this additional investigation. Additional investigation is necessary completed within 14 days so that the legal process continues smoothly efficient. During this process, investigators must work according to the directions of public prosecutor and attempts to collect evidence and information required carefully and thoroughly.

After additional investigations are completed, the case files will be examined again by the Public Prosecutor. If the case file is considered complete, it is good in terms of formal (administrative requirements) and material (case contents and evidence sufficient), then a P-21 will be issued as a sign that the process the investigation has met legal requirements.¹⁰ Next, the Prosecutor The public must immediately prepare an indictment, which will become the basis for trial process in court.

In the Prosecutor's efforts to handle criminal acts of corruption in regions, they often face challenges that originate from internally and external to the Prosecutor's Office. These challenges arise along with situation and conditions of the Prosecutor's Office in combating criminal acts of corruption in various regions. According to him, these obstacles are common Efforts to resolve criminal acts of corruption in the Prosecutor's Office include three things main:

The number of Investigating Prosecutors on duty intelligence and inspection activities in the field are limited. Apart from that, there are limited funds or budget to handle cases in stages investigation. There are many activities outside the office that must be done, such as observation, coordination with the Financial Audit Agency and Development (BPKP), as well as the use of audit expert services from outside the environment Attorney. All of this complicates the process of investigating criminal cases corruption, especially related to financial and asset management areas, plus limitations in the facilities and means required for supporting and facilitating investigative activities is the main factor influence the handling of corruption cases. Lack of Infrastructure support can hinder efficiency and effectiveness investigation, which in turn can slow down the disclosure of the case" There are also technical obstacles in disclosing criminal cases corruption when the suspect becomes a fugitive or is on the wanted list person (DPO).¹¹

¹⁰ Satria Ferry, "Eksistensi Kejaksaan Tinggi Aceh Dalam Melakukan Penyidikan Perkara Tindak Pidana Korupsi", *Kanun Jurnal Ilmu Hukum*, Vol. 19, No. 3, Agustus, 2017, hal.267

¹¹ Syamsudin, M. Faktor-Faktor Sosiolegal yang Menentukan dalam Penanganan Perkara Korupsi di Pengadilan. *Jurnal Hukum*. Vol. 17 No.3 Juli 2010. Yogyakarta.

In facing these challenges, the Prosecutor's Office needs to make efforts to find the right solution, such as improving coordination with other agencies, optimizing the use of existing resources, and advocating so that budget and facility needs are better met. Apart from that, it is also important for the government and related institutions to provide adequate support in efforts to eradicate criminal acts of corruption, because this criminal act is detrimental to the state and society at large. With joint efforts and good synergy, it is hoped that criminal cases will be handled. Corruption crimes can be carried out more effectively and transparently, as well as provide deterrent effect for the perpetrators of these crimes.

When the suspect of a criminal act of corruption is a superior, such as a head or the head of an agency or government, this is also an obstacle under investigation. This is because the witnesses were questioned is his subordinate or underling. Often, those subordinates don't provide comprehensive or clear information, so that the information is provided is incomplete or inaccurate.

These obstacles complicate the investigation process because hinder the collection of evidence and information needed to reveal and prosecute perpetrators of criminal acts of corruption fairly and completely. To overcome this problem, good cooperation and coordination is needed between the Prosecutor's Office, BPK/BPKP, and other related agencies to ensure the legal process runs more efficiently and effectively in handling cases corruption.

From the results of interviews conducted by the author, it is known that the main obstacle in investigating corruption cases is technical obstacles, especially related to the Agency's auditor's calculations Financial Auditor/Financial and Development Supervisory Agency (BPK/BPKP). The Prosecutor's Office requested assistance from the BPK/BPKP to carry out calculations of state money losses so that more data is obtained accurate. This technical obstacle arises because the BPK/BPKP often requests it additional data from the Prosecutor's Office to complete financial details. In process, the Prosecutor's Office must immediately search for and collect data related to the financial audit of an agency, especially if the agency These are government agencies that have caused financial losses country. Request and provision of data between the Prosecutor's Office and BPK/BPKP This causes the auditor's calculation process to be slow. This matter made worse if the investigation is carried out in a District Court located far away from BPK/BPKP which is usually located in the province.

These technical obstacles certainly affect the efficiency of the investigation process. However, it is important to ensure that the data used in the calculations is correct State money losses are truly accurate and can be accounted for. Collaborative efforts between the Prosecutor's Office and BPK/BPKP need to be increased, as well There must be a solution to overcome geographical barriers for the counting process audits can take place more quickly and efficiently. That

way, process handling cases of criminal acts of corruption can run better and has a positive impact on eradicating corruption in Indonesia.

Based on the results of research and literature studies that in the body management of regional finances and assets of Lanny Jaya district, Investigating Attorney face several obstacles that affect the investigation of the crime corruption crime. These challenges cover several aspects, such as limited human resources, funding/budget sources, facilities and infrastructure, as well as access to areas that affect the smooth running and support for the investigation process. Limited human resources is one of the main problems in handling corruption cases in the region the. The limited number of Investigating Prosecutors can have an influence their ability to conduct a thorough investigation and efficient.

Budget constraints also influence handling efforts corruption. Limited financial resources and budgets make things difficult for Investigating Prosecutors in meeting operational and investigative needs needed to uncover corruption cases. Apart from that, the facilities and infrastructure are inadequate is also an obstacle. The existence of facilities and equipment limited can hamper the effectiveness of the Investigating Prosecutor's work, especially in collect evidence and information related to corruption cases. Access to the area being remote or difficult to reach is also an obstacle in the investigation process. Areas with difficult access can slow down the investigative team reach the scene of the incident, ask for information from witnesses, or collect information important evidence.

All of these factors are challenges that must be overcome in order handling corruption cases in regional financial and asset management bodies Lanny Jaya district can run more effectively. Efforts to overcome these obstacles include increasing human resources, allocation adequate budget, improvement of facilities and infrastructure, as well as increased accessibility to remote areas. By overcoming these challenges, It is hoped that the handling of corruption cases in the area can progress more smoothly and provide a deterrent effect for perpetrators of criminal acts of corruption, so that strengthening efforts to eradicate corruption in Indonesia.

4. Conclusion

Based on the descriptions in the previous chapters, as well as the research data obtained, the conclusions that can be put forward in this writing are in practice, the role of banking in preventing criminal acts of online gambling has not been carried out as the aim and objective of implementing the know your customer principle and/or the principle of Customer Due Diligence, as well as the principle of Exchange Due Diligence. As a result of the lack of clarity in legal regulations which place banking institutions in a passive position in disclosing bank secrets, as regulated in Law Number 10 of 1998 concerning Banking and

Financial Services Authority Regulation Number: 12/POJK.01/2017 concerning Implementation of the Anti-Money Laundering Program and Prevention of Terrorism Financing in the Financial Services Sector.

Several obstacles faced by the Investigating Prosecutor in carrying out investigation of criminal acts of corruption in financial management bodies and regional assets of Lanny Jaya district. These obstacles includes limited human resources, funding sources/budget, facilities and infrastructure, as well as access to areas influencing the smoothness and support of the investigation process. All of these factors are challenges that need to be overcome to ensure the effectiveness of handling corruption cases in the area.

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