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Legal Position Of Substitute Money As A Preferent Right In Corruption Cases

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Abstract

Corruption is a form of crime that has a broad impact on the social, economic, and political development of a country. Law enforcement in corruption crimes is not only aimed at imposing sanctions on the perpetrators, but also to recover state losses through replacement money. The purpose of this study is to analyze the legal position of replacement money as a privilege in corruption cases. This type of research is normative juridical (legal research) with a statutory and conceptual approach. The author uses three types of legal materials, namely primary legal materials, secondary legal materials, and tertiary legal materials. The legal material search technique that the author applies is a literature study to find primary legal materials and secondary legal materials as well as expert opinions. The legal material analysis technique used in this study is systematic and grammatical interpretation. The results of the study show that the legal position of substitute money in corruption cases gives priority to recovering state losses over other debts. In Indonesian law, substitute money must be paid by corrupt individuals as part of their punishment, ensuring the state can reclaim lost assets before fulfilling other obligations, such as civil debts. This prioritization, outlined in the Corruption Crime Law (UU Tipikor), reflects the state's commitment to recovering financial losses and deterring future corruption by emphasizing both legal and financial consequences for perpetrators.

Keywords: Law on substitute money, Privileges, Corruption Crimes

INTRODUCTION

Good governance and responsible management of state finances are mandated by the 1945 Constitution of the Republic of Indonesia, as the state constitution requires accountable management of state finances in order to run the government in order to prevent deviations and/or misuse of state finances or the potential for criminal acts of corruption that can result in state financial losses.

Corruption that results in state financial losses is one of the crucial problems in Indonesia that requires hard work from all parties, especially government institutions and law enforcement to resolve the problem. In order to achieve the state's goals, state financial losses that occur due to unlawful acts in their management must be returned so that state finances return to their original state. Within the scope of efforts to recover state financial losses, positive laws were formed as contained in the Corruption Eradication Law (Saidi, 2008).

For the sustainability of the economy and the progress of the state as a whole, optimizing the legal system for returning state financial losses has a very important role. Because only with regulations in the form of good legal arrangements can a healthy climate be created for the state economy so that it can succeed in implementing development in all fields. On the other hand, if the economy is not healthy, of course the country will be depressed in running the wheels of development activities, the impact of which will be felt by the community itself. Therefore, it is important to optimize the arrangement of legal arrangements. Indonesia is a country of law that has substantial legal instruments. This is shown by the implementation of Law Number 31 of 1999 concerning the eradication of criminal acts of corruption, as amended by Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption (UU PTPK), which regulates the entire concept of criminal acts of corruption materially and formal case resolution procedures.

The benefits in enforcing the law on corruption crimes are realized by maximizing the return of state financial losses as a legal consequence of the fulfillment of the elements of state financial losses as formulated in the provisions of Article 2 paragraph (1) and/or Article 3 of the PTPK Law. The provisions related to the return of state financial losses are accommodated in Article 18 paragraph (1) letter b of the PTPK Law which stipulates that the imposition of additional criminal penalties in the form of payment of replacement money as much as possible equal to the assets obtained from corruption crimes, to maximize the return of state financial losses. In addition, Article 18 paragraph (2) of the PTPK Law states that if the convict does not pay replacement money within 1 (one) month after the decision becomes final, his assets can be confiscated and auctioned by the Prosecutor to cover the payment of replacement money.

However, problems arise when the defendant who has been sentenced to replacement money is declared bankrupt by the Commercial Court. Bankruptcy is a process in which a commercial court sentences a debtor to bankruptcy for not paying his debts (Lontoh et al., 2001).

If it is proven that the requirements mentioned in Article 2 paragraph (1) of Law Number 37 of 2004 concerning Bankruptcy and PKPU are met, namely the debtor has two or more creditors and does not pay off at least one debt that is due and collectible, the authorized commercial court will declare the debtor bankrupt. The requirement for 2 (two) creditors as regulated in the Bankruptcy and PKPU Law is the implementation of the provisions of Article 1132 of the Civil Code ("KUHPer") which reads: "The goods are collateral for all those who have credit for them; the income from the sale of the goods is divided according to balance, namely according to the size of each, unless there is a legitimate reason for priority among the creditors." The bankruptcy decision by the panel of judges of the commercial court results in the debtor losing his civil rights to control and manage the assets that have been placed in general confiscation status. After the general confiscation is carried out, the bankruptcy estate of the bankrupt debtor is under the supervision of the supervising judge and under the supervision of the Inheritance Office or curator appointed by the panel of judges of the commercial court (Nating, 2004).

The curator determines the bankruptcy estate, which will be used to pay all debts of the bankrupt debtor. Then, the curator determines how many creditors can be paid with the bankruptcy estate and divides it according to the Creditor List Plan to determine which creditors will receive payment from the bankruptcy estate. The priority of creditors' rights to have their receivables paid off is regulated by statutory regulations, one of which is in the Bankruptcy and PKPU Law (Sutan, 2016).

Bankruptcy creditors can be divided into three types, according to H. Man S. Sastrawidjaja, based on their level: separatist creditors, preferred creditors, and concurrent creditors. Separatist creditors are those who can exercise their rights as if there was no bankruptcy. Including separatist creditors, such as pawnholders, fiduciary security holders, mortgages, mortgages, and other material collateral (Sastrawidjaja, 2006).

However, Articles 1139 and 1149 of the Civil Code define preferred creditors as creditors with special rights, as stated in Article 1134 paragraph (1) of the Civil Code, which states that "Special rights are rights that are given by law to a creditor so that his level is higher than that of other creditors, solely based on the nature of his receivables." Meanwhile, concurrent creditors are creditors who do not have special rights so that their position is the same as each other (Sastrawidjaja, 2006). Then based on Article 21 paragraph (1) of Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures ("KUP Law"), it states that the State has priority rights over tax bills, in this case the state has the position as a preferred creditor who is stated to have priority rights or preference rights over goods belonging to the Taxpayer which will be auctioned in public. Meanwhile, payments to other creditors are settled after the tax debt is paid off.

This article is intended to provide an opportunity for the state to get a portion in advance from other creditors of the proceeds from the auction of goods from the bankrupt estate in order to cover or pay off its tax debt.

However, state receivables related to the payment of replacement money that must be prioritized by the convict have not been regulated in the Law. So that if the convict who is sentenced to additional criminal penalties in the form of replacement money is declared bankrupt by the Commercial Court, the state does not have priority rights or preferential rights over the goods of the convict that have been included in the bankruptcy estate because the Estates Office or the curator appointed by the panel of judges of the Commercial Court has carried out a general seizure and made payments in advance to other creditors.

Article 1139 of the Civil Code explains the receivables that are prioritized over certain goods, namely:

Court fees;

arrears in rent for land or buildings, and costs to repair them which according to law are borne by the tenant;

1. Unpaid purchase price of movable goods;
2. Costs of saving goods, these costs are incurred to ensure that certain goods are not destroyed;
3. Wages of craftsmen who work on goods, such as a tailor, etc. The definition of "craftsman" here does not only include those who actually carry out the work, but also the entrepreneur who orders the work to the executor;
4. Receivables from a lodging house entrepreneur, which are caused by providing lodging and food to an overnight guest;
5. Transportation wages;
6. Costs/wages of a bricklayer, carpenter and other craftsmen who construct, add to or repair buildings; and 9) State receivables from employees who cause losses to the government due to negligence, errors or violations in carrying out their positions.

Article 1139 of the Civil Code, point 9 (nine), stipulates that state receivables against employees who have harmed the government due to negligence, errors, or violations in their duties are among the receivables that are prioritized. However, it is not explicitly stated whether state receivables for payment of replacement money are included in Article 1139 of the Civil Code. Thus, the estate office or curator never prioritizes state receivables in terms of payment of replacement money.

Because restitution has not been regulated as a prioritized or preferred right, the payment of restitution from a convicted person declared bankrupt cannot take precedence. So that the goods of the convict that have been confiscated by the public by the curator or Balai Harta Peninggalan, it is difficult for the prosecutor to carry out execution confiscation to cover the payment of restitution that has not been paid by the convict as a return of state financial losses (Virdiansyah & Sulastri, 2023). If the convict finally serves imprisonment as a substitute for the unpaid restitution in accordance with Article 18 paragraph (3) of the PTPK Law, the state will be further disadvantaged because there is no return of state financial losses.

Previous research by Rahim & Asma (2020) shows that many convicts prefer to serve imprisonment rather than pay restitution. This is due to the legal substance that allows judges to provide subsidiary punishment options so that convicts can choose between paying restitution or serving a prison sentence. As a result, the main purpose of restitution to restore state financial losses is not achieved because it is replaced by imprisonment. This is also exacerbated by the lack of coordination between the parties responsible for the process of recovering state losses. Another study by Rahman (2024) added that the process of returning state finances through the payment of restitution takes a long time due to a series of legal procedures, from investigation to resolution of corruption crimes. According to the rules, defendants who are found guilty are obliged to return the proceeds of corruption to restore state finances. However, additional prison sentences often prevent the state from recovering these losses.

To prevent this from happening, an adequate legal umbrella is needed, such as adequate laws and other government regulations, which facilitate the legal regulation of the recovery of state financial losses, especially through the payment of restitution which has preferential rights in the event that the convicted person is declared bankrupt. With this legal umbrella, it will be more optimal in realizing the return of state financial losses.

The problem of the lack of regulation of restitution as a preferred right is a problem of incomplete norms that is interesting to study in depth, based on this, the author will write a thesis research on the legal position of restitution as a preferred right. Based on this, the author raises it into a scientific work in the form of a thesis entitled, "*Legal Position Of Replacement Money As A Preference Right In Corruption Cases*"

RESEARCH METHODS

This type of research is normative legal research with a statutory and conceptual approach. Normative legal research is a type of research based on primary legal materials by reviewing relevant theories, concepts, principles, and legal regulations. By investigating library materials or secondary data, this research focuses on library legal research (Marzuki, 2011). The author uses three types of legal materials, namely primary legal materials, secondary legal materials, and tertiary legal materials. The legal material search technique that the author applies is a literature study to find primary legal materials and secondary legal materials as well as expert opinions. The study also uses internet searches to study and analyze in answering the legal issues that the author discusses in this study (Sunggono, 2023). The legal material analysis technique used in this study is systematic and grammatical interpretation.

RESULT AND DISCUSSION

The establishment of a state aims to achieve people's prosperity by creating a system that allows for the achievement of welfare, security, and justice for all citizens. The state was established to regulate life together in an orderly and regular manner, so that people can live safely and prosperously (Sutrisno et al., 2020). In organizing a state, the rule of law is an important foundation for creating a just, orderly, and orderly order of life. A state based on law ensures that all policies, government actions, and interactions between citizens are carried out based on clear and non-arbitrary rules. The rule of law provides a framework that protects individual rights and maintains a balance between state power and citizen freedom. Without a strong rule of law, the state can fall into chaos or authoritarian rule where power is used arbitrarily, harming the public interest (Supena, 2023).

The implementation of the principle of the rule of law in Indonesia highly prioritizes the protection of human rights (HAM) as one of the main elements underlying the existence of a rule of law. The state is responsible for creating and enforcing rules that protect individual rights, including the right to life, opinion, association, and access to justice (Arifin, 2023). This is reflected in the 1945 Constitution, especially Articles 28A to 28J, which regulate various human rights that must be respected and protected by the state. In addition, Indonesia also has various legal institutions and mechanisms, such as the National Human Rights Commission (Komnas HAM) and the judiciary, which function to handle human rights violations and ensure that every individual can access justice. With efforts to protect human rights, the rule of law of Indonesia is committed to realizing social justice for all people, as well as creating an environment conducive to the development and respect for human dignity (Triadi & Pangaribuan, 2024).

The rule of law in Indonesia, which is based on Pancasila and the 1945 Constitution, has slightly different characteristics compared to the concept of a rule of law commonly applied in the Western world. One of the main differences lies in the integration of local wisdom values and the philosophy of Pancasila as the basis of the state (Hasan et al., 2024). Pancasila not only functions as an ideological foundation, but also reflects moral and ethical values that guide national and state life. Law is not only understood as a formal norm, but also as a reflection of the social and cultural values of Indonesian society.

The implementation of the rule of law in Indonesia is indeed greatly influenced by the principle of deliberation to reach consensus, which is one of the core values of Pancasila. This principle prioritizes the involvement of all parties in the decision-making process, so that every voice is considered important in reaching a mutually beneficial agreement (Wijayanto, 2022). This aims to create a sense of togetherness and solidarity among members of society, as well as avoid conflicts that may arise due to differences of opinion. In this way, public policy in Indonesia emphasizes more on achieving collective welfare, not just individual gain. This deliberation process reflects the characteristics of Indonesian society which is thick with the values of mutual cooperation and tolerance (Sacipto, 2022).

In contrast, in many Western countries, the approach to the rule of law tends to emphasize the principle of individualism and the protection of human rights as an entity separate from collective interests. There, the law is often applied with a focus on protecting individual rights absolutely, without considering the broader social impacts. This can create tension between individual rights and the interests of society as a whole (Nurdin & Athahira, 2022). Therefore, although there is a similarity in the commitment to upholding law and justice, the implementation of the rule of law in Indonesia shows a closer attachment to cultural and social values that prioritize the balance between individual rights and collective interests, making it unique and different from the approach commonly applied in Western countries (Bima et al., 2023).

The concept of Indonesia as a state of law is clearly stated in the Explanation of the 1945 Constitution. In the General Explanation section, the 1945 Constitution emphasizes that "Indonesia is a state based on law (rechtsstaat), not based on mere power (machtsstaat)." This statement emphasizes that Indonesia adheres to the principle of a state of law, where law is the main basis for organizing the state, not power that is exercised arbitrarily (Basuki & Subiyakto, 2022). As a state of law, Indonesia regulates that all government actions and relations between the state and its people must be based on clear and transparent laws. This means that no individual, including state officials, is above the law. These principles of a state of law are also reflected in the implementation of fair justice, guaranteed human rights, and the existence of a checks and balances mechanism between the executive, legislative, and judicial powers. This shows that the Indonesian state is committed to upholding the supremacy of law in order to protect the interests of the people (Arliman, 2020).

Law is also a tool to achieve social, economic, and political justice. In a state of law, public officials and citizens are equally subject to the law, thus preventing abuse of power and corruption. Fair and non-discriminatory law enforcement ensures that everyone is treated equally before the law, and provides a legitimate dispute resolution mechanism. With legal certainty, people can feel safe and confident that their rights are protected, and have clear guidelines in exercising their rights and obligations as citizens (Iswardhana, 2023).

Legal certainty is one of the main pillars in the implementation of a state of law that provides assurance to the community that their rights will be respected and protected. With legal certainty, every individual has confidence that there are clear norms and regulations that govern life together, so that they can feel safe in carrying out their daily activities. When the law is enforced consistently and fairly, the community will be more confident in expressing opinions, participating in social activities, and exercising their rights without fear of abuse of power or arbitrary actions from other parties (Kustanto, 2022).

Legal certainty plays an important role in providing clear guidelines for the community in exercising their rights and obligations as citizens. With a good understanding of applicable regulations and norms, individuals can actively participate in community and state life. Knowledge of the law enables people to make wise and responsible decisions, based on accurate and reliable information. In this context, legal certainty serves as a foundation for creating legal awareness among the community, so that they appreciate the legal process more and are involved in maintaining order and social justice (Kristianti, 2021).

High legal awareness in society contributes to better social and economic stability. When citizens understand and respect the law, they are more likely to carry out their obligations and comply with existing regulations. This creates a conducive environment for the growth and development of society as a whole, where people can collaborate in solving problems and innovating. Thus, legal certainty not only supports justice but also serves as a major driver for social and economic progress, which is very important for the welfare of society in the future (Putra et al., 2023).

Actions that cause state losses, whether intentional or not, must go through an administrative mechanism first before proceeding to criminal handling. This administrative mechanism includes inspection and supervision steps by relevant authorities, such as the Supreme Audit Agency (BPK) or internal government institutions, to identify losses and request repairs or refunds. If the loss can be repaired or refunded through administrative channels, criminal law action is not always taken (Kholiq et al., 2021). This approach is based on the principle of ultimum remedium, which means that criminal law is used as a last resort. This means that criminal sanctions are only applied if other mechanisms, such as administrative or civil efforts, are ineffective in recovering state losses or in correcting errors. This principle encourages problem solving through non-criminal channels first to avoid over-criminalization and maintain a balance between law enforcement and justice. However, if the state loss is caused by deliberate or systemic corruption, then criminal sanctions will be applied immediately, considering the severity of the impact caused (Syamsuddin, 2020).

The Corruption Eradication Commission (KPK) emphasized that criminal acts of corruption have a very broad impact and are detrimental to various aspects of people's lives. The losses caused by corruption are not only limited to state financial losses, but also hinder the overall social and economic development process. When the state budget or public development projects are misused by corrupt individuals or groups, funds that should be used for public services, education, health, and infrastructure actually flow into private pockets. This has a direct impact on increasing poverty and unemployment rates, because investments that should create jobs are hampered, so that the business climate is not conducive (Ginting, 2023).

Furthermore, corruption also causes significant environmental damage. In the context of mining permits and forest management, for example, violations of environmental standards are often tolerated for the sake of short-term economic interests. This practice not only accelerates environmental destruction but also increases the frequency of natural disasters such as floods and landslides. This environmentally damaging corruption has dangerous long-term impacts, threatening people's welfare and undermining public trust in government. Thus, corruption not only destroys the integrity of the governance system but also has a detrimental domino effect on sustainable development and the welfare of future generations (Ramadhani et al., 2021).

Corruption is the act of abusing power, authority, or position for personal gain, usually involving bribery, embezzlement, or manipulation of public resources. This act involves violations of law and ethics that are detrimental to society at large, because it hinders economic, social, and political development. Corruption can occur at various levels of government, public institutions, and the private sector (Ariyanti & Ariyani, 2020). Corruption is categorized as an extraordinary crime because the impact it causes is very broad and damaging. Corruption not only causes economic losses to the state, but also weakens the system of government, exacerbates social injustice, and hinders development. Because of its systemic nature and involves many parties with high power and position, corruption is often difficult to eradicate (Fauzia & Hamdani, 2022).

Corruption, as a serious crime, is regulated in two main types of law in Indonesia, namely material law and formal law. Material law regulated in the Criminal Code (KUHP) defines acts that are considered crimes, including corruption. However, due to the complex and widespread nature of corruption, the criminal provisions in the Criminal Code are considered insufficient, so Law Number 31 of 1999 was born as amended by Law Number 20 of 2001 to regulate corruption in more detail (Hasanah, 2021).

Formal law regulated in the Criminal Procedure Code (KUHAP) plays a vital role in the law enforcement process in Indonesia, especially in handling corruption cases. The Criminal Procedure Code provides clear guidance on each stage, from investigation to trial, so that law enforcers can carry out their duties transparently and in accordance with procedures. The provisions in the Criminal Procedure Code, such as procedures for examination, searches, and the rights of suspects, aim to protect justice and ensure that the legal process is carried out fairly (Muqorobin & Arief, 2020).

Although the Criminal Code and Criminal Procedure Code are fundamental legal bases, handling corruption requires a more specific approach considering its complex characteristics and broad impact on society and the state. Therefore, the Corruption Eradication Law was enacted to provide more comprehensive specific provisions in addressing this problem. This law complements formal law by providing additional instruments, such as asset confiscation and preventive measures, which are needed to effectively eradicate corrupt practices and restore public confidence in the legal system (Muqorobin & Arief, 2020).

Law Number 31 of 1999, which was later amended by Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, is a very important legal basis in efforts to eradicate corruption in Indonesia. This law regulates formal and material aspects in handling corruption cases. Formally, this law regulates legal procedures for investigations, inquiries, and prosecutions of corruption cases, and gives law enforcement more authority to carry out wiretapping, confiscation, and other preventive measures. Meanwhile, materially, this law clearly formulates the definition and elements of criminal acts of corruption, types of crimes that are classified as corruption, and legal sanctions, both imprisonment, fines, and payment of compensation (Maharadja et al., 2021). In addition, this law also emphasizes efforts to recover state losses and involves the role of the community in eradicating corruption. This regulation is also combined with other regulations such as regulations related to money laundering and the establishment of special institutions such as the Corruption Eradication Committee.

In handling corruption crimes, the obligation to pay compensation has an important purpose in the law enforcement process. In addition to being a form of moral responsibility for the perpetrator, compensation also functions as a preventive measure to prevent similar actions from happening again in the future. With this obligation, it is hoped that perpetrators of corruption will be aware of the negative impacts of their actions and understand that the legal consequences are not only in the form of imprisonment, but also the financial impacts that must be borne (Hartika et al., 2022).

In addition, the judge's decision to set compensation as an additional condition in his decision reflects the commitment of the justice system to restore the losses suffered by the state. This process not only involves calculating the amount of losses incurred, but also considering the perpetrator's financial ability to pay the compensation. This is important so that the decision taken is fair and proportional, so that it does not burden the perpetrator excessively, but still prioritizes the public interest and justice for society (Zulfikar, 2022).

In its implementation, the Corruption Crime Law authorizes judges to determine the obligation to pay compensation as one of the additional sanctions in corruption case decisions. In addition, the mechanism for recovering state losses also includes the process of confiscating assets obtained through corruption. In this way, the state can return lost assets and reuse resources that should be used for the public interest. The process of recovering state financial losses not only serves as a punishment for the perpetrators, but also as an effort to repair the negative impacts caused by corruption on society (Sari & Monita, 2021).

Replacement money is an obligation that must be paid by suspects or convicts of corruption as a form of accountability for losses caused to the state due to the criminal act of corruption committed. This obligation is regulated by law, especially in the Criminal Code (KUHP) and other related regulations. Replacement money not only functions as a sanction, but also as an effort to recover losses suffered by the state, so that it can restore the financial condition that has been harmed by the act of corruption (Riyadi et al., 2020).

Handling of corruption in Indonesia, especially to maximize the return of state financial losses, has been specifically regulated in the Corruption Crime Law (UU Tipikor). This law emphasizes the importance of returning state losses as one of the objectives in law enforcement against corruption. The concept of returning state financial losses in the Tipikor Law includes a mechanism where perpetrators of corruption are required to return all losses caused by the corruption they committed. This aims to ensure that the losses experienced by the state can be minimized and, if possible, fully recovered (Brunner et al., 2024).

The additional requirement of compensation plays a crucial role in the state's efforts to eradicate corruption and maintain accountability for public financial management. By establishing this obligation, judges not only punish corruptors criminally but also require them to return the losses incurred to the state. This shows a clear commitment to law enforcement and confirms that acts of corruption not only directly harm the state but also threaten public trust in the legal system (Putri et al., 2021).

In addition, the requirement for replacement money serves as a deterrent for potential perpetrators of corruption, by signaling that the consequences of their actions are not only imprisonment, but also an obligation to repair the losses incurred. Thus, this step can strengthen the integrity of the legal system and increase public trust in efforts to eradicate corruption. In a broader context, the application of additional requirements for replacement money can be an important instrument in upholding justice and ensuring that perpetrators of corruption are fully responsible for their actions, thereby creating a better and more transparent legal climate (Hidayat & Nugraha, 2024).

Thus, the legal position of replacement money as a preferential right in corruption cases refers to the position of replacement money that must be paid by the perpetrator of the crime of corruption as part of the punishment. In Indonesian law, this replacement money is prioritized (preferred) to recover state losses arising from the crime. In the event of confiscation of assets or property of the convict, payment of replacement money has a higher priority than payment of other debts, such as civil debts. This preferential right is important to ensure that state losses can be recovered to the maximum before the convict's assets are used to fulfill other obligations.

CONCLUSION

Corruption is an act that is very detrimental to the state, both economically and socially. In an effort to deal with corruption, the obligation to pay restitution has a significant role in the law enforcement process. This obligation is not only a form of moral responsibility for the perpetrator, but also serves as a preventive measure to prevent the recurrence of similar actions in the future. Through the obligation to pay restitution, it is hoped that the perpetrators of corruption will realize the negative impact of their actions, both on the state and society, and understand that the legal consequences of their actions are not only in the form of imprisonment, but also include financial obligations that must be fulfilled. In law, restitution has a position as a preferential right in corruption cases. This means that the offender's obligation to repay state losses takes precedence over other financial obligations, such as civil debts. This preferential treatment of restitution is essential to ensure the state can recover assets lost due to corruption before dealing with other financial obligations held by the convicted person. In Indonesian law, the regulation on restitution is reflected in the Corruption Crime Law (Anti-Corruption Law). The prioritization of this obligation demonstrates the state's commitment to recovering financial losses due to corruption and upholding accountability. In addition, the affirmation of restitution as part of the sentence also functions as a deterrent. This sends a clear message that corruption has serious consequences, both legally and financially, thereby increasing public confidence in the legal system.

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