

## **LHKPN WITHOUT REVERSAL OF BURDEN OF PROOF: PSEUDO-TRANSPARENCY IN CORRUPTION ERADICATION**

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### ***Abstract***

*Corruption continues to undermine governance and public trust in Indonesia, despite preventive measures such as the LHKPN that aim to ensure transparency among public officials. In practice, the system has become largely administrative, with weak verification and no binding legal consequences for false reporting. The first problem identified is the formalistic implementation of the LHKPN, which limits its role as an effective anti-corruption tool. The second problem lies in the absence of a reversal of burden of proof, which hampers efforts to detect and prosecute illicit enrichment. This research finds that integrating the reversal of burden of proof into the LHKPN system would enhance its credibility and legal force. The result shows that such integration enables a shift from administrative compliance to substantive accountability, strengthening asset verification and increasing deterrence against corruption.*

*Keywords: asset declaration; corruption; Indonesia; LHKPN, reversal of burden of proof.*

### **A. INTRODUCTION**

Corruption remains one of the most persistent and destructive problems in Indonesia.<sup>1</sup> It is classified as an extraordinary crime due to its wide-ranging impact on governance, economic development, and public morality. Corruption erodes the foundations of good governance by distorting decision-making processes, weakening

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<sup>1</sup> Kanti Pertiwi and Susan Ainsworth, ““Democracy Is the Cure?”: Evolving Constructions of Corruption in Indonesia 1994–2014,” *Journal of Business Ethics* 173, no. 3 (2021): 518, <https://doi.org/10.1007/s10551-020-04560-y>.

public institutions, and redirecting public resources for private gain. It hampers national development, widens inequality, and undermines citizens' trust in government institutions. The scale and persistence of corruption in Indonesia demonstrate that it is not merely a legal or administrative problem but a systemic issue deeply rooted in the country's governance culture. According to Transparency International's 2023 Corruption Perception Index (CPI), Indonesia scored 34 out of 100, ranking 110th out of 180 countries, indicating a stagnation in progress and a continuing perception of corruption as an entrenched governance problem.

To address this, Indonesia has introduced several preventive and repressive mechanisms aimed at curbing corruption. One of the primary instruments in the preventive framework is the State Officials' Asset Declaration Report or *Laporan Harta Kekayaan Penyelenggara Negara* (LHKPN). The LHKPN system is established under Law No. 28 of 1999 on the State Administration that is Clean and Free from Corruption, Collusion, and Nepotism, and further regulated by KPK Regulation No. 2 of 2020 on the Submission of Wealth Reports of State Officials.<sup>2</sup> The underlying purpose of LHKPN is to promote transparency and accountability among state officials and to serve as an early warning mechanism to detect potential enrichment through illicit means. By requiring public officials to disclose their assets, income, and liabilities, the system is expected to deter corrupt practices and provide the Corruption Eradication Commission or *Komisi Pemberantasan Korupsi* (KPK) with a monitoring tool to identify unexplained wealth accumulation.

However, the implementation of the LHKPN has not been as effective as intended. In practice, compliance with the LHKPN requirement often functions as a mere administrative formality. Many public officials submit their wealth reports simply to fulfill procedural obligations, rather than as an honest and transparent reflection of their financial condition.<sup>3</sup> The system's effectiveness is

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<sup>2</sup> Ahmad Dwi Nuryanto and Abdul Kadir Jaelani, "The Role of State Official Wealth Report in Realizing the Principles of Maqashid Sharia," *Legality : Jurnal Ilmiah Hukum* 32, no. 1 (2024): 156, <https://doi.org/10.22219/ljih.v32i1.32879>.

<sup>3</sup> Juang Intan Pratiwi and Arief Fahmi Lubis, "The Urgency of Implementing Illicit Enrichment Regulations in Eradicating Corruption in Indonesia," *West Science Law and Human Rights* 1, no. 1 (2023): 13, <https://doi.org/10.58812/wslhr.v1i1.8>.

further undermined by the absence of stringent sanctions for inaccurate or incomplete declarations. While the KPK may impose administrative consequences such as public disclosure of non-compliance, there are no direct criminal penalties for misreporting or concealing assets. This lack of enforcement weakens the preventive function of LHKPN, allowing public officials to exploit the system's gaps with minimal risk of legal repercussions.

A prominent example illustrating the weakness of this mechanism is the case of Rafael Alun Trisambodo, a high-ranking tax official whose wealth significantly exceeded what he reported in his LHKPN submissions. The case revealed how the LHKPN, in its current form, fails to detect or deter illicit enrichment effectively. Despite regularly submitting asset reports, Rafael's actual financial situation was uncovered only after a public scandal and subsequent investigation. This gap between declared and actual assets underscores the superficial nature of LHKPN compliance and highlights its inability to function as a substantive transparency and accountability mechanism.

At the core of this ineffectiveness lies the issue of verification and the lack of connection between the LHKPN mechanism and the legal concept of reversal of burden of proof (*pembuktian terbalik*). Article 37A of the Anti-Corruption Law (*Undang-Undang (UU) Tipikor*) provides for a limited form of reversal of burden of proof in corruption cases, allowing defendants to prove that their assets were acquired lawfully.<sup>4</sup> However, this mechanism is not directly integrated into the LHKPN framework. As a result, when discrepancies arise between reported and actual assets, the onus to prove illicit enrichment still lies entirely on law enforcement agencies, rather than on the public officials who submitted the declarations. This legal and procedural disconnect weakens the overall deterrent effect of LHKPN, as officials can continue to underreport or manipulate their asset declarations without bearing the burden of proof.

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<sup>4</sup> Achmad Syaumi et al., "Efektivitas Pembuktian Terbalik Dalam Tindak Pidana Korupsi: Studi Di Pengadilan Negeri Makassar," *Journal of Lex Theory (JLT)* 5, no. 2 (2025): 379.

The absence of verification and cross-integration with financial intelligence systems further compounds the problem. Although the KPK has access to certain databases, its verification process remains largely dependent on self-reported information. The lack of real-time integration with tax data, banking information, or property registries means that the LHKPN system cannot automatically flag suspicious discrepancies. In this context, the LHKPN serves more as a symbolic gesture of transparency rather than a robust legal instrument capable of detecting and preventing corruption.

To understand these weaknesses more thoroughly, this research employs a statutory analysis method to examine the normative and legal framework governing the LHKPN and its relation to the reversal of burden of proof. Through this method, the study analyzes relevant statutory provisions, particularly Law No. 28 of 1999, KPK Regulation No. 2 of 2020, and the Anti-Corruption Law, to identify gaps between the intended purpose of asset declaration and its actual legal enforceability. The statutory approach enables a critical assessment of whether the current laws sufficiently integrate preventive and repressive mechanisms to ensure that the LHKPN operates not merely as a formality but as a tool with legal consequence.<sup>5</sup> Furthermore, it allows for an evaluation of how the regulatory structure could be refined to enhance coherence between the asset declaration system and the evidentiary principles in anti-corruption law.

By comparing the ideal legal framework (*das sollen*) with its implementation in practice (*das sein*), the study identifies discrepancies between the intended function of LHKPN and its real-world performance. Legal interpretation, content analysis of statutory provisions, and review of judicial and administrative cases such as that of Rafael Alun Trisambodo are used to examine the effectiveness of LHKPN as an anti-corruption instrument. This method allows for a deeper understanding of the structural, legal, and procedural factors that contribute to the system's ineffectiveness and helps to construct

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<sup>5</sup> Moh. Mujibur Rohman et al., "Methodological Reasoning Finds Law Using Normative Studies (Theory, Approach and Analysis of Legal Materials)," *MAQASIDI: Jurnal Syariah Dan Hukum* 4, no. 2 (2024): 209, <https://doi.org/10.47498/maqasidi.v4i2.3379>.

a model for integrating the reversal of burden of proof to strengthen its enforcement capacity.

Without the integration of a reversal of burden of proof mechanism, the LHKPN risks remaining a hollow instrument; transparent in appearance but ineffective in substance. The current system prioritizes form over essence, allowing compliance to be demonstrated through paperwork rather than genuine accountability. This condition perpetuates what may be termed pseudo-transparency: a condition in which mechanisms of openness exist formally but fail to ensure substantive integrity. In such an environment, corrupt practices can continue to thrive under the guise of compliance, while the spirit of accountability envisioned by the anti-corruption framework remains unrealized.

Therefore, a key question arises as to why the LHKPN, despite its seemingly comprehensive legal foundation, continues to operate as a procedural formality with limited preventive value. The answer appears to lie in its weak enforcement structure, lack of verification, and the absence of legal consequences that directly link asset reporting to illicit enrichment investigations. The next challenge is to explore how the integration of the reversal of burden of proof can strengthen the LHKPN as a more effective instrument for corruption prevention and asset tracing. By shifting part of the evidentiary burden to public officials, the state could create a stronger presumption of accountability and place greater responsibility on officials to justify their wealth.

This condition leads to two central research questions. First, why does the LHKPN tend to function merely as a formality in the absence of a reversal of burden of proof mechanism? Second, how can the integration of such a mechanism enhance the effectiveness of the LHKPN as a legal and institutional tool in eradicating corruption? Answering these questions is essential for transforming the LHKPN from a symbolic gesture of transparency into a genuine pillar of integrity in Indonesia's governance system.

## B. RESULTS AND DISCUSSION

### *LHKPN as a Formality: The Impact of Lacking a Reversal of Burden of Proof*

The LHKPN was designed to embody the principles of transparency and accountability in public administration. Rooted in Law No. 28 of 1999 concerning State Administration that is Clean and Free from Corruption, Collusion, and Nepotism, and operationalized through the KPK Regulation No. 2 of 2020, the LHKPN was expected to serve as a preventive mechanism against corruption.<sup>6</sup> The intention behind the system is clear: to ensure that every public official discloses their wealth and financial interests accurately so that any disproportionate increase in assets can be identified early. In theory, this reporting obligation represents a crucial component of integrity governance, acting as both a transparency tool and a moral deterrent for officials who might misuse their positions. However, in practice, the implementation of the LHKPN has not fulfilled this preventive and supervisory function as effectively as intended.

The regulatory framework surrounding the LHKPN reflects an administrative approach rather than a substantive legal enforcement mechanism. The KPK Regulation No. 2 of 2020 outlines procedures for submission, verification, and publication of officials' wealth reports, but the system's design remains largely declaratory. Public officials are required to submit their reports periodically, yet the verification process conducted by the KPK is often limited to ensuring completeness and timeliness rather than assessing the truthfulness or accuracy of the data provided.<sup>7</sup> This procedural emphasis reflects a structural weakness: compliance is measured by submission, not by veracity. The absence of substantial auditing, cross-checking with banking, taxation, or property ownership databases, and the lack of automated data integration reduce the credibility of the LHKPN as an anti-corruption tool. Consequently,

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<sup>6</sup> Fernando Holqi and Fikri Gali, "Legal Politics in the Indonesian Presidential System: How to Leverage Potential of Asset Forfeiture Bill for Corruption Eradication?," *Asia Social Issues* 18, no. 3 (2025): 6, <https://doi.org/10.48048/asi.2025.277404>.

<sup>7</sup> BAPPENAS, *Laporan Rekomendasi Kebijakan Penguatan Sistem Antikorupsi* (2024), 53.

the system becomes a ritual of bureaucratic compliance rather than a mechanism for accountability.

To visualize the discrepancy between the regulatory intent and practical implementation, the following matrix outlines key aspects of the LHKPN framework and their performance in practice:

***Table 1 Gaps between the Regulatory Intent and Actual Practice of LHKPN in Indonesia***

| <b>Aspect</b>              | <b>Normative Expectation<br/>(<i>Das Sollen</i>)</b>                                                                     | <b>Practical Reality<br/>(<i>Das Sein</i>)</b>                                                       | <b>Implication</b>                                                       |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| Legal Foundation           | Law No. 28/1999 and KPK Regulation No. 2/2020 establish LHKPN as a mandatory transparency and accountability instrument. | Implementation emphasizes administrative compliance rather than substantive verification.            | LHKPN functions as a formality with limited deterrent effect.            |
| Verification Mechanism     | KPK expected to conduct thorough verification and cross-checks with taxation, financial, and property databases.         | Verification focuses mainly on completeness and timeliness; cross-sectoral integration remains weak. | Data reliability is questionable; opportunities for concealment persist. |
| Sanctions                  | Non-compliance or false reporting should trigger administrative and criminal accountability.                             | Only administrative sanctions apply; no direct criminal liability for false declarations.            | Absence of legal consequences diminishes compliance motivation.          |
| Burden of Proof            | Public officials expected to justify legitimacy of wealth when discrepancies occur.                                      | Burden remains fully on law enforcement; officials are not compelled to explain wealth origin.       | Preventive potential of LHKPN remains untapped.                          |
| Institutional Coordination | LHKPN data should be                                                                                                     | Data sharing remains                                                                                 | Weak coordination                                                        |

|  |                                                                       |                                                      |                                                     |
|--|-----------------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------|
|  | integrated with other oversight institutions (e.g., PPATK, DJP, BKN). | fragmented; limited interoperability among agencies. | prevents systemic monitoring of illicit enrichment. |
|--|-----------------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------|

Another weakness within the current legal framework is the absence of direct legal sanctions for false or misleading declarations. While administrative sanctions exist (such as warnings, public announcements of non-compliance, or reporting to the respective institutions) there are no explicit criminal penalties for inaccuracies or concealment of wealth. This regulatory gap allows public officials to manipulate or underreport their assets with minimal risk of prosecution. The KPK's authority to verify declarations is also constrained by its limited investigative mandate in this context; it can only pursue further action when an indication of corruption arises under separate legal provisions. As a result, the LHKPN stands isolated from the broader legal instruments that could enhance its preventive and investigative impact.

The absence of a reversal of burden of proof principle further compounds these weaknesses. Article 37A of the Anti-Corruption Law provides that a defendant in a corruption case may be required to explain the origin of their assets if there is an allegation of illicit enrichment.<sup>8</sup> However, this principle is not directly integrated into the LHKPN system. The burden of proof still lies almost entirely on law enforcement agencies, which must independently establish that an official's assets were obtained through corrupt means. In practice, this places the KPK and other authorities in a reactive position, intervening only after corruption is suspected, rather than proactively identifying discrepancies through the wealth declaration process. The lack of legal linkage between LHKPN reporting and the reversal of burden of proof eliminates one of the most powerful potential

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<sup>8</sup> Yati Vitria and Dwi Wachidiyah N., "Beban Pembuktian dan Sanksi dalam Tindak Pidana Korupsi Ditinjau dari Undang-Undang Nomor 31 Tahun 1999 Juncto Undang-Undang Nomor 20 Tahun 2001 Tentang Tindak Pidana Korupsi," *Innovative: Journal of Social Science Research* 4, no. 3 (2024): 10.

deterrents: the presumption that unexplained wealth is subject to justification by the official concerned.<sup>9</sup>

The failure to operationalize this principle within the LHKPN framework has significant implications. First, it undermines the system's capacity to function as a legal instrument of preventive control. When reporting obligations do not carry a corresponding duty to justify the legitimacy of wealth, public officials have little incentive to provide truthful and comprehensive information. Second, it weakens public trust in the anti-corruption system. Citizens perceive the LHKPN as a symbolic exercise rather than an effective measure of transparency. Finally, it limits the synergy between preventive and enforcement institutions, as the KPK's verification outcomes cannot easily be transformed into evidentiary material unless a separate investigation is initiated.

In this context, the LHKPN operates within a regulatory framework that prioritizes administrative compliance over substantive accountability. The absence of coercive mechanisms, combined with the lack of integration with the reversal of burden of proof, transforms what should be a cornerstone of anti-corruption policy into procedural formality. Reforming the LHKPN requires not only strengthening verification mechanisms but also embedding the evidentiary principle of burden-shifting within its operation. This would ensure that asset declarations are no longer self-contained administrative reports but function as instruments with legal force, compelling public officials to demonstrate the legitimacy of their wealth and reinforcing the preventive arm of Indonesia's anti-corruption framework.

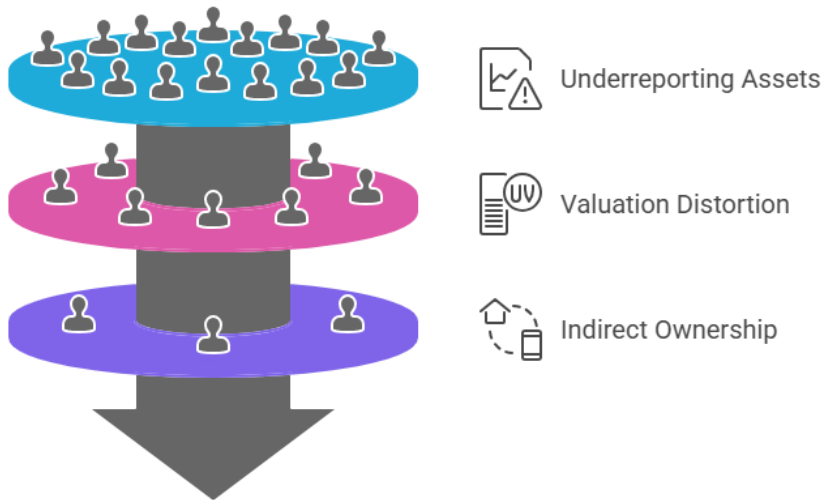
The preceding discussion has shown that the LHKPN, in its current regulatory and institutional form, functions largely as an administrative procedure rather than a substantive mechanism for ensuring public accountability. The absence of legal integration with the reversal of burden of proof has made it difficult to hold officials responsible for explaining the legitimacy of their wealth. As a result, compliance tends to be superficial, and the potential of LHKPN to serve as an early detection tool against corruption remains unrealized.

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<sup>9</sup> Artha Febriansyah et al., "Reversal Burden of Proof in Process of Proving Money Laundering Cases in Indonesia," *Indonesia Law Review* 13, no. 1 (2023): 20.

This structural weakness has created a permissive environment in which wealth reporting is treated as a bureaucratic exercise rather than a process of accountability. Within this context, it becomes essential to explore how such weaknesses translate into practical outcomes, particularly in the form of data manipulation and concealment of assets by public officials.

**Figure 1 Asset Manipulation by Public Officials**



**Source: Visualization of Result and Discussions**

The phenomenon of data manipulation in public officials' wealth declarations illustrates the systemic vulnerabilities of the LHKPN. Although the mechanism was designed to promote transparency, it has paradoxically become a tool that allows concealment through formal compliance. In many instances, officials meet the procedural requirements of filing their declarations while omitting, distorting, or misrepresenting the true extent of their wealth. This manipulation occurs because the verification mechanism is weak, the sanctions are largely administrative, and there is no requirement to justify the origin of assets. Consequently, the LHKPN has become prone to exploitation through administrative and financial tactics that obscure the real accumulation of wealth.

A common form of manipulation involves underreporting or omission of assets. Public officials may declare only part of their holdings (usually those already registered under their name) while excluding properties, vehicles, or business interests held through intermediaries, family members, or nominees. This practice exploits the fact that verification rarely includes cross-checking with other state databases such as banking records, tax registries, or property ownership systems.<sup>10</sup> Since the LHKPN depends primarily on self-disclosure, officials can easily conceal significant portions of their wealth without immediate detection. The limited integration between the KPK, the Financial Transaction Reports and Analysis Center (PPATK), and the Directorate General of Taxes further weakens the ability to identify inconsistencies or suspicious patterns.

Another method of manipulation appears through valuation distortion. Many officials intentionally report assets using outdated or undervalued figures, creating the impression that their wealth has not increased significantly. Real estate, for example, may be declared based on its initial purchase price rather than its current market value, while movable assets such as jewelry or luxury items are either excluded or undervalued. The absence of an independent appraisal requirement or standard valuation framework allows for subjective declarations that mask the actual economic value of assets. As a result, the reported data becomes unreliable as an indicator of potential illicit enrichment<sup>11</sup>.

Indirect ownership and asset layering also contribute to data manipulation. Some officials transfer ownership of assets to family members, business associates, or front companies, thereby distancing themselves from their real wealth. Since the LHKPN only requires disclosure of assets directly owned or controlled by the declarant, this practice effectively hides substantial resources behind legal or

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<sup>10</sup> Willy Medy Christian Nababan, "13.710 Pejabat Tak Serahkan LHKPN, Anggota DPR Dan DPRD Paling Tidak Patuh," *Kompas.Id*, 2025, <https://www.kompas.id/artikel/13710-pejabat-tak-serahkan-lhkpn-anggota-dpr-dan-dprd-paling-tidak-patuh>.

<sup>11</sup> Prayogi Dwi Sulistyono and Nikolaus Harbowo, "Banyak LHKPN Tak Sesuai Realitas, Ancaman Sanksi Di UU Bisa Jadi Solusi," *Kompas.Id*, n.d., <https://www.kompas.id/artikel/banyak-lhkpn-tak-sesuai-realitas-ancaman-sanksi-di-uu-bisa-jadi-solusi>.

familial proxies. The absence of a mandatory declaration of beneficial ownership represents a serious gap in Indonesia's asset disclosure system, allowing corruption proceeds to remain concealed even when declarations appear complete on paper.

Building upon the previous discussion on data manipulation within the LHKPN framework, the case of Rafael Alun Trisambodo provides a concrete illustration of how structural weaknesses in asset declaration oversight can manifest in practice. His case, widely publicized in early 2023, revealed a striking mismatch between the assets declared in his LHKPN and the wealth he visibly possessed, including multiple properties, luxury vehicles, and significant business interests linked to family members. The exposure of this discrepancy sparked national debate on whether Indonesia's LHKPN mechanism functions as a genuine instrument of integrity or merely an administrative compliance tool. This case exemplifies how an ineffective verification mechanism allows for concealment of wealth and potential corruption, thereby eroding public confidence in the very institution designed to ensure accountability.

The Rafael Alun case highlighted several layers of systemic shortcomings. First, the verification process conducted by the Corruption Eradication Commission (KPK) remains predominantly administrative. While officials are required to declare their assets annually, the KPK generally accepts these declarations at face value without substantive financial auditing or cross-checking against tax records, land registries, or business ownership data. This gap enables officials to underreport assets, obscure ownership through nominees, or channel wealth through family members and associates. In Rafael's situation, media investigations revealed that many of his luxury assets were registered under relatives' names, effectively circumventing the spirit of transparency while remaining technically compliant with the LHKPN submission requirements.<sup>12</sup>

Furthermore, the case demonstrated that the current framework lacks automatic legal consequences for false declarations. The absence of criminal sanctions for inaccurate or incomplete reports

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<sup>12</sup> Angger Bagas Suryo et al., "Analisis Kasus Pencucian Uang Rafael Alun Trisambodo dalam Hukum Administrasi Negara," *Media Hukum Indonesia* 2, no. 4 (2024): 832.

reduces deterrence, making compliance a matter of administrative routine rather than moral obligation. Even when inconsistencies arise, such as the unexplained accumulation of wealth disproportionate to income, the burden of proof lies entirely on the state to demonstrate illicit enrichment. This contrasts sharply with jurisdictions that have adopted a reversal of burden of proof principle, where officials must justify the legality of their wealth once a *prima facie* discrepancy is identified. In Indonesia, without such integration, enforcement remains reactive and dependent on external triggers such as public scandals or media exposure, rather than systematic oversight.

The implications of this case extend beyond one individual's misconduct. It reflects an institutional weakness in the governance of public officials, where compliance culture emphasizes form over substance. The public's trust in anti-corruption institutions is weakened when transparency mechanisms fail to uncover misconduct until it becomes a scandal. Moreover, the ineffectiveness of LHKPN as an early detection system has a ripple effect on deterrence, signaling to other officials that the likelihood of being held accountable for false declarations is minimal. The case also exposes the gap between Indonesia's commitment to international anti-corruption norms (such as those under the UNCAC) and the domestic implementation that lacks teeth.

A comparative reflection further emphasizes Indonesia's lag in enforcing asset declarations. Countries like the Philippines and Malaysia have incorporated stronger auditing mechanisms and sanctions for false declarations. In the Philippines, for instance, the Statement of Assets, Liabilities and Net Worth (SALN) is subject to public scrutiny, and inaccuracies can lead to administrative or criminal penalties.<sup>13</sup> Similarly, Malaysia's Declaration of Assets (Public Officers) regulations allow the Malaysian Anti-Corruption Commission to initiate investigations upon detecting

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<sup>13</sup> Civil Service Commission of the Republic of the Philippines, *Statement of Assets, Liabilities, and Net Worth (SALN) Form*, n.d., <https://csc.gov.ph/downloads/category/224-statement-of-assets-liabilities-and-net-worth-saln-form>.

inconsistencies.<sup>14</sup> In contrast, Indonesia's LHKPN system has yet to establish a routine audit mechanism or to integrate data-sharing between the KPK and other agencies such as the Directorate General of Taxes and the Financial Transaction Reports and Analysis Center (PPATK).

The Rafael Alun case thus functions as a microcosm of a broader policy failure. It demonstrates that the lack of integration between asset declaration and the reversal of burden of proof principle renders LHKPN structurally weak. It is not sufficient for public officials to merely submit forms listing their wealth; the process must be supported by verification mechanisms that are legally enforceable and institutionally coordinated. The case also serves as a warning that transparency without accountability is fragile. Without reform, the LHKPN risks devolving into a symbolic measure, unable to achieve its intended role in corruption prevention. Therefore, understanding this case not only contextualizes the systemic flaws in Indonesia's asset declaration regime but also underscores the urgent need to strengthen the legal and institutional architecture to transform formality into effective governance control.

### ***Integrating the Reversal of Burden of Proof to Strengthen LHKPN***

The concept of the reversal of burden of proof represents a critical legal mechanism designed to address the inherent asymmetry between law enforcement agencies and individuals accused of corruption. In conventional criminal proceedings, the burden of proof lies entirely on the prosecution, which must establish guilt beyond a reasonable doubt. However, in corruption-related cases, this traditional framework often proves inadequate due to the clandestine nature of corrupt activities and the sophisticated methods employed by public officials to conceal illicit assets. The reversal of burden of proof thus emerges as a pragmatic response to these challenges, shifting part of the evidentiary responsibility to the defendant once a prima facie case of unexplained wealth is established. This approach does not negate the presumption of innocence but complements it by

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<sup>14</sup> Noratikah Binti Muhammad Azman Ng et al., "The Legal Aspect of Illicit Enrichment in Malaysia: Is It a Crime to Be Rich?," *UUM Journal of Legal Studies* 13, no. 2 (2022): 289, <https://doi.org/10.32890/uumjls2022.13.2.11>.

requiring public officials to demonstrate the lawful origin of their assets when reasonable suspicion arises.

The legal foundation for the reversal of burden of proof in Indonesia is found in Article 37A of Law No. 31 of 1999 on the Eradication of Corruption, as amended by Law No. 20 of 2001. The provision stipulates that a defendant charged with corruption may be required to explain the origin of assets suspected to derive from corrupt acts. This legal framework implies a conditional shift in evidentiary responsibility, recognizing that in corruption cases, access to proof of wrongdoing lies predominantly within the sphere of the accused. Nonetheless, this principle has yet to be operationalized effectively in preventive instruments such as the State Officials' Asset Declaration Report or LHKPN. The absence of such integration creates a fragmented anti-corruption architecture, where preventive and repressive measures operate in isolation rather than in synergy.

In theory, the reversal of burden of proof enhances both preventive and enforcement dimensions of anti-corruption policy. When linked to the LHKPN, it could transform asset declarations from mere administrative filings into instruments of legal accountability. Under this integrated approach, inconsistencies between declared and actual assets would automatically trigger a verification process that compels the concerned official to justify the legitimacy of their wealth. This mechanism would not only deter underreporting but also serve as an early detection tool for illicit enrichment, significantly easing the investigative burden on the KPK. It would also reinforce the principle of integrity among public officials, aligning Indonesia's framework with international best practices such as those endorsed by the United Nations Convention Against Corruption UNCAC, which encourages state parties to adopt measures facilitating the tracing, freezing, and confiscation of illicit assets.

Comparatively, several jurisdictions have implemented variations of the reversal of burden of proof with demonstrable effectiveness. For example, Hong Kong's Independent Commission Against Corruption (ICAC) employs the mechanism under its Prevention of Bribery Ordinance, where public officials must provide satisfactory explanations for assets disproportionate to their

income.<sup>15</sup> Similarly, Singapore's Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act empowers authorities to reverse the burden of proof in asset-related investigations.<sup>16</sup> These jurisdictions illustrate that the principle can coexist with procedural fairness, provided that the triggering conditions are clearly defined and subject to judicial oversight. Indonesia's adoption of a similar model through integration with LHKPN would represent a significant evolution in its anti-corruption strategy, moving from procedural compliance to substantive accountability.

From a doctrinal standpoint, the reversal of burden of proof aligns with the preventive philosophy underlying the LHKPN. Both mechanisms share a common objective: to ensure that public officials' wealth corresponds to their legitimate sources of income. Integrating these two instruments would create a seamless continuum between prevention and enforcement, where transparency obligations are backed by enforceable legal consequences. Moreover, the integration would operationalize the moral expectation that those entrusted with public office should not only declare their assets but also be prepared to justify them. Such a framework reinforces the principle of fiduciary duty inherent in public service, where officials are deemed stewards of public trust rather than mere holders of administrative positions.

However, to ensure the effectiveness of the reversal of burden of proof, it must be implemented with robust procedural safeguards. These include clear evidentiary thresholds before the reversal is triggered, the protection of due process rights, and mechanisms to prevent misuse for political or retaliatory purposes. Furthermore, the success of this integration depends on the institutional capacity of the KPK and other relevant agencies to conduct thorough asset tracing

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<sup>15</sup> Ting Gong and Chi Ho Lau, "Navigating Anti-Corruption Strategies," *Global Public Policy and Governance* 4, no. 3 (2024): 229, <https://doi.org/10.1007/s43508-024-00099-0>.

<sup>16</sup> Corrupt Practices Investigation Bureau, *Corruption, Drug Trafficking And Other Serious Crimes (Confiscation of Benefits) Act*, 2025, <https://www.cpiib.gov.sg/about-corruption/legislation-and-enforcement/cdsa/#:~:text=Confiscation%20of%20Corrupt%20Proceeds%20While%20the%20Prevention,Click%20here%20to%20read%20the%20full%20Act.>

and verification. This requires inter-agency data sharing, digital financial monitoring systems, and adequate human resources trained in forensic accounting and asset investigation. Without such infrastructure, the reversal of burden of proof risks becoming a symbolic legal provision rather than a functional deterrent.

In conclusion, the reversal of burden of proof offers a powerful yet underutilized legal tool in Indonesia's anti-corruption arsenal. Its conceptual and legal foundations already exist within national law, but the lack of integration with preventive mechanisms such as the LHKPN limits its potential. By operationalizing this principle within the asset declaration system, Indonesia could enhance the credibility, efficiency, and deterrent power of its anti-corruption regime. This reform would not only align domestic practice with global standards but also mark a decisive step toward transforming the LHKPN from a symbolic compliance requirement into a substantive mechanism of integrity and accountability.

**Figure 2 Implementing Reversal of the Burden of Proof in LHKPN**



**Source: Visualization of Research**

Integrating the reversal of burden of proof within the LHKPN framework requires a structural reform that connects asset declarations with a clear verification and accountability process. Currently, the LHKPN functions primarily as an administrative formality, where public officials submit reports without comprehensive follow-up or systematic verification. The proposed model seeks to transform this static reporting system into a dynamic accountability mechanism. When inconsistencies or disproportionate increases in assets are detected, the reversal of burden of proof would be activated, obliging the declarant to provide reasonable justification supported by valid evidence.

This model rests on three interlinked components: data integration, procedural verification, and institutional coordination. The first component involves developing an integrated data infrastructure that automatically cross-references LHKPN entries with tax records, banking information, and land registries. Such interoperability allows anomalies to be identified without relying solely on manual assessments, reducing administrative delays and the potential for selective enforcement. Real-time data synchronization also ensures that verification is proactive rather than reactive, identifying potential misconduct before it escalates into a criminal matter.

The second component is the verification procedure, which operationalizes the reversal of burden of proof. Once discrepancies are flagged, the concerned official is notified and required to provide documentary proof of legitimate income sources. The verification process should be conducted through a structured inquiry under KPK's authority, allowing officials to respond within a defined timeframe. If the explanation is deemed credible, the case can be closed administratively; if not, it proceeds to further investigation. This layered approach ensures fairness, proportionality, and procedural clarity while still embedding a strong deterrent effect.

The third component is institutional coordination and regulatory refinement. Integration would require clear procedural standards outlining when and how the reversal of burden of proof is triggered, along with the legal implications of non-compliance. Agencies such as the PPATK, the Directorate General of Taxes, and the National Land Agency play a central role in supplying corroborative data. Collaboration among these entities would ensure that financial, tax, and property information is consolidated and accessible for verification purposes. This inter-agency network would establish an evidence-based system capable of identifying irregularities comprehensively and efficiently.

Implementing this model also demands a shift in institutional culture. The LHKPN must evolve from a bureaucratic compliance tool into an integrity-based accountability instrument. The use of the reversal of burden of proof would make transparency meaningful by ensuring that every declaration is subject to potential verification and legal scrutiny. Applying a risk-based approach, prioritizing high-

ranking officials or positions with high corruption exposure, would make the system more efficient while preserving fairness. Such prioritization reflects a pragmatic understanding of administrative capacity and focuses resources on areas of greatest risk.

Safeguards remain essential to prevent misuse and maintain legitimacy. The process must include clear indicators before the reversal of burden of proof applies, transparent documentation requirements, and protection of officials' rights during verification. Equally important is the guarantee of confidentiality in handling personal financial data, ensuring that public trust in the LHKPN system is not compromised. Oversight mechanisms, possibly involving independent audit institutions or civil society monitoring, would reinforce accountability and minimize the potential for political intervention.

Through this structured integration, the reversal of burden of proof would no longer function as a dormant legal principle but as a working mechanism embedded in daily governance. By linking declaration, verification, and legal enforcement in a single framework, LHKPN could evolve into a more credible and deterrent anti-corruption instrument, bridging the gap between regulatory ideals and actual practice.

### **C. CONCLUSION**

LHKPN as a formality as an impact of lacking a reversal of burden of proof illustrates how a mechanism originally intended to promote transparency has been reduced to a procedural exercise. The system operates primarily as an administrative requirement, where public officials report their assets without meaningful verification or legal consequence for inaccuracy. This weakness stems from the absence of a provision that compels officials to justify unexplained wealth, allowing inconsistencies between declared and actual assets to persist unchallenged. In practice, this has led to a condition where compliance is measured by submission rather than truthfulness. The gap between the normative purpose of LHKPN and its implementation reflects a failure to embed accountability within the reporting process. As a result, the mechanism risks legitimizing

opacity rather than preventing corruption, creating a perception of transparency without ensuring integrity.

Integrating the reversal of burden of proof to strengthen LHKPN offers a substantive response to these deficiencies by transforming asset reporting into a verifiable accountability mechanism. Through this integration, the burden shifts to public officials to explain the legitimacy of their assets when discrepancies are detected, aligning preventive monitoring with enforceable legal responsibility. The model relies on coordinated data systems, cross-agency verification, and procedural safeguards that ensure both fairness and effectiveness. Such integration allows LHKPN to function as a dynamic tool that not only records wealth but also tests its legality. When properly implemented, it would close the gap between regulatory design and enforcement practice, advancing Indonesia's anti-corruption efforts from symbolic compliance to substantive accountability and reinforcing public confidence in the integrity of state institutions

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