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REEVALUATING ASSET DECLARATIONS AS AN ANTI-CORRUPTION INSTRUMENT: A LEGAL SYSTEM ANALYSIS OF INDONESIA (LHKPN)

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Abstract

This study aims to analyze the legal compliance of state officials in submitting the State Officials' Wealth Report (LHKPN) and to identify systemic factors affecting its effectiveness as an anti-corruption instrument in Indonesia. This normative legal research employs statutory, conceptual, and limited comparative approaches, using Lawrence M. Friedman's legal system theory, which encompasses legal substance, legal structure, and legal culture. Data are derived from primary, secondary, and tertiary legal materials and analyzed qualitatively. Although the formal compliance rate reaches 91.26%, the substantive effectiveness of LHKPN remains weak. From a legal-substantive perspective, Article 5(2) of Law No. 28/1999 contains an ambiguous norm in the phrase "willing to be examined," which weakens its binding force. Structurally, the absence of a Government Regulation as mandated by Article 17(4) results in a fragile supervisory framework, with the Corruption Eradication Commission (KPK) limited to issuing non-binding recommendations. Culturally, state officials tend to perceive LHKPN as an administrative burden, while public oversight remains limited due to restricted access, low legal literacy, and persistent patrimonial practices. These interrelated weaknesses form a systemic cycle that undermines the effectiveness of LHKPN. This study highlights the need for comprehensive reforms, including clearer normative provisions, strengthened institutional authority, regulatory implementation, and the integration of illicit enrichment principles, alongside efforts to transform legal culture and enhance public participation.

Keywords: *LHKPN*; *Legal System; Compliance; Corruption Prevention; Illicit Enrichment.*

INTRODUCTION

Corruption remains a major challenge in modern governance, affecting economic development, social justice, and public trust (SDG Target 16.5) (Rassanjani, 2025). Asset disclosure systems are widely recognized as key anti-corruption tools that enhance transparency, accountability, and public oversight. Studies show that such mechanisms can prevent abuse of power and corruption, particularly when implemented and enforced effectively.

Global efforts to combat corruption have been reinforced by the United Nations Convention against Corruption (UNCAC) 2003, which Indonesia ratified through Law Number 7 of 2006. Article 8, paragraph (5), of UNCAC requires States to establish systems that obligate public officials to disclose assets, outside activities, investments, and benefits that may lead to conflicts of interest. This provision highlights that asset disclosure is not merely administrative but a core element of the anti-corruption framework, ensuring integrity and preventing illicit enrichment. In practice, asset declaration systems aim to reduce abuse of power and strengthen public trust. At the same time, empirical studies show that incorporating

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illicit enrichment provisions improves verification, accountability, and enforcement against unexplained wealth (Khurulaini Syahwa Winharli, 2025).

In Indonesia, the State Officials' Wealth Report (LHKPN) plays a significant role in promoting transparency in public officials' asset disclosure. It serves as an early warning mechanism in the prevention and eradication of corruption. The LHKPN itself is a supervisory mechanism that has existed for a considerable period, even before the establishment of the Corruption Eradication Commission (KPK) (Mardiana, 2017).

During the administration of President Abdurrahman Wahid, the State Officials' Wealth Examination Commission (KPKPN) was established under Article 10 of Law Number 28 of 1999 to oversee LHKPN reporting (Fariz, 2014). Following its dissolution, these functions were transferred to the Corruption Eradication Commission (KPK) and integrated into its Prevention Division (Mardiana, 2017).

Normatively, the obligation to submit LHKPN is regulated within a hierarchical legal framework. Article 5 of Law Number 28 of 1999 requires state officials to have their assets examined before, during, and after their tenure in office and to disclose them publicly. This is reinforced by Law Number 30 of 2002, which authorizes the KPK to examine officials' assets. At the implementation level, procedures are governed by KPK Regulation Number 7 of 2016, *as amended by Regulation Number 2 of 2020*. Thus, asset disclosure constitutes a binding legal obligation, not merely an ethical requirement.

Despite being regulated under multiple legal instruments, the implementation of LHKPN still faces fundamental challenges. As of July 4, 2025, KPK data show that out of 415,805 officials required to report, 406,877 had complied, reflecting a reporting rate of 97.85% and a compliance rate of 91.26%. However, thousands of officials still fail to report on time despite high formal compliance. At the same time, Indonesia's Corruption Perceptions Index (CPI) declined to 34/100 in 2025, ranking 109th out of 182 countries, down from a score of 37 and rank 99 in 2024.

Furthermore, structural weaknesses in the LHKPN regulatory framework undermine its coercive force. Law Number 28 of 1999 lacks clear and stringent sanctions for non-compliance or dishonesty, limiting enforcement to mild administrative measures such as reprimands. No mechanism allows the KPK or other institutions to impose criminal sanctions solely based on discrepancies in LHKPN reports. This administrative sanction regime remains largely procedural and fails to create a meaningful deterrent effect, necessitating a comprehensive reformulation of sanction types and levels to ensure substantive compliance (Salim, 2020). Furthermore, the Corruption Eradication Commission (KPK) has limited authority, confined to examination and recommendations, without the power to enforce or act upon findings of unexplained wealth. Consequently, the LHKPN framework is normatively weak, as reporting obligations are not supported by effective sanctions or meaningful legal consequences.

This is further aggravated by the absence of a Government Regulation mandated under Article 17 paragraph (4) of Law Number 28 of 1999 to govern asset examination procedures. In its absence, the KPK has issued its own regulations, which, from a hierarchical perspective, lack sufficient legal authority to govern other state institutions, particularly those of higher institutional standing. This situation creates legal uncertainty and weakens the KPK's supervisory capacity.

From a criminal law perspective, strengthening the LHKPN framework should be linked to the concept of illicit enrichment. This has become increasingly urgent following Indonesia's ratification of UNCAC through Law Number 7 of 2006, which encourages the criminalization of unexplained wealth among public officials. However, Indonesian law has yet to explicitly recognize illicit enrichment as a criminal offence, creating a significant gap in the anti-corruption framework (Maharani & Amrani, 2023).

This phenomenon suggests that formal compliance does not necessarily translate into substantive compliance. Anti-corruption studies similarly highlight concerns over the reliability of LHKPN data, while public perception remains critical of its effectiveness as an anti-corruption instrument in Indonesia (Toya et al., 2024). Other studies indicate that uncertainty regarding sanctions in the LHKPN framework, combined with the absence of adequate normative authority among implementing institutions, further undermines its effectiveness. Administrative sanctions within the LHKPN mechanism are widely regarded as ineffective and fail to function optimally. Accordingly, there is a need to introduce stronger enforcement measures capable of producing a deterrent effect, particularly through the incorporation of criminal sanctions in the implementation of LHKPN (Sugiarti & Akbar, 2024).

Similar studies suggest that preventing the illegal accumulation of wealth by public officials requires strengthening the asset reporting framework through revisions to Law Number 28 of 1999 on the eradication of corruption, collusion, and nepotism, particularly regarding the types and mechanisms of sanction enforcement (Mahardhika, 2021). In several other jurisdictions, such as the United States, the United Kingdom, and various European Union member states, violations of asset-declaration obligations are subject to administrative, ethical, and even criminal sanctions. An OECD study (2020) emphasizes that the clarity of sanctions is a key factor in enhancing compliance and maintaining the credibility of asset declaration systems (Smidova, 2020). Beyond the issue of sanctions, another critical concern lies in the limited mechanisms for asset examination and fairness audits. In international practice, effective asset declaration systems extend beyond mere data collection and publication, incorporating rigorous verification processes that enable the detection of irregular or unexplained wealth and facilitate appropriate legal follow-up actions (Ashukem, 2022).

Although many studies on LHKPN exist, most are descriptive or focus on administrative compliance. Few examine non-compliance as a systemic issue by

linking legal substance, structure, and culture. Friedman's legal system approach offers a more comprehensive framework to explain this gap.

This study adopts Lawrence M. Friedman's legal system framework, which conceptualizes law as comprising three interrelated elements: legal substance, structure, and culture. These components interact dynamically to determine legal effectiveness, influenced by sanctions, social pressures, and internalized values (Friedman, 1975). Thus, law must be understood not merely as normative rules, but as a system operating within social realities, requiring balance among its core elements.

Studies applying Friedman's theory in Indonesia show that anti-corruption effectiveness, including asset recovery, depends not only on legal substance but also on institutional capacity and legal culture. Social factors such as public awareness, support for enforcement, and institutional strength are crucial to its success (Arifin et al., 2023).

This article analyzes state officials' compliance in submitting LHKPN using Friedman's legal system framework. It identifies structural, normative, and cultural factors affecting its effectiveness and offers recommendations to strengthen the regulatory framework. Theoretically, it contributes to anti-corruption scholarship by situating LHKPN within the broader asset-recovery and integrity regime in developing countries.

RESEARCH METHOD

This study constitutes normative legal research (doctrinal legal research) aimed at analyzing the legal compliance of state officials with LHKPN reporting obligations. It employs three main approaches: (1) a statutory approach to examine the consistency and enforceability of legal norms governing LHKPN; (2) a conceptual approach to analyze the concepts of legal compliance, public officials' integrity, and corruption prevention within legal and governance literature; and (3) a limited comparative approach by reviewing asset declaration practices in several countries.

The analytical framework is based on Lawrence M. Friedman's legal system theory, which comprises three interrelated components: legal substance, legal structure, and legal culture. These elements are used to identify the factors influencing the level of compliance of state officials in submitting LHKPN reports.

The research relies on secondary data, including primary legal materials (statutory regulations related to LHKPN), secondary materials (books, reputable national and international journal articles, and reports from international anti-corruption institutions), and tertiary materials (such as legal dictionaries and encyclopedias). Legal materials were collected through a literature review and analyzed qualitatively using a descriptive-analytical method. The analysis evaluates the clarity of legal norms, the authority of institutions, and patterns of legal compliance. It relates these findings to international standards on asset-declaration systems for public officials.

RESULTS AND DISCUSSION

A. LHKPN as a Legal Obligation in the Substantive Framework of Corruption Prevention

From a public law perspective, the obligation to submit LHKPN (State Officials' Wealth Report) is a key instrument for ensuring transparency and accountability. It is regulated under Articles 5 and 17 of Law Number 28 of 1999, which require officials to report and disclose their assets and allow examinations before, during, and after their tenure, with procedures to be further governed by a Government Regulation.

Nevertheless, Law Number 28 of 1999 contains several normative issues that warrant further analysis: Article 5 paragraph (3) employs the phrase "obliged to report and disclose," which constitutes a command norm (gebod) of an imperative nature. State officials are afforded no discretion to refrain from reporting; the obligation is absolute. In contrast, Article 5 paragraph (2) uses the phrase "obliged to be willing to be examined." The inclusion of the term "willing" introduces what may be described as a "grey norm." While it appears imperative at the textual level, it operationally incorporates an element of consent on the part of the legal subject.

In normative legal theory, obligations should be imperative rather than facultative. The term "willing" implies that asset examination depends on the official's consent, meaning refusal does not necessarily constitute a violation. Thus, Article 5 paragraph (2) cannot be classified as a command or prohibition norm, but resembles a conditional norm, unlike paragraph (3), which is clearly imperative. In Friedman's framework, this reflects a weakness in legal substance, as ambiguous norms hinder effective enforcement and undermine legal certainty and order (Friedman, 1975).

This argument is supported by jurisdictions that have implemented mechanisms targeting illicit wealth, such as Unexplained Wealth Orders (UWO). Hong Kong, through its ICAC, has applied unexplained wealth offences since the 1990s. In one case, a senior prosecutor was convicted for possessing assets disproportionate to his lawful income, with the court upholding the constitutionality of reversing the burden of proof as a necessary measure against complex corruption (Cross, 2017).

The United Kingdom has adopted Unexplained Wealth Orders (UWOs) under the Criminal Finances Act 2017, which are integrated into the Proceeds of Crime Act 2002. The 2024–2025 Annual Report records five UWOs, all granted, with asset recoveries reaching nearly £10 million in one case and £14 million in another. UWOs are considered effective in uncovering unexplained wealth, especially where links to specific crimes are difficult to establish (Goverment, 2026).

Unlike Hong Kong and the United Kingdom, Indonesia has yet to adopt a similar mechanism. More critically, Article 5 paragraph (2) of Law Number 28 of 1999 makes asset examination contingent on officials' "willingness." From Friedman's perspective, this weakens legal substance, undermines the KPK's enforcement capacity, and reinforces a culture that treats LHKPN as an administrative burden. While asset declaration systems differ across jurisdictions, their effectiveness depends

on clear and enforceable legal frameworks (Ommi & Mahmoodzadeh, 2025). Comparative studies in Cameroon, Kenya, and Ghana reinforce these findings. Cameroon faces challenges due to the absence of implementing legislation, Ghana lacks sanctions for non-compliance, and although Kenya provides sanctions, concerns persist regarding the effectiveness of its anti-corruption strategy (Ashukem, 2022).

Nigeria is among the countries that have adopted asset declaration mechanisms as a strategy to address corruption, notably through legal instruments such as the Code of Conduct Bureau and the Code of Conduct Tribunal Act to ensure compliance. However, despite these measures, the level of political corruption continues to increase (Zekeri & David, 2020).

Similar studies suggest that preventing the illegal accumulation of wealth by public officials requires strengthening the asset reporting framework through revisions to Law Number 28 of 1999 on the eradication of corruption, collusion, and nepotism, particularly regarding the types and mechanisms of sanction enforcement (Mahardhika, 2021).

Based on this analysis, Article 5 paragraph (2) of Law Number 28 of 1999 contains a contradiction that creates a legal loophole and may be seen as a "pseudo-norm" lacking imperative force. In Friedman's framework, this reflects a weakness in legal substance that undermines overall effectiveness. Reform should therefore clarify asset examination as an imperative obligation, remove the term "willing," and consider mechanisms such as reversing the burden of proof, as applied in Hong Kong and the United Kingdom.

B. Legal Structure and Limitations of LHKPN Oversight

In Friedman's legal system theory, legal structure functions as the "machinery" that drives the system, encompassing institutions, actors, and enforcement mechanisms. Without adequate institutional authority, even strong legal substance cannot be effectively implemented.

In the context of LHKPN, the Corruption Eradication Commission (KPK) holds a central role in asset examination under Article 17 paragraph (1) of Law Number 28 of 1999. However, the legal structure governing this authority reveals significant issues regarding regulatory legitimacy and the KPK's limited coercive capacity.

Regulatory Legitimacy Problem: "Enforced Self-Regulation"

Article 17 paragraph (2)(a) of Law Number 28 of 1999 grants the KPK authority to monitor and clarify officials' assets, implying an active role before, during, and after tenure. This differs from Article 5, which places primary reporting obligations on officials, so non-compliance during their tenure is not solely attributable to them.

Article 17, paragraph (4) mandates that a Government Regulation regulate examination procedures. However, more than two decades later, such a regulation has not been issued. This gap has been filled by KPK Regulations Nos. 7 of 2016 and 2 of 2020, reflecting a form of "enforced self-regulation" in which the KPK acts beyond its formal regulatory mandate.

Under legislative principles, regulations must follow proper hierarchy and delegation. Although KPK Regulations are recognized under Article 8 paragraph (1) of Law No. 12 of 2011, their binding force depends on a clear delegation of authority or lawful authority as required by paragraph (2).

The Structural Position of the KPK Following the Revision of the Law and Its Implications for LHKPN Oversight

Following the revision of Law Number 30 of 2002 by Law Number 19 of 2019, the KPK's structural position has shifted significantly. As noted by Simon Butt, these reforms reduced its independence and created ambiguity in its institutional relations, placing the KPK within the executive branch rather than as an independent body (Butt, 2019).

This structural shift directly affects the effectiveness of LHKPN oversight. Positioned within the executive, the KPK's authority to oversee legislative and judicial officials becomes problematic. Studies show that anti-corruption bodies are most effective when structurally independent and able to exercise equal oversight across branches; when placed within one branch, their legitimacy to supervise others is diminished (Isra & Aulia, 2020).

This condition supports the need for LHKPN procedures to be regulated by a Government Regulation rather than KPK Regulations. As a presidential instrument based on statutory delegation, a Government Regulation has binding force across all branches of government. In contrast, KPK Regulations, as executive instruments, face legal and political limits in binding legislative and judicial institutions, creating asymmetry that weakens LHKPN oversight.

Limitations of Sanctioning Authority: The KPK as a "Recommending Body"

Beyond regulatory legitimacy, the LHKPN framework faces significant challenges in sanctioning authority. The KPK has acknowledged its limited power to address non-compliance, as it can only issue recommendations to officials' respective institutions, with sanctions, particularly criminal ones, remaining outside its authority.

This reflects a legal structure that positions the KPK as an administrative body without coercive power, relying on institutional discretion to enforce sanctions. Consequently, enforcement depends heavily on the political will of each institution.

Studies also show that high levels of formal compliance do not ensure substantive transparency, as corruption cases often involve officials who have submitted LHKPN reports. This highlights ongoing issues of weak enforcement, limited KPK authority, and concerns over data accuracy (Az-Zahra, 2025).

The Insufficiency of Administrative Sanctions and the Urgency of Criminal Sanctions

A key weakness of the LHKPN framework is its reliance on inadequate administrative sanctions, such as warnings or promotion delays, which fail to serve as deterrents. LHKPN is often seen as a mere reporting obligation without real legal consequences, allowing officials to submit inaccurate reports without serious repercussions.

While criminal sanctions must be applied cautiously due to their impact on fundamental rights, their absence in the LHKPN system creates space for impunity. As noted in the literature, unclear sanctions and limited institutional authority weaken enforcement and undermine deterrence.

Friedman's Theoretical Analysis: A "Malfunctioning Legal Machinery"

In Friedman's framework, legal structure functions as the "machinery" of the legal system. In the LHKPN context, this machinery, the KPK, faces "technical constraints," as its regulatory and enforcement authority does not match its mandate. Without adequate authority and legitimacy, even strong legal substance cannot be effectively implemented.

The KPK is thus placed in a contradictory position: it can verify reports and identify irregularities but cannot enforce compliance or ensure sanctions. This is exacerbated by the absence of a Government Regulation to govern LHKPN examinations, leaving the system dependent on KPK Regulations with limited authority. As a result, the legal machinery operates with insufficient "fuel," impairing its ability to prevent corruption through transparency and accountability.

C. Legal Culture and Substantive Compliance

In Friedman's theory, legal culture is the third key component alongside legal substance and structure, referring to societal attitudes and values toward law that shape behavior. It includes internal legal culture (legal professionals) and external legal culture (the broader public).

In the LHKPN context, legal culture explains why high formal compliance (91.26%) does not ensure substantive effectiveness. There is a clear tension between modern norms of transparency and entrenched patrimonial values within Indonesia's social and political system.

Internal Legal Culture: Between Formality and Resistance

The internal legal culture of state officials remains problematic. Research in Central Java shows that officials lack motivation to report assets honestly and on time due to the absence of incentives for compliance and the lack of clear sanctions for non-compliance (Pramudyo, 2025). Political parties often fail to sanction members who do not comply with LHKPN, fostering a perception that reporting offers little benefit. Similarly, studies in South Buton Regency show that weak leadership commitment and reliance on mild sanctions, such as verbal or written reprimands, undermine compliance and overall effectiveness (Ningtyas et al., 2025).

These findings show that public officials still view LHKPN as an "administrative task" rather than a moral and legal obligation. From Friedman's perspective, this reflects the limited internalization of legal values, as the effectiveness of law depends on the extent to which such norms are embedded in societal values (Friedman, 1975).

Resistance to asset transparency reflects the persistence of patrimonial culture, in which authority is seen as personal rather than a public responsibility, and officials' wealth is treated as private. Yesmil Anwar argues that LHKPN is often treated as a voluntary exercise without substantive

evaluation, leading to its trivialization and enabling the manipulation of asset declarations (Anwar, n.d.).

External Legal Culture: Weakness of Social Control

Friedman also emphasizes the importance of external legal culture, the attitudes and values of the general public, in determining the effectiveness of the legal system (Friedman, 1975). In the context of LHKPN, the external legal culture of Indonesian society still exhibits significant weaknesses that contribute to the persistence of dishonest practices.

First, public engagement in monitoring LHKPN remains limited, despite legal guarantees under Article 9 paragraph (1)(a) of Law Number 28 of 1999, due to low legal literacy and participation.

Second, public responses are often counterproductive, with social media discussions driven by negativity and political bias rather than constructive oversight, reflecting an underdeveloped culture of oversight.

Third, weak social control is evident in the absence of meaningful social sanctions: officials with suspicious wealth are typically exposed through other means, suggesting that LHKPN has not functioned effectively as an early warning system.

Paradigm Tension: Transparency versus Privacy from a Cultural Perspective

Cultural challenges in LHKPN implementation stem from tensions between modern transparency norms and entrenched traditional values, where wealth is viewed as private. Expressions like aji mumpung and wani piro reflect a materialistic mindset that runs counter to transparency.

Research on political oligarchization shows that 45% of DPR members (2019–2024) and 65% of ministers have business affiliations, indicating overlapping political and economic interests. This creates inherent conflicts of interest, as officials are incentivized to conceal their wealth to avoid public scrutiny.

Furthermore, political oligarchization has weakened public representation, as policymakers increasingly prioritize business interests over societal needs (Damanik et al., 2025). These findings explain why efforts to strengthen LHKPN, such as stricter sanctions or illicit enrichment provisions, often face legislative deadlock. A political culture shaped by oligarchic interests thus becomes a structural barrier to advancing integrity systems.

Theoretical Analysis: The Failure of LHKPN as a Collective Failure of the Legal System

Integrating these findings within Friedman's framework, the shortcomings of LHKPN reflect a systemic failure rather than individual misconduct. Legal substance, structure, and culture interact to create a persistent negative cycle.

Ambiguous norms in Article 5 paragraph (2) create legal loopholes, while weak structure, marked by the absence of a Government Regulation and limited KPK authority, hinders enforcement. At the same time, a permissive legal culture enables officials to exploit these gaps without meaningful consequences.

Friedman emphasizes that the effectiveness of a legal system depends on the harmonious functioning of these three

components, each of which must operate in a mutually reinforcing manner (Friedman, 1975). If one of these components is weak, the overall functioning of the legal system will be compromised. In the context of LHKPN, all three components exhibit similar weaknesses, resulting in a system whose effectiveness is significantly diminished, despite high levels of formal compliance.

Way Forward: Building a Legal Culture that Supports Transparency

Building a legal culture that supports transparency and accountability requires a multidimensional approach. First, education and public awareness on LHKPN should be strengthened to promote trust and citizen oversight. Second, leadership modeling is essential to establish norms of compliance. Third, public participation must be enhanced through accessible, user-friendly LHKPN data, supported by KPK analytical platforms. Fourth, social sanctions should be reinforced through the involvement of media, civil society, and academia. As emphasized by Friedman, effective and sustainable reform depends not only on policy changes, but also on strengthening institutions and transforming legal culture (Friedman, 1975).

D. LHKPN and Its Practice in UNCAC Member States

In the global effort to combat corruption, the United Nations Convention against Corruption (UNCAC), adopted in 2003, represents the most comprehensive international legal instrument. Indonesia ratified the Convention through Law Number 7 of 2006. As a State Party, Indonesia bears a legal obligation to integrate and implement UNCAC provisions into its domestic legal framework, including those related to asset disclosure and illicit enrichment (Hiariej, 2019). This ratification places Indonesia within the global community committed to combating corruption and provides an opportunity to learn from best practices in other countries in managing asset disclosure systems.

The Normative Framework of UNCAC on Asset Declaration

Article 8, paragraph (5) of UNCAC requires States Parties to establish systems obliging public officials to disclose assets, outside activities, and benefits that may give rise to conflicts of interest. This is reinforced by Article 7 paragraph (4), which emphasizes transparency and conflict-of-interest prevention, and Article 52 paragraph (5), which encourages effective financial disclosure systems. These provisions collectively highlight the preventive function of asset reporting in detecting potential misconduct.

However, reporting alone is insufficient without corresponding legal consequences. In this regard, Article 20 of UNCAC introduces the concept of illicit enrichment, encouraging States to criminalize significant increases in assets that cannot be reasonably explained. Thus, Article 8 addresses disclosure obligations, while Article 20 provides the legal response to discrepancies identified through such disclosures. Together, they form two complementary pillars of an effective integrity and anti-corruption framework.

Indonesia's Legal Gap Following UNCAC Ratification

Indonesia ratified UNCAC through Law Number 7 of 2006; however, Article 20 on illicit enrichment has not been incorporated into the Anti-Corruption Law. Research highlights the need to criminalize illicit enrichment both as a consequence of UNCAC ratification and as part of broader legal reforms to strengthen asset recovery mechanisms (Maharani & Amrani, 2023).

Other studies highlight that, despite Indonesia's ratification of UNCAC, Article 20 on illicit enrichment has not been incorporated into national law, contributing to the persistence of corruption. Comparative analyses with jurisdictions such as the United Kingdom and Australia, both of which have implemented unexplained wealth regimes, underscore this gap and propose three key reforms: incorporating illicit enrichment into the Anti-Corruption Law, strengthening institutional capacity through bureaucratic reform, and enhancing public participation (M. Yusuf et al., 2024).

The Function of LHKPN: Measuring Assets or Mapping Conflicts of Interest?

A common misconception in Indonesia is to view LHKPN merely as a tool for "measuring wealth," rather than for identifying conflicts of interest. Under UNCAC, asset disclosure primarily aims to detect conflicts that may affect officials' independence.

In practice, LHKPN focuses on whether assets are proportionate to income, rather than examining their sources or links to conflicts of interest. Consequently, it fails to detect cases in which wealth appears reasonable but is linked to sectors under the official's regulatory authority.

International Best Practices: The United Kingdom, Australia, and Hong Kong

Several countries have integrated asset-declaration systems with unexplained-wealth regimes to enhance preventive effects. The United Kingdom, for example, introduced Unexplained Wealth Orders (UWO) through the Criminal Finances Act 2017, allowing authorities to require individuals to explain the source of suspected illicit assets. Failure to do so may result in civil asset recovery without having to prove a predicate offence. The 2024–2025 report notes that five UWOs were issued, all granted, with recoveries totaling nearly £10 million in one case.

Australia applies a similar approach under the Proceeds of Crime Act 2002, enabling asset confiscation based on discrepancies between lifestyle and lawful income. Studies show this mechanism is effective in recovering assets without lengthy criminal proceedings (M. Yusuf et al., 2024).

Hong Kong, through its ICAC, operates one of the most effective unexplained wealth regimes in Asia, in place since the 1990s. In one case, a senior prosecutor was convicted for possessing assets disproportionate to his lawful income, and the court upheld the constitutionality of reversing the burden of proof as a necessary anti-corruption measure.

These experiences show that clear legal frameworks that incorporate a reversed burden of proof enable asset declaration systems to function

effectively, requiring officials not only to disclose assets but also to justify their sources, particularly in cases of unexplained wealth.

Barriers to the Adoption of Article 20 UNCAC in Indonesia

Although the importance of implementing illicit enrichment provisions has been widely recognized, their adoption in Indonesia continues to face significant challenges. Research examining the position of UNCAC within Indonesia's legal system indicates that resistance to the criminalization of illicit enrichment is often grounded in constitutional arguments, particularly those related to the presumption of innocence and the right to privacy (Hiariej, 2019).

However, this concern may be addressed in two ways. First, Article 20 of UNCAC explicitly provides flexibility through the clause "subject to its constitution and the fundamental principles of its legal system," allowing States Parties to tailor the mechanism of reversing the burden of proof in accordance with their domestic legal frameworks. Second, the experiences of Hong Kong and the United Kingdom demonstrate that courts in these jurisdictions have upheld the constitutionality of Unexplained Wealth Orders (UWO) as proportionate and balanced tools for addressing serious corruption and financial crimes.

The Urgency of Adopting Illicit Enrichment in Indonesia

Based on the foregoing analysis, incorporating illicit enrichment provisions into Indonesia's Anti-Corruption Law is critical. Several key reasons support this necessity.

First, it constitutes the fulfillment of Indonesia's international obligations following its ratification of UNCAC. As a State Party, Indonesia bears both a legal and moral responsibility to implement the Convention's provisions, including Article 20 on illicit enrichment (Maharani & Amrani, 2023).

Second, it offers an alternative approach to overcoming limitations in conventional corruption law enforcement. In practice, prosecuting corruption cases often faces difficulties in proving the underlying predicate offence. The concept of illicit enrichment provides a solution by allowing prosecution based on a public official's inability to reasonably explain the origin of their wealth, without requiring prior proof of the principal crime (M. Yusuf et al., 2024).

Third, it would enhance LHKPN's functional role. At present, many LHKPN reports submitted annually serve merely as administrative documents with limited legal impact. With the incorporation of illicit enrichment provisions, LHKPN could function as crucial preliminary evidence in identifying and pursuing cases of disproportionate or unexplained wealth. In this way, LHKPN would no longer operate solely as an administrative reporting mechanism, but would instead become a strategic instrument in both the prevention and enforcement of anti-corruption efforts.

E. LHKPN Reporting by State Officials in Indonesia: A Legal System Theory Analysis

Having examined each of the three elements of the legal system, legal

substance, legal structure, and legal culture, this section integrates these findings into a comprehensive analytical framework. In The Legal System: A Social Science Perspective (1975), Lawrence M. Friedman emphasizes that these three components are inseparable; the effectiveness of law can only be achieved when legal substance, structure, and culture function together as an integrated system (Friedman, 1975). In the context of LHKPN, this systematic approach helps explain why an anti-corruption instrument that has existed for more than two decades has not yet effectively achieved its intended objectives.

Systemic Problems of LHKPN: A Two-Decade-Old KPK Diagnosis That Remains Relevant

The issue of non-compliance among public officials in asset reporting has been recognized by the Corruption Eradication Commission (KPK) for nearly two decades. In 2006, the KPK conducted a study on the effectiveness of asset disclosure by state officials in Indonesia, identifying 15 factors contributing to widespread non-compliance.

These factors can be classified according to Friedman's three components of the legal system. From the perspective of legal substance, the factors include weak legal sanctions; reporting obligations not being matched by adequate KPK authority; the absence of asset reporting as a general requirement in recruitment processes; lack of clarity or awareness regarding who is obligated to report; and the absence of precedents where officials were sanctioned for non-compliance.

From a legal-structural perspective, the identified issues include the lack of public disclosure of non-compliant officials; unclear reporting deadlines and enforcement mechanisms; the suboptimal performance of KPK-established LHKPN task forces; and the absence of mechanisms to ensure follow-up on sanction recommendations.

From the perspective of legal culture, the factors include officials' lack of awareness or refusal to acknowledge reporting obligations; difficulties in understanding and completing reporting forms; the absence of dedicated time for compliance; concerns over reporting-related costs; the presence of irregularities in assets; fear of potential consequences; and the perception that personal wealth is a private matter.

Importantly, the KPK's findings from nearly two decades ago remain highly relevant to current conditions. This indicates that the challenges surrounding LHKPN are not merely technical or temporary in nature, but rather systemic issues that require comprehensive and sustained solutions.

The Public's Right to Know and External Legal Culture

LHKPN serves as a mechanism for the public to assess the legitimacy of state officials' assets. Article 9, paragraph (1)(a) of Law Number 28 of 1999 guarantees the public's right to "seek, obtain, and provide information regarding state officials." This right includes access to information concerning the wealth of public officials. In essence, the public has the right to know. However, this constitutional right will only become a living norm if an active external legal

culture and adequate access to information support it.

According to Friedman, legal culture, defined as society's attitudes and values toward the law, plays a crucial role in the functioning of the legal system (Friedman, 1975: 224). When the public can easily access and understand information, they can exercise social control, which forms the foundation of transparency. Conversely, the "right to know" becomes a dormant norm if LHKPN disclosures are difficult to access or presented in formats that are not user-friendly or informative. In such circumstances, the right exists only at the level of legal text, without practical significance.

Research on legal culture in the digital era further demonstrates that information technology and social media significantly reshape public attitudes, values (such as transparency and accountability), and expectations (particularly responsiveness) toward law enforcement. These shifts in legal culture place increasing pressure on enforcement institutions to adapt, enhance transparency, and maintain public trust in a rapidly evolving digital environment (Efrizon et al., 2025).

Research on legal culture models for corruption prevention through social media shows that internet-based culture in the digital era, across platforms such as Facebook, Twitter, WhatsApp, Instagram, and blogs, can serve as an effective tool for anti-corruption social movements. Philosophically, the media function to observe, interpret, connect, and disseminate values. Social media, in particular, is often regarded as the "fourth pillar" or fourth estate of democracy, capable of balancing democratic governance within the framework of digital or electronic democracy. Accordingly, the role of social media as a vehicle for civil society engagement and anti-corruption advocacy becomes increasingly important (Riwanto, 2022).

Nevertheless, the use of social media as a tool for monitoring LHKPN continues to face significant challenges. First, LHKPN data published by the KPK are often difficult for the public to access and interpret. The complexity and lack of a user-friendly presentation make it challenging for citizens to assess the reasonableness of officials' wealth. Second, rather than engaging in rational, instrumental oversight, public responses are often marked by envy, cynicism, or even political bias. This indicates that Indonesia's external legal culture has not yet fully matured in its role as an effective social control mechanism.

The Failure of LHKPN as a Collective Failure of the Legal System

By integrating the findings from the three preceding sub-sections, it can be concluded that the failure of the LHKPN system is not merely attributable to individual misconduct by public officials, but rather reflects a broader failure of the legal system as a whole. The three elements of the legal system operate interactively, creating a negative cycle that is difficult to break. Weakness in the legal substance constitutes the primary basis for this failure. As analyzed in Section A, Article 5, paragraph (2) of Law Number 28 of 1999 contains a "grey norm" that creates a legal loophole. The phrase "obliged to be willing to be examined" appears imperative at the semantic level, yet operationally

incorporates an element of consent from the legal subject. From the perspective of legal theory, such ambiguity reflects a deficiency in legal substance, which in turn undermines effective enforcement (Friedman, 1975).

Furthermore, the absence of criminal sanctions, coupled with the failure to incorporate Article 20 of UNCAC on illicit enrichment into the Anti-Corruption Law (UU Tipikor), further diminishes the effectiveness of LHKPN. Although Indonesia has ratified UNCAC, the provision on illicit enrichment has yet to be implemented in national legislation, allowing corrupt practices to persist (M. Yusuf et al., 2024). Research findings further indicate that the administrative sanctions stipulated in KPK Regulations weaken the LHKPN system, as they fail to produce a meaningful deterrent effect on public officials. The absence of criminal sanctions is a key factor in explaining why state officials often disregard LHKPN obligations and perceive reporting as merely a procedural formality (Khurulaini Syahwa Winharli, 2025).

Weakness in the legal structure constitutes the second foundation of this failure. As discussed in Section B, the absence of the Government Regulation mandated under Article 17 paragraph (4) of Law Number 28 of 1999 has resulted in the entire LHKPN oversight system being built on an unstable regulatory foundation, relying instead on KPK Regulations whose legitimacy is contested. Consequently, the KPK is effectively reduced to a "recommending body," lacking the authority to ensure compliance or impose sanctions. In Friedman's analogy, the legal structure functions as the "machinery" that drives the system; in the case of LHKPN, this machinery is severely impaired because its "fuel", namely, regulatory and enforcement authority, does not align with the legal mandate assigned to it.

Research on the effectiveness of corruption prevention in Indonesia, analyzed through Friedman's legal system perspective, indicates that while both legal substance and legal structure are formally present, they are not supported by a strong legal culture. The low level of internalization of integrity values and legal awareness within society constitutes a major factor undermining the effectiveness of anti-corruption efforts. These findings demonstrate that, despite the existence of various regulations and institutions designed to combat corruption, corrupt practices persist, indicating an imbalance in the functioning of the legal system, particularly in the domain of legal culture (Chandra et al., 2025).

A permissive legal culture constitutes the third foundation of this failure and simultaneously reinforces the previously identified weaknesses. As discussed in Section C, the internal legal culture among public officials tends to perceive LHKPN as an "administrative burden" rather than a "moral and legal responsibility" that reflects integrity. At the same time, society's external legal culture has not yet effectively fulfilled its function of social oversight. As a result, the legal gaps created by weak legal substance and an inadequate legal structure remain unaddressed by societal pressure.

The evolution of Indonesia's legal system is marked by a tension between

modern legal norms, largely influenced by Western legal traditions, and deeply rooted local values. In the context of LHKPN, this tension is reflected in the conflict between the universal demand for transparency and a patrimonial culture that treats wealth as a private matter (Asshiddiqie, 2019).

Way Forward: Systemic Reform Based on Friedman's Theory

Based on this systemic analysis, reform of the LHKPN framework must be undertaken holistically rather than partially. An approach that focuses solely on modifying legal rules (substance), without strengthening institutional capacity (structure) and transforming societal attitudes (culture), will not achieve the intended outcomes.

First, reform of legal substance. The most urgent step is to revise Article 5, paragraph (2), of Law Number 28 of 1999 by removing the term "willing," thereby making the obligation to conduct asset examinations imperative rather than contingent on officials' consent. In addition, Article 20 of UNCAC on illicit enrichment should be incorporated into the Anti-Corruption Law (UU Tipikor). Three strategic measures are recommended: revising the Anti-Corruption Law to include illicit enrichment provisions, strengthening institutional capacity through bureaucratic reform, and enhancing public participation. Comparative legal studies involving Indonesia, Thailand, and Islamic law further underscore the importance of adopting illicit enrichment as a mechanism for uncovering unlawfully acquired assets (Akhmad et al., 2023).

Second, reform of the legal structure. The Government must promptly issue a Government Regulation governing the procedures for examining the assets of state officials, as explicitly mandated by Article 17 paragraph (4) of Law Number 28 of 1999. Such a regulation would carry strong legal legitimacy and binding force across all branches of government, executive, legislative, and judicial. In addition, the authority of the KPK should be strengthened, extending beyond administrative verification to include asset fairness audits and asset tracing in cases that indicate potential wealth abuse.

Third, the transformation of legal culture. Within institutions, senior leadership must set a clear example by establishing norms that emphasize transparency and accountability. Strict and consistent sanctions should be imposed on those who violate reporting obligations to demonstrate that non-compliance carries serious consequences. Externally, public access to LHKPN data must be improved by presenting information in more accessible, user-friendly formats to enable effective social oversight. Furthermore, three models of legal culture development in anti-corruption social movements through social media can be promoted: the establishment of non-profit organizations on digital platforms, the creation of anti-corruption role models or influencers, and the provision of legal protection for anti-corruption advocacy conducted through social media (Riwanto, 2022).

These systemic reforms are consistent with research highlighting the importance of anti-corruption education from an early age and the active involvement of students as agents of

change in strengthening legal culture and promoting sustainable corruption prevention (Chandra et al., 2025). Well-designed and sustained anti-corruption education will foster a new generation with greater legal awareness and integrity.

CONCLUSION

Based on the analysis of legal compliance among state officials in submitting the State Officials' Wealth Report (LHKPN), using Lawrence Meir Friedman's legal system framework, this study concludes that non-compliance is systemic and multidimensional in nature. Achieving the effectiveness of LHKPN as an anti-corruption instrument requires more than high levels of formal compliance; it depends on the synergy among the three core elements of the legal system, legal substance, legal structure, and legal culture.

From the perspective of legal substance, significant normative weaknesses are identified, particularly in Article 5 paragraph (2) of Law Number 28 of 1999, which employs the phrase "willing to be examined." This wording creates a "grey norm" that is facultative rather than imperative, thereby weakening the law's coercive force and creating loopholes for state officials to avoid asset examinations. Moreover, the absence of illicit enrichment as a criminal offence, as encouraged under Article 20 of UNCAC, further undermines LHKPN's role as an early detection mechanism for disproportionate wealth.

From a legal-structural perspective, fundamental weaknesses are evident in both regulatory legitimacy and institutional authority. The absence of a Government Regulation mandated under Article 17 paragraph (4) of Law Number 28 of 1999 has resulted in an oversight system built upon a fragile regulatory foundation, namely, KPK Regulations that face hierarchical limitations. The KPK's authority is confined to administrative verification and the issuance of recommendations, without the power to impose sanctions or to act directly on findings of irregular wealth. Consequently, the KPK functions merely as a "recommending body" lacking sufficient coercive power.

From a legal-culture perspective, the study finds that neither the internal legal culture of state officials nor the external legal culture of society has adequately supported LHKPN's effectiveness. State officials tend to perceive LHKPN as an administrative burden rather than a moral and legal obligation. Meanwhile, society has not been able to effectively perform its function of social control due to limitations in access, legal literacy, and a tendency toward emotional rather than rational-instrumental responses. The persistence of a patrimonial culture, which treats wealth as a private domain, further constitutes a deep-rooted cultural barrier.

These three weaknesses interact to form a vicious cycle that undermines the effectiveness of LHKPN. Systemic reform across all three dimensions of the legal system is therefore imperative. This includes revising Law Number 28 of 1999 to eliminate ambiguous norms, incorporating illicit enrichment provisions into the Anti-Corruption Law, issuing a Government Regulation to establish a strong legal foundation for asset examination procedures, and strengthening the KPK's authority in

conducting asset fairness audits. In addition, transforming legal culture through anti-corruption education, leadership by example, enhanced public participation, and the constructive use of social media constitutes an urgent agenda.

Theoretically, this study reaffirms the relevance of Friedman's systemic approach in understanding legal challenges in developing countries, particularly in the context of corruption eradication. In practice, it recommends simultaneous regulatory and institutional reforms, alongside the strengthening of legal culture, as essential prerequisites to ensure that LHKPN is not only procedurally compliant but also substantively effective in preventing corruption.

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