

The Significance of Financial Transactions in the Process of Proving Economic Crimes and Money Laundering

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Abstract: Financial transactions play a crucial role in the process of proving economic crimes and money laundering, as they are the primary means of tracing the flow of proceeds of crime (follow the money). This study aims to analyze the significance of financial transactions as evidence, the forms and patterns of transactions used to disguise the proceeds of crime, and the authority of law enforcement agencies in utilizing financial transaction data for evidentiary purposes. The method used is normative legal research through library research and qualitative analysis of relevant laws, doctrines, and literature. The results indicate that financial transactions play a significant role in proving economic crimes and money laundering. The complex and evolving transaction patterns that follow the stages of money laundering (placement, layering, integration) require in-depth analysis. Law enforcement agencies, including the Police, the Prosecutor's Office, and the Corruption Eradication Commission (KPK), utilize financial transaction data from the Financial Transaction Reports (PPATK), such as the Suspicious Financial Transaction Report (LTKM), as primary evidence. This suspicious transaction reporting and analysis system enables effective tracing of the flow of proceeds of crime to support investigations, inquiries, and evidence presentation in court.

Keywords: Economic Crimes; Financial Transactions; Money Laundering

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1. Introduction

Economic crimes include money laundering. Various groups have recently been paying special attention to money laundering crimes. Not only on a national, regional, or global scale, but also through international cooperation. Various crimes are committed by irresponsible parties. The act of transferring, spending, donating, depositing, exchanging, or transferring assets that are known or suspected to be the proceeds of crime with the intention of concealing or hiding assets is known as money laundering.

Money laundering has become a serious threat to the stability of the global financial system and the integrity of the national economy. This crime not only causes financial losses to the state, but also damages the socio-economic order of society. Money laundering is a means for criminals to legalize the proceeds of crime in order to cover their tracks. In addition, the large amount of money laundered has affected national and even global financial balances and caused enormous losses.

The next danger is that money laundering enables criminals, especially organized crime, to develop networks with laundered money, so that crimes such as narcotics and banking crimes will become more prevalent. The role of legal regulations is a very important element in the national legal system to combat money laundering as a contemporary and complex crime. Satjipto Rahardjo argues that "Law can function to control society and can also be a means to bring about changes in society. These changes must be accompanied by active and effective legislation to combat money laundering. Currently, the eradication of money laundering in Indonesia is regulated in Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes (TPPU Law).

Money laundering is defined as a series of acts committed to conceal or disguise the origin of assets derived from predicate crimes so that they appear to be legally obtained.

TPPU perpetrators use various sophisticated and complex *modus operandi*, such as smurfing and layering, which are carried out covertly and take advantage of bank secrecy and cross-border banking systems. This creates a major challenge for law enforcement officials in gathering and analyzing relevant TPPU evidence. Although Article 69 of the TPPU Law facilitates law enforcement by not requiring prior proof of the original crime, in reality, financial transactions are the only objective trace that can be traced to prove the elements of TPPU, especially the subjective element of “intentionally, knowingly, or reasonably suspected” that the assets originate from criminal proceeds. Without comprehensive tracing of financial transactions, it will be difficult for the Public Prosecutor to link the assets to the perpetrator's malicious intent to conceal or disguise the origin of the funds.

In the context of criminal procedure law, proving money laundering has its own particularities because its main focus is tracing the flow of funds. Financial transactions that are recorded digitally and distributed become key evidence that is primary and essential (mandatory evidence) for uncovering the objective (*actus reus*) and subjective (*mens rea*) elements of money laundering. Financial transaction data, particularly account transfers, are instruments that have crucial and multidimensional urgency in handling money laundering cases, not merely as a supplement, but as the main foundation of evidence.

The significance of financial transaction data, particularly account mutation data, can be comprehensively understood within the framework of law and criminal liability through three main pillars. First, account transaction data serves as essential evidence (mandatory evidence) to prove the criminal act (*actus reus*) in money laundering crimes as stipulated in Article 3 of Law Number 8 of 2010. This data is a factual instrument that can clearly demonstrate the existence of concealment and hiding of assets, which is the core of money laundering crimes. Through account transactions, law enforcement can clearly trace the flow of funds, including identifying the layering stage, which is characterized by complex, chained patterns of fund transfers across various accounts or jurisdictions, as well as the integration stage, which is when the proceeds of crime are reintroduced into the legitimate economic system, such as through the purchase of high-value assets or investments. Therefore, account transaction data serves as irrefutable physical (digital) evidence of the occurrence of the criminal act of money laundering itself.

Second, beyond proving the elements of the act, financial transaction data plays a crucial role in establishing the subjective element (*mens rea*) of the perpetrator within the framework of criminal liability theory. Unusual, complex, high-frequency, unusually high-value transaction patterns, or those involving multiple accounts—including shell accounts—are strong indicators of the element of intent (*dolus*). These patterns indicate that the perpetrator consciously intended to eliminate traces of the origin of the assets and conceal the true identity of the owner. Thus, the complexity and irregularity of financial transaction patterns are an external reflection of the perpetrator's inner will, which is an essential requirement in proving subjective fault and imposing criminal liability.

Thirdly, financial transaction data forms a vital basis for asset recovery efforts, namely the recovery of losses incurred by the state or victims of criminal offences. Through account transaction data, law enforcement agencies can carry out precise asset tracing and accurately calculate the value of assets proven to be the proceeds of crime. This accuracy is crucial as it serves as the legal basis for judges in issuing asset forfeiture orders and determining the amount of compensation. The realisation of asset recovery based on accurate financial transaction data not only fulfils the objectives of criminal justice but also embodies the principle of corrective justice—restoring the balance disrupted by crime by returning criminal proceeds to victims or the state treasury, whilst simultaneously delivering a significant deterrent effect. Overall, the urgency of financial transaction data lies in its ability to trace the flow of funds (follow the money) and uncover the perpetrators' attempts at concealment, as well as serving as the legal basis for financial intelligence analysis by the Financial Transaction Reports and Analysis Centre (PPATK), which acts as a gateway for investigators in uncovering the predicate offence and the money laundering offence itself.

An example of this is Decision Number 4178 K/Pid.Sus/2023. In this money laundering case, the predicate crime was embezzlement, with the following chronology: Daniel Rachmat, director of CV. Agro Makmur Jaya, entered into a cooperation agreement to buy and sell agricultural products, including soybeans, to Halim Alias A Kim. The agricultural products were then resold to other parties, and each time a transaction took place, Halim Alias A Kim purchased 4 (four) tons. Initially, the payments went smoothly, but from August 16, 2019, to October 10, 2019, the defendant failed to make any further payments, resulting in CV. Agro Makmur Jaya suffering a loss of Rp. 1,568,887,500.00 (one billion five hundred sixty-eight million eight hundred eighty-seven thousand five hundred rupiah). When asked to pay, Halim Alias A Kim stated that he did not have the money because he had used it to purchase a car.

The actions of Halim Alias A Kim caused CV. Agro Makmur Jaya to suffer losses amounting to Rp. 1,568,887,500 (one billion five hundred sixty-eight million eight hundred eighty-seven thousand five hundred rupiah), and for these actions, Halim Alias A Kim was found guilty and proven to have committed the criminal offense of embezzlement. Subsequently, for the purpose of concealing or disguising the origin of the funds obtained through the embezzlement, Halim Alias A Kim, together and in collusion with Erlin Wijaya Alias Aling (Halim Alias A Kim's wife), placed, transferred, diverted, spent, or paid the proceeds of the crime. Halim Alias A Kim resold the agricultural products in the form of nuts to other parties, and the payment was made in two (two) ways, namely cash payment to Halim alias A Kim or transfer via cash deposit at a CSM machine or at a teller counter to Bank BCA account number 8195053355 and account number 8195000952 in the name of Halim.

The cash transactions were allegedly carried out to break the link or chain of transactions obtained from criminal activities so that they would no longer appear to be the proceeds of crime, while for payments received in cash, Halim Alias A Kim instructed Erlin Wijaya Alias Aling to deposit the money into a BCA Bank account with account number 8195956789 in the name of Erlin Wijaya and, on the defendant's orders, the money in the BCA bank account belonging to Erlin Wijaya Alias Aling was then transferred to other accounts in accordance with the amount requested by the defendant, including to BCA account number 8195000952 a. n Halim and to the Permata Bank account belonging to Halim alias A Kim as payment for a loan at Permata Bank, or transferred back to the account of Erlin Wijaya alias Aling. This was done to conceal the origin of the assets so that they appeared to come from a legitimate source.

Based on PPATK's investigation, it was found that on September 17, 2019, Erlin Wijaya, alias Aling, opened a new account at Bank Permata with account number 4134547753. The account transaction history shows that the largest source of funds was from the account of Halim, alias A Kim, at Bank Permata. Therefore, it is reasonable to suspect that Erlin Wijaya, alias Aling, opened this account to conceal the origin the origin of the assets resulting from criminal acts and to complicate the tracking of funds by conducting U-TURN transaction patterns. Based on the transaction history of the account, there was a total amount of funds entering and leaving from the same party during the period from September 2019 to December 2019.

Another case is Decision Number 2029 K/Pid.Sus/2023). Indra Kesuma, alias Indra Kenz, is widely known as an influencer or affiliate of a binary options application called Binomo. From 2019 to 2022, Indra Kenz actively promoted and invited people to join the binary options trading platform called Binomo through various social media channels, including videos on YouTube, Instagram, and TikTok. In each promotional content, Indra Kenz used his personal image as a successful figure, showcasing a luxurious lifestyle, and providing referral codes directly linked to his affiliate account on Binomo. Through intensive promotions, Indra Kenz directed the public to register and conduct transactions using referral codes directly linked to his affiliate account on Binomo. Through these referral codes, the defendant received affiliate commissions from every transaction made by users who registered through the links he shared.

From this affiliate system, Indra Kesuma, alias Indra Kenz, received large commissions that flowed into his bank account. The funds received came from fictitious and illegal trading activities because Binomo did not have a license from the Financial Services Authority (OJK) and was categorized as a form of gambling disguised as trading. Thus, these funds clearly originated from criminal acts in the form of investment fraud. After receiving funds from the victims, Indra Kesuma, also known as Indra Kenz, did not immediately keep the funds but instead conducted a series of financial transactions through the banking system. He transferred part of the funds to other accounts belonging to close family members, third parties, and affiliated business entities, made large cash withdrawals, placed funds in deposit instruments, and converted them into valuable assets such as luxury cars, houses, and watches. This pattern of fund transfers did not stop at a single layer of transactions, but was repeatedly transferred to various accounts with significant values, thus raising strong indications of an attempt to conceal the origin of the funds, which were in fact derived from criminal acts.

An analysis conducted by the Financial Transaction Reports and Analysis Center (PPATK) revealed that the flow of funds to Indra Kenz's account showed a recurring pattern, complex transfers between accounts, and significant cash withdrawals. These findings illustrate classic money laundering practices, which include the stages of placement, namely the placement of criminal proceeds into the banking system; layering, which is a series of fund transfers to make tracking difficult; and integration, which is the use of these funds to purchase legitimate assets so that they appear to be legal. Thus, based on this series of actions, Indra Kenz is deemed to have fulfilled the elements of Article 3 of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes. As a legal subject, he placed, transferred, diverted, spent, paid, and changed the form of assets that he knew or should have suspected were the proceeds of crime, with the aim of concealing or disguising the origin of those assets. In its ruling, the court emphasized that Indra Kenz not only committed fraud through the promotion of an illegal platform, but was also proven to have committed money laundering. Therefore, he was sentenced to 10 (ten) years in prison, a fine of Rp 5,000,000,000 (five billion rupiah), and the confiscation of a number of assets for the state.

In the practice of law enforcement against economic crimes and money laundering, financial transactions play a central role in tracing the origin, movement, and destination of funds derived from criminal acts. However, the use of financial transaction data in the evidence process has not been fully optimized, due to limited access, the complexity of modern financial systems, and differences in understanding among law enforcement officials regarding the evidentiary value of financial information. On the other hand, the process of proving economic crimes and money laundering should place financial transactions as the main instrument in uncovering the relationship between the original crime and the proceeds of crime. The use of integrated, accurate, and analysis-based financial transactions is expected to increase the effectiveness of evidence, strengthen the confidence of judges, and ensure legal certainty and justice in the handling of economic crime and money laundering cases.

2. Materials and Methods

This study uses a normative legal research method with a statute approach and a conceptual approach. Normative legal research was chosen because this study focuses on analyzing legal norms that regulate the evidence and utilization of financial transactions in handling economic crimes and money laundering. The legal materials used consist of primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal materials include Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes, the Criminal Procedure Code (KUHAP), and other related regulations. Secondary legal materials include books, scientific journals, research results, and expert opinions relevant to the prosecution of economic crimes and money laundering, while tertiary legal materials include legal dictionaries and encyclopedias. The technique for collecting legal materials was conducted through a literature study, by tracing

laws, regulations, doctrines, and court decisions related to the prosecution of economic crimes and money laundering. Furthermore, the collected legal materials are analyzed using qualitative analysis methods, namely by interpreting and reviewing legal norms systematically, logically, and argumentatively to draw conclusions relevant to the research problem.

3. Results and Discussion

3.1. Regulation of the Significance of Financial Transactions in the Process of Proving Economic Crimes and Money Laundering

The significance of financial transactions in proving economic crimes and money laundering in Indonesia is strictly regulated in order to trace the proceeds of crime (follow the money). This system relies on suspicious transaction reporting (LTKM) and in-depth analysis by PPATK to present legal evidence in court. Evidence is at the heart of the criminal justice process because it is at this stage that the judge determines whether or not the defendant is guilty. In money laundering crimes (TPPU), the burden of proof is much more complex than in conventional crimes. This is due to the nature of money laundering as a sophisticated crime, which is a crime committed in a sophisticated, layered, and organized manner that is difficult for law enforcement officials to detect. The term sophisticated crime refers to crimes that utilize technological developments, modern financial instruments, and cross-jurisdictional networks to disguise the proceeds of crime. The modus operandi involves transaction engineering such as structuring/smurfing, layering, use of third parties (nominee accounts), and conversion to digital assets or luxury goods.

Therefore, proving money laundering does not only rely on testimony or confession, but also requires in-depth analysis of financial transaction data, PPATK analysis reports, and suspicious fund circulation patterns. The proof process must distinguish between evidence as a means of proof and proof as the result of the judge's legal reasoning in assessing the defendant's guilt. Evidence is legal facts, documents, or data submitted to the court, while proof is legal certainty formed from logical reasoning based on that evidence. Thus, in TPPU cases, deposit slips, account statements, PPATK analysis reports, or electronic data are only evidence, which can only become proof after being processed through criminal procedural mechanisms.

3.2. Forms and Patterns of Financial Transactions in the Process of Proving Economic Crimes and Money Laundering

The forms and patterns of financial transactions in the process of proving economic crimes and money laundering are complex mechanisms designed to conceal the illegal origins of criminal proceeds. In general, these patterns follow the stages of money laundering, namely placement, layering, and integration, with transaction methods that continue to evolve in line with technological advances. The prosecution of money laundering crimes cannot be separated from the analysis of the forms and patterns of financial transactions carried out by the perpetrators. This is because money laundering is a follow-up crime that aims to disguise or conceal the origin of assets derived from predicate crimes. Thus, financial transactions are not only a technical means of circulating funds, but also a key object in the process of proving ML. Law No. 8 of 2010 on the Prevention and Eradication of ML explicitly places financial transactions as one of the main instruments in uncovering ML crimes. Articles 3, 4, and 5 of the TPPU Law formulate various acts that fall under the category of money laundering, such as placing, transferring, paying, spending,

donating, or concealing assets that are known or reasonably suspected to originate from criminal acts. Thus, financial transaction patterns are not merely a flow of funds, but a concrete manifestation of criminal engineering that seeks to conceal the origin of wealth.

The forms and patterns of financial transactions in money laundering practices are highly diverse and constantly evolving, in line with advances in technology and financial systems. Therefore, recognizing and analyzing these forms and patterns is of high urgency in the legal process. This discussion aims to describe the forms and patterns of financial transactions that are often used in money laundering schemes, as well as how these transactions are assessed as evidence in legal proceedings. The forms and patterns of financial transactions play a crucial role in uncovering money laundering practices. These patterns not only serve as early indications of deviant financial activities, but also form the basis for law enforcement officials in building a legal construct at the evidence stage. In the Indonesian legal system, financial transaction patterns are positioned as an important instrument in the application of the follow the money principle, which is a law enforcement approach that focuses on tracking the flow and use of the proceeds of crime, without necessarily basing the evidence on the original crime first.

Basically, financial transactions in money laundering practices can be divided into two broad categories, namely: Cash Transactions, These transactions are carried out through large or repeated direct deposits into bank accounts or, conversely, significant withdrawals of funds. This method is often used to cover up the origin of the funds, making it difficult for law enforcement officials to link the transactions to the original crime. In addition, large cash withdrawals are often made to obscure the position of the funds after they have been placed in a specific account. Non-cash transactions. These transactions include transfers between accounts, transfers of funds between accounts/banks, purchases of assets, and the use of financial instruments such as deposits, stocks, or even cryptocurrencies. These forms of non-cash transactions are often used by perpetrators to build complex layers of transactions with the aim of creating distance between the funds and their source, making it more difficult for law enforcement officials to track them.

3.3 The Authority of Law Enforcement Agencies in Utilizing Financial Transaction Data in the Process of Proving Economic Crimes and Money Laundering

Law enforcement agencies (the police, the attorney general's office, and the Corruption Eradication Commission) are authorized to use financial transaction data from PPATK, such as Suspicious Financial Transaction Reports (LTKM), for the investigation, examination, and prosecution of economic crimes and money laundering (TPPU). PPATK acts as a financial intelligence unit that analyzes and submits intelligence results to investigators to track criminal assets. Law enforcement against perpetrators of money laundering (TPPU) requires a comprehensive approach, because this crime does not stand alone but is intertwined with the predicate crime. Indonesia's anti-money laundering regime, regulated by Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering, provides a strict legal framework for prosecuting perpetrators, both individuals and corporations, with a focus on tracing the flow of funds (follow the money) and confiscating criminal assets. Law enforcement in this context is not only a matter of punishment, but also serves to restore the integrity of the national financial system and provide a sense of justice for the affected community.

Perpetrators of money laundering can come from various backgrounds with different roles. They are not limited to the perpetrators of the original crime, but can also include

other parties who deliberately help to disguise, conceal, or use the proceeds of crime: Legal Subjects of TPPU, According to Articles 2 and 3 of the TPPU Law, the legal subjects in money laundering cases include: Active perpetrators Persons who place, transfer, transfer, spend, paying, donating, depositing, taking abroad, exchanging, or other acts on assets known to originate from criminal acts. Passive perpetrators (users/beneficiaries) are persons who use the proceeds of crime without being directly involved in the acquisition of such assets. Corporations are legal entities that can be held criminally liable under Article 6 of the TPPU Law. Corporations as perpetrators of TPPU can be held criminally liable if they are proven to have committed, ordered, or allowed money laundering to occur. Law enforcement against corporations is not only through criminal fines, but also through revocation of business licenses, dissolution, and asset forfeiture (Article 7 of Law Number 8 of 2010 concerning TPPU). "The practice of law enforcement against corporations in TPPU cases is still minimal, even though corporations are often used as legal vehicles to disguise the origin of funds."

Law enforcement against perpetrators of money laundering is carried out in a multi-disciplinary and multinational manner, combining criminal law, administrative, and financial intelligence approaches. This strategy includes: Preventive and Detective Approaches. Preventive enforcement is carried out through the monitoring of suspicious financial transactions, the establishment of Know Your Customer (KYC) regulations, and reporting by Financial Service Providers (PJK). The detective approach involves the investigation and examination of transaction patterns that indicate money laundering. "Effective law enforcement requires integration between the early detection system through PPATK and repressive actions by law enforcement agencies. Investigation and Prosecution Investigations in TPPU cases are special in nature because they do not require comprehensive proof of the original crime (absolute conviction), but only proof of the alleged original crime. PPATK plays a key role in providing analysis and examination results to investigators. Article 26A paragraph (1) of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes reads "the investigation process, electronic evidence and suspicious transaction reports from PPATK are valid evidence according to criminal procedure law. Reversal of the Burden of Proof One of the legal innovations in TPPU is the authority granted to judges to request defendants to prove that their wealth does not originate from criminal activities, as stipulated in Article 77 of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering.

4. Conclusions

The significance of financial transactions in the process of proving economic crimes and money laundering is strictly regulated in order to trace the proceeds of crime (follow the money). This system relies on suspicious transaction reporting (LTKM) and in-depth analysis by PPATK to present legal evidence in court. The Forms and Patterns of Financial Transactions in the Process of Proving Economic Crimes and Money Laundering are complex mechanisms designed to conceal the illegal origin of criminal proceeds. In general, these patterns follow the stages of money laundering, namely placement, layering, and integration, with transaction methods that continue to evolve in line with technological advances. The authority of law enforcement agencies in utilising financial transaction data in the process of proving economic crimes and money laundering is that the police, the public prosecutor's office, and the Corruption Eradication Commission (KPK) are authorised to utilise financial transaction data from the Financial Transaction Reports and Analysis Centre (PPATK), such as Suspicious Financial Transaction Reports (LTKM), for the investigation, examination, and proof of economic crimes and money laundering (TPPU). The PPATK acts as a financial intelligence unit that analyses and submits intelligence results to investigators to track assets derived from crime.

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