

The Management and Accounting Treatment of Confiscated Assets and Replacement Receivables at the Soppeng District Prosecutor's Office

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Abstract

Given the complexity of confiscated goods, they need to be assessed, recorded, and reported in accordance with government accounting standards. Meanwhile, compensation receivables must be recognized, measured, and monitored carefully to ensure the recovery of state losses. This study aims to examine how confiscated goods and compensation receivables are managed and treated in the accounting system of the Soppeng District Attorney's Office. This study refers to Government Accounting Standards (SAP), specifically PSAP Number 01 on Financial Statement Presentation and PSAP Number 05 on Inventory Accounting, as well as regulations related to the management of state property. The method used is a descriptive qualitative approach, with data collection techniques through interviews, observation, documentation, and literature study. The research findings indicate that the management of confiscated goods faces challenges such as discrepancies between the seizure records and the physical condition of the goods, which complicate the auction process. Additionally, damage to evidence items reduces their economic value. On the other hand, the management of compensation claims is hindered by delays in payments due to transactions outside bank operating hours and the risk of temporary storage in safes requiring strict supervision. From an accounting perspective, it is known that the recognition, measurement, presentation, and disclosure of confiscated goods and compensation receivables are in accordance with the principles and provisions outlined in the Government Accounting Standards (SAP), namely PSAP No. 01 and PSAP No. 05.

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INTRODUCTION

The Indonesian government has a sound financial system due to the existence of state financial regulations. One of these regulations is the government accounting standard, which refers to the accounting principles applied in preparing and presenting government financial reports (BPK, 2010). With the existence of government accounting standards, they can be used as guidelines in preparing financial reports. In this case, one of the agencies that has government accounting standards is the Soppeng District Attorney's Office.

The Soppeng District Attorney's Office, as part of the law enforcement institutions in Indonesia, has an important role in handling various legal cases, including cases involving corruption, abuse of power, and other economic crimes. In carrying out its duties, the Soppeng District Prosecutor's Office often deals with cases that result in confiscated property and monetary compensation claims. Such confiscated property typically originates from criminal activities, military operations, smuggling, and illegal trade.

Law No. 16 of 2004 regulates the management of confiscated property and monetary compensation claims. Confiscated property refers to items seized by the state as part of the legal process, typically because such items are the proceeds of crime, were used in criminal activities, or have a direct connection to criminal offenses. On the other hand, compensation claims arise when a convicted individual is required to compensate the state for losses caused by their criminal acts, particularly in corruption cases (Kemenkeu, 2021).

Compensation claims are a separate criminal offense in the context of handling corruption crimes. The compensation is paid to compensate for the state's economic losses, and the amount of compensation is equal to the state's losses. The management and accounting treatment of confiscated assets and compensation claims are crucial. The recording and reporting of confiscated assets and compensation claims have their own complexities. Confiscated assets must be valued, recorded, and reported in accordance with government accounting standards. Meanwhile, compensation claims must be recognized, measured, and monitored carefully to ensure the recovery of state losses.

Given the complexity and importance of this issue, researchers are interested in finding out how clear standards and procedures are in place for the management and accounting treatment of confiscated goods and compensation receivables. This includes policies on the valuation, recording, securing, and destruction of confiscated goods, as well as policies on the recognition, measurement, and collection of compensation receivables.

In this regard, this study will discuss the management and accounting treatment of confiscated goods and compensation receivables at the Soppeng District Attorney's Office. Therefore, the researcher is interested in conducting a study entitled "Management and Accounting Treatment of Confiscated Goods and Compensation Receivables at the Soppeng District Attorney's Office."

Based on the background described above, the research question for this study is: How are confiscated goods and compensation receivables managed and treated in the accounting system of the Soppeng District Attorney's Office?

Based on the problem formulation, the purpose of this study is to determine the management and accounting treatment of confiscated goods and compensation receivables at the Soppeng District Attorney's Office.

a. Definition of Accounting

Accounting is the art of collecting, identifying, classifying, and recording transactions and events related to finance, thereby producing information in the form of financial reports that can be used by interested parties (Sugiri, 2018).

Rudianto (2012:4) explains that accounting is an information system that generates financial information for interested parties regarding the economic activities of a company. Furthermore, according to Warren, et.al (2014:3), accounting is an information system that provides reports to stakeholders regarding the economic activities and condition of a company (Carl S. Warren, James M. Reeve, 2018).

An art of recording, classifying, and summarizing events and occurrences, at least those of

a financial nature, in the fastest possible manner and expressed in monetary terms, along with the interpretation of matters arising from them (Belkaoui, 2012)

From this definition, we can conclude that accounting is the art of collecting, identifying, classifying, and recording transactions and events in the financial field so that information, namely financial statements, can be accessed by interested parties.

b. Definition of Government Accounting Standards

Government Accounting Standards (SAP) are accounting principles implemented in the preparation and presentation of Government Financial Statements (Afdhal, 2019). SAP is regulated in Government Regulation No. 71 of 2010, which replaces Government Regulation No. 24 of 2005.

In the context of managing confiscated goods and compensation receivables, the relevant SAPs include:

- a. PSAP 01 on Financial Statement Presentation
- b. PSAP 05 on Inventory Accounting.

METHOD

This research is qualitative research using descriptive methods. Qualitative research is research that produces analytical methods that do not use statistics or other quantification methods. Qualitative data is data that cannot be measured using a numerical scale. In descriptive research, the investigation does not use variable operations, does not determine the events that occur, and is typically associated with current events (Afdhal et al., 2022).

The researcher selected the Soppeng District Attorney's Office as the research object. The reason for using the qualitative descriptive method is to describe in depth how the process of managing and treating confiscated goods and compensation receivables is carried out at the Soppeng District Attorney's Office. This research focuses on understanding the phenomenon contextually and comprehensively in accordance with the actual conditions in the field.

RESULTS AND DISCUSSION

1. Management of Confiscated Goods at the Soppeng District Attorney's Office

a. Asset Security

The asset confiscation procedure is as follows:

- 1) The security of seized items, evidence, and confiscated goods begins as soon as they are received by the relevant work unit.
- 2) Security measures aim to maintain the integrity, quantity, and safety of the items from risks of misuse, loss, damage, and unlawful destruction.
- 3) Security measures at the Evidence Building or Prosecutor's Office are implemented by installing chains, locks, double locks, access codes/passwords, grilles, CCTV, fire extinguishers, and disconnecting the power supply to electronic devices, as well as securing flammable items.
- 4) Certificates, valuable documents, money, and important documents are secured in safes or entrusted to authorized parties.
- 5) Land, buildings, or other properties are secured with boards, stickers, seals, or Prosecutor's Office markings.
- 6) Property security may also be implemented through blocking at the land office and coordination with local authorities.

- 7) Items that can change ownership, such as vehicles or bank accounts, are secured through blocking at the relevant agencies.
- 8) If outside the jurisdiction, security is carried out through written assistance from the local District Attorney's Office via the Asset Recovery Center.
- 9) Items deposited outside the District Attorney's Office are secured by the depositary and coordinated with local officials, unless otherwise specified in the agreement.

b. Asset Maintenance

The asset maintenance procedure is as follows:

- 1) Maintenance of seized items, evidence, and confiscated goods begins upon receipt by the managing work unit.
- 2) Priority is given to items that will be auctioned or claimed by the state.
- 3) Maintenance is tailored to the form, type, nature, and condition of the seized property, evidence, and confiscated property.
- 4) Maintenance is conducted on a regular or ad hoc basis as needed to maintain the condition of the seized property, evidence, and confiscated property.
- 5) The work unit prepares a maintenance plan covering time, costs, location, implementers, procedures, facilities, and equipment.
- 6) If entrusted, maintenance becomes the responsibility of the recipient of the entrusted items, unless otherwise specified.
- 7) Maintenance of seized property, evidence, and confiscated property requiring special maintenance may be managed by competent agencies/institutions with the assistance of the asset recovery center.
- 8) Maintenance of confiscated property aims to maintain or enhance its quality, utility value, and economic value.

c. Asset seizure

The asset seizure procedure is as follows:

- 1) Seizure of assets originating from criminal acts or used to commit criminal acts.
- 2) Seizure of assets to be used as compensation for monetary compensation/fines/damages/other compensation.
- 3) Asset forfeiture of state/state-owned enterprise assets controlled by unauthorized parties, whereby the PPA may seize state/state-owned enterprise assets controlled by unauthorized parties in accordance with applicable regulations, after which the assets
- 4) of ministries/agencies/state-owned enterprises that have been successfully seized are returned to their rightful owners by the Head of the PPA in accordance with the provisions of this Attorney General's Regulation.
- 5) Asset Seizure Based on a Request from Another Country, the PPA may seize assets based on a request for asset recovery from a foreign country/institution/international organization in accordance with the provisions of applicable laws and regulations.

d. Asset Return

Asset return is the final stage of the entire asset recovery process, which can be categorized as follows:

- 1) Return is carried out if:
 - a) it is no longer needed for legal purposes;
 - b) the investigation/prosecution has been terminated;
 - c) the case is set aside for the public interest; or
 - d) to enforce a court decision that has obtained final legal force.

- 2) Not returned if it originates from or is used in a criminal offense.
- 3) Return does not apply to corruption cases submitted to the State Attorney for civil litigation.
- 4) Returns are made by the Investigating Prosecutor, Public Prosecutor, or Executor based on an official letter or final decision.
- 5) For final decisions, returns by the Prosecutor Executor must be made no later than 3 working days after receiving a copy of the decision.
- 6) Returns must be known to the relevant structural officials and the Seized Property/Evidence Management Unit.
- 7) This is done at the Prosecutor's Office or through the Evidence Delivery Service.
- 8) For corruption cases subject to civil lawsuits, the management of assets is coordinated with the Civil and Administrative Law Division.
- 9) Legal responsibility for the assets is transferred to the Civil and Administrative Law Division by the Investigating Prosecutor or Public Prosecutor.

2. Management of Compensation Claims at the Soppeng District Attorney's Office

The management of compensation claims at the Soppeng District Attorney's Office includes:

- a. Determination of Claims Compensation claims are determined based on court decisions that have obtained permanent legal force in criminal corruption cases. These decisions require the convicted person to pay a sum of money as compensation for state financial losses.
- b. Recording After the decision has become final and binding, the compensation receivables are recorded in the Compensation Receivables Register. The information recorded includes the identity of the convicted person, case number, date of decision, amount of compensation, and payment deadline.
- c. Collection The collection of compensation receivables is carried out in stages:
 - 1) Notification of the obligation to pay to the convicted person after the final and binding decision
 - 2) Issuance of a warning letter if the convicted person fails to pay within the specified deadline
 - 3) Coordination with relevant agencies for the tracking of the convicted person's assets
 - 4) Execution of the convicted person's assets (if any) as a substitute for the obligation to pay compensation
- d. Receipt and Deposit of Compensation Funds: The compensation funds received are deposited into the state treasury through a special account for the receipt of compensation funds for state losses (Attorney General Regulation No. 13 of 2020).
- e. Reporting: The progress of the collection and receipt of compensation funds is reported periodically to the South Sulawesi High Prosecutor's Office and the Attorney General's Office.

3. Accounting treatment of confiscated goods

a. Recognition

Confiscated goods are recognized as assets when the court decision becomes final and binding. Confiscated goods are categorized as inventory in the financial statements of the Soppeng District Attorney's Office.

The following is an example of a case study on the recognition of confiscated goods at the Soppeng District Attorney's Office: On February 20, 2025, the Soppeng District Court ruled on a money laundering case involving the defendant Nurlina Sari. In the final and binding court decision (inkracht van gewijsde), it was decided that a 2023 Yamaha NMAX motorcycle

would be confiscated by the state. Subsequently, the State Asset Management and Auction Office (KPKNL) conducted an appraisal of the confiscated property, determining its fair value to be IDR 35,000,000.00. In accordance with the accounting policy of the Soppeng District Prosecutor's Office, confiscated property that has been determined in a court decision and has attained final legal force is recognized as inventory and recorded in the financial statements. At the same time, the value of the confiscated property is also recognized as Non-Tax State Revenue (PNBP).

Accounting Journal:

Date	Account	Debit (Rp)	credit (Rp)
20 February 2025	Confiscated Goods Inventory	35.000.000	
	Other Income (PNBP)		35.000.000

Description:

Recognition of confiscated goods in the form of Yamaha NMAX motorcycles as state inventory by the Soppeng District Attorney's Office, with fair value based on the assessment results of the KPKNL. These goods may later be auctioned or utilized in accordance with applicable laws and regulations.

b. Measurement

The value of confiscated goods is measured based on:

- 1) Fair value determined by the appraisal team for goods to be auctioned.
- 2) Nominal value stated in the court decision (if any).
- 3) Acquisition value or estimated fair value for other confiscated goods.

For example, on March 12, 2025, the Soppeng District Attorney's Office received a final and binding court decision regarding a corruption case involving Hendra Wijaya. The decision stated that a MacBook Pro laptop was confiscated for the state. The decision did not specify the nominal value of the confiscated item. Therefore, for financial reporting and auction purposes, an appraisal was conducted by the Appraisal Team from the State Asset Management and Auction Office (KPKNL) on the laptop on March 20, 2025. The appraisal determined the fair value to be IDR 18,000,000.00 based on the condition of the item, year of purchase, and current market price.

Accounting Journal:

Date	Account	Debit (Rp)	Credit (Rp)
20 March 2025	Confiscated Goods Inventory	18.000.000	
	Other Income (PNBP)		18.000.000

Description:

The value of confiscated goods in the form of MacBook Pro laptops is recognized based on the assessment by the KPKNL because there is no nominal value in the court decision. This value serves as the basis for recording in the financial statements and auction plans.

Additional notes:

Confiscated goods can be measured using one of the following three approaches:

- 1) Fair value, used if the goods are to be auctioned and the appraisal results are available.
- 2) Nominal value, used if the value is explicitly stated in the court ruling.
- 3) Acquisition value or estimated fair value, used for other confiscated goods that do not have official appraisal results but need to be recorded, such as small or common items.

c. Presentation

Confiscated goods are presented as inventory in the Soppeng District Attorney's Office

Balance Sheet. Confiscated goods inventory is presented at acquisition value or fair value on the reporting date, in accordance with Government Regulation No. 71 of 2010.

d. Disclosure

In the Notes to the Financial Statements (CaLK), the Soppeng District Attorney's Office discloses:

- 1) Accounting policies applied to confiscated goods.
- 2) Details of the types and values of confiscated goods.
- 3) Valuation methods used.
- 4) Information on confiscated goods that were auctioned, donated, or destroyed during the reporting period.

5. Accounting treatment of compensation receivables

a. Recognition

Compensation receivables are recognized when the court decision becomes final and binding. Compensation receivables are categorized as other long-term receivables in the financial statements of the Soppeng District Attorney's Office.

For example, on February 5, 2025, the Makassar Corruption Court handed down a verdict against the defendant Ahmad Fauzi in a corruption case. In the final and binding court decision, the defendant was ordered to pay compensation of IDR 250,000,000.00 to the state. In accordance with applicable regulations, this amount is recognized as a state receivable managed by the Soppeng District Prosecutor's Office. Since the payment is not made directly by the convicted party, the amount is recorded as a compensation receivable. In accordance with accounting policies, compensation receivables are recognized when the judgment becomes final and binding, and recorded in the financial statements as other long-term receivables. At the same time, the receivables are also recognized as non-tax state revenue (PNBP).

Accounting Journal:

Date	Account	Debit (Rp)	Credit (Rp)
5 February 2025	Compensation Receivable – Long-Term	250.000.000	
	Other Income (PNBP)		250.000.000

Notes:

Recognition of compensation receivables amounting to IDR 250,000,000.00 in the name of convict Ahmad Fauzi based on a court decision that has become final and binding. These receivables are recognized as assets in the form of other long-term receivables and simultaneously recognized as non-tax state revenue.

b. Measurement

Reimbursement receivables are measured at the nominal value stated in the court decision. For receivables that are estimated to be uncollectible, an allowance for uncollectible receivables is established.

For example, on January 10, 2025, the Makassar Corruption Court ruled on a corruption case involving the defendant Andi Baharuddin. In the final and binding court decision, the defendant was ordered to pay compensation to the state in the amount of Rp600,000,000.00. However, based on an assessment of the defendant's financial condition and assets by the Soppeng District Prosecutor's Office team, it was determined that the defendant lacks sufficient financial capacity to pay the full compensation amount. After analysis, it is estimated that only approximately 40% of the total amount is likely to be recoverable. Therefore, to reflect a more realistic value of the receivables, a provision for uncollectible receivables was established at 60% of the total receivables, amounting to Rp360,000,000.00.

Accounting Journal:

Date	Account	Debit (Rp)	Credit (Rp)
10 January 2025	Bad Debt Allowance Expense	360.000.000	
	Bad Debt Allowance		360.000.000

Notes:

The provision for uncollectible receivables is established to reflect the fair value of receivables that can reasonably be collected from the convict. This policy is important to maintain the fairness of financial statements and anticipate potential losses to the state due to uncollectible compensation receivables.

c. Presentation

Compensation receivables are presented as other long-term receivables in the Soppeng District Attorney's Office Balance Sheet. The presentation is made at the nominal value less the allowance for uncollectible receivables.

For example, on April 15, 2025, the convicted person Muhammad Rizal made a partial payment of compensation receivables that had been decided by the Makassar Corruption Court in the amount of Rp100,000,000.00. The payment was deposited directly into the state treasury through the Receipts Treasurer of the Soppeng District Prosecutor's Office. In accordance with accounting policies, the receipt of the compensation debt repayment is recorded by debiting the cash in the Receipts Treasurer and crediting the compensation debt. The presentation of receivables in the balance sheet is still done at the nominal value of the receivables minus the allowance for uncollectible receivables.

Accounting Journal:

Date	Account	Debit (Rp)	Credit (Rp)
15 April 2025	Cash at the Receipts Treasurer	100.000.000	
	Reimbursement Receivable		100.000.000

Notes:

Recording of the receipt of repayment of the reimbursement receivable by the convicted person Muhammad Rizal, which was deposited into the state treasury. The remaining receivable will continue to be presented in the balance sheet as other long-term receivables after deducting the repayment amount and the allowance for uncollectible receivables.

d. Disclosure

In the Notes to the Financial Statements (CaLK), the Soppeng District Attorney's Office discloses:

- 1) Accounting policies applied to reimbursement receivables
- 2) Details of reimbursement receivables

6. Obstacles Faced in the Management of Confiscated Goods

a. Discrepancies in Confiscated Goods Data

There are data discrepancies between the minutes of confiscation and the actual condition of the object, such as differences in frame numbers, types of goods, or ownership identification. These discrepancies complicate the auction process because implementing agencies such as KPKNL require accurate and complete data. In addition, investigators do not have the authority or expertise to assess goods with unclear data, so it is necessary to involve other authorized parties. This has the potential to delay the auction process and slow down case resolution, as well as having an impact on the utilization of booty as State revenue.

b. Damage to Evidence

Damage to evidence that occurs even though the storage place has met standard

operating procedures (SOPs). This damage is generally caused by the nature of the goods themselves which require special maintenance, such as electronic goods, vehicles, or high-value goods that are sensitive to temperature and humidity. Without proper and routine maintenance planning, the physical condition of goods can still decline even though they have been stored according to procedures. As a result, the economic value of goods can be reduced or even unfit for use.

7. Obstacles Faced in the Management of Receivables for Money in Lieu

a. Payment Outside Bank Business Hours

One of the technical obstacles in the management of receivables for money in lieu is when convicts make payments on Friday afternoons or outside bank operating hours. In this condition, the prosecutor's office cannot immediately deposit the money into the state account because banking services are closed. As a result, the deposit process must be postponed until the next business day, which technically causes delays in reporting and recording state revenues.

b. Temporary storage in safe

Because it cannot be deposited immediately, the restitution received must be temporarily stored in the prosecutor's safe. This storage requires additional responsibilities from staff to ensure the physical security of the money. Every day, the prosecution staff must carry out regular checks and supervision until the money can be deposited at the bank. This adds to the workload and increases the risk if supervision is not carried out properly by the state.

CONCLUSIONS AND SUGGESTION

Based on the management and accounting treatment of booty and compensation receivables at the Soppeng District Attorney's Office has been carried out in accordance with procedures and PSAPs, especially PSAP Number 01 concerning Presentation of Financial Statements and PSAP Number 05 concerning Inventory Accounting, but still faces technical obstacles such as data discrepancies, damage to goods that cause a decrease in economic value, and delays in depositing money.

The Soppeng District Attorney's Office is advised to improve coordination between agencies and create technical guidelines for recording booty to prevent data discrepancies. Maintenance of goods needs to be carried out so that the economic value is maintained. For restitution receivables, a flexible payment system outside bank working hours and strict supervision of temporary storage are required. Regular training for staff is also important to improve accountability and transparency.

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