

# OPTIMIZING THE UTILIZATION OF INTRAC'S ANALYSIS REPORT AND INSPECTION REPORT TO INCREASE STATE REVENUE

## (Presidential Instruction No. 2 of 2017)

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### ABSTRACT

*Corruption is considered as a major contributor to the inequality of prosperity of the Indonesian people. Corruption is a predicate crime leading to criminal act of money laundering. Nonetheless, many of the Indonesian Financial Transaction Reports and Analysis Center (INTRAC)'s analysis report submitted to the law enforcement agencies were not processed into money laundering investigation due to lack of evidence collected. The effort was ceased and no subsequent action to the analysis report. Current Presidential Instruction No. 2/2017 required optimization of INTRAC's analysis report by submitting the deadlocked case to Directorate General of Taxation (DGT) thus DGT may utilize the report to review, trace and investigate the potential taxation-related criminal acts.*

### A. INTRODUCTION

Indonesia is a large country, with a population of more than 250 people. In addition to having adequate quantity of human resources, Indonesia is also rich in natural resources, such as mining, oil, natural gas, tropical forests, and various marine biodiversity. The Indonesian economy is experiencing rapid growth. Financial data from the Indonesian Financial Transaction Reporting and Analysis Center (INTRAC) from January 2003 to December 2016 shows that Indonesia has a very high level of financial transactions. During the period, it was found that the total amount of cash transactions for individuals was IDR 117,050,264,339,941,000 and the total amount of cash transactions for a corporation was IDR 2,106,321,850,591,580,000 2,081,867,140,014,250,000.<sup>1</sup>

<sup>1</sup> Dr.Dian Ediana Rae, "Exposure of INTRAC Deputy Chief on National Strategy of Money Laundering", presented at the Regional Banking Deliberation Board of Purwokerto, January 26, 2017

With the vast amount of wealth contained in the earth of Indonesia and the velocity of money, the Indonesian people should have been at an equitable point of welfare in the fields of education, health, public services and infrastructure. Indonesia should have had many economists and legal experts who were supported not only by adequate legal instruments, but also by institutions that had good information systems and technology tools. However, the Annual Report on Socioeconomic Data from the Central Bureau of Statistics in March 2017 shows that as many as 27.77 million or 10.64% of Indonesian people are in the poor category.<sup>2</sup> One of the causes is the high level of corruption. According to survey report of the Transparency International Corruption Index 2016, Indonesia was ranked 90th out of 176 countries surveyed, with a total score of 37. The position was under Zambia and Panama which occupied 87th place.<sup>3</sup> Corruption occurring in Indonesia, among others, is caused by the state civil apparatus<sup>4</sup> who abuse the authority they have and the lack of tone at the top or role model within the law enforcement officers who can be a driver for a better direction.

The results of the Transparency International Corruption Index in 2016 were in line with Indonesia's risk assessment of Money Laundering Crime 2015 that the Money Laundering Crime which has a high level of threat level is corruption, with the highest level of threat of 9.0.<sup>5</sup> Corruption is a "social

<sup>2</sup> Badan Pusat Statistik, Jumlah dan Persentase Penduduk Miskin, <https://www.bps.go.id/LinkTabelStatistik/view/id/1494> accessed on July 26, 2016

<sup>3</sup> Transparency International Corruption Index, <http://www.transparency.org/cpi2014/results> Accessed on July 20, 2015

<sup>4</sup> Aparatur Sipil Negara (disingkat ASN) adalah profesi bagi Pegawai Negeri Sipil dan pegawai pemerintah dengan perjanjian kerja yang bekerja pada instansi pemerintah. Pegawai ASN terdiri dari Pegawai Negeri Sipil dan pegawai pemerintah dengan perjanjian kerja yang diangkat oleh pejabat pembina kepegawaian dan diserahi tugas dalam suatu jabatan pemerintahan, atau diserahi tugas negara lainnya dan digaji berdasarkan peraturan perundang-undangan. [https://id.wikipedia.org/wiki/Aparatur\\_Sipil\\_Negara](https://id.wikipedia.org/wiki/Aparatur_Sipil_Negara), accessed on July 20, 2015.

<sup>5</sup> Pusat Pelaporan dan Analisis Transaksi Keuangan, "Penilaian Risiko Indonesia Terhadap TPPU Tahun 2015, <http://www.ppatk.go.id/publikasi/read/43/penilaian-risiko-indonesia-terhadap-tindak-pidana>

parasite" that ruins the governance structure and a major factor that hampers the government and development. Besides being difficult to eradicate, corruption is also difficult to detect using definite legal grounds.<sup>6</sup> In this case, the government and all components of society must be wary of corrupt practices and need to combat them collectively.

The eradication of corruption is one of the most important demands that need to be realized in Indonesia post-reform era. In the early days of the reform era, the demand for the eradication of corrupt practices was voiced along with several other demands as follows: (1) the amendments to the 1945 Constitution; (2) the abolition of the doctrine of dual functions of Armed Forces; (3) the enforcement of law and human rights; (4) regional autonomy; (5) freedom of the press; and (6) realizing democratic life.<sup>7</sup> In the institutional sector, since the beginning of the reform era, there have also been established various teams, commissions, institutions and courts related to the eradication of corruption, among others are: (1) Corruption Eradication Joint Team, (2) State Administrator Wealth Checking Commission (KPKPN); (3) Corruption Eradication Commission; (4) Court of Corruption; (5) INTRAC; (6) Corruption Eradication Team; (7) The Corruptor Hunt Team.<sup>8</sup>

Since the collapse of the New Order in 1998 until the present time, however, the Indonesian people have not succeeded in upholding law enforcement approaching the ideal point. This is marked by the number of state officials, party officials and even law enforcers who have been involved in corruption cases.

[pencucian-uang-tahun-2015.html](http://www.ppatk.go.id/publikasi/read/43/penilaian-risiko-indonesia-terhadap-tindak-pidana), p. 31 accessed on July 20, 2015

<sup>6</sup> Erika Refida, "Korupsi di Indonesia: Masalah dan Solusinya", artikel Fakultas Ilmu Sosial dan Ilmu Politik USU, see: <http://repository.usu.ac.id/bitstream/123456789/3800/1/fisip-erika1.pdf>

<sup>7</sup> Setwapres, *Mencari Mekanisme Pemberantasan Korupsi yang Paling Efektif* - Focus Group Discussion (FGD) Kedeputian Bidang Dukungan Kebijakan Pemerintahan Sekretariat Wakil Presiden Jakarta: Sekretariat Wapres, 2015

<sup>8</sup> Ibid

## B. LITERATURE REVIEW AND DISCUSSION

### Corruption as the Highest Threat of Money Laundering Crime in Indonesia

Along with the times and the need for the enhancement of Indonesia's development, various laws and regulations have been set to be able to implement the 1945 Constitution. One of them is Law No. 8 of 2010 on Prevention and Eradication of Money Laundering Crime authorized by the President of the Republic of Indonesia on October 22, 2010. In which one of its clauses regulates the expansion of the investigators of Money Laundering Crime into 6 agencies, namely: Police, Prosecutors, Corruption Eradication Commission (KPK), National Narcotics Agency (BNN), Directorate of Customs and Excise, and Directorate General of Tax (DGT).

The existence of this Law is expected to respond to the lack of effectiveness in reducing the economic crime rate, the deterrent effect, and the optimization of the state loss return. Article 2 of this Law also accommodates more than 24 (twenty four) types of criminal acts such as corruption, bribery, narcotics, terrorism, etc. But corruption is a complex social, political, economic phenomenon which can lead to the decrease in investment, or even none at all. It influences over long periods of time that may lead to conflict in society, lack of belief in law and human rights, the occurrence of non-democratic practices, and the transfer of development funds for personal or group interest<sup>9</sup>. Based on the publication of the United Nations Development Program (UNDP) under the title "Tackling Corruption, Transforming Lives: Accelerating Human Development in Asia and the Pacific,"<sup>10</sup> here are the different

types of corruption described in United Nations Anti-corruption Toolkit:

1. Bribery:  
It is a gift of money or valuables to a person for the purpose of "buying" the influence or decision of the person in connection with the interests of those who bribe. Bribery can occur actively and passively
2. Embezzlement, theft, and fraud:  
Embezzlement and theft are the acquisition or control of an asset, either money or other valuables, by an individual who is not authorized but has access to the asset. Such access may be owned by the individual through his position or occupation in the work. Meanwhile, fraud is the use of misinformation which is used as the basis by a person that causes the person to make an incorrect decision on his assets or voluntarily hand over the asset to an individual who is not entitled to it.
3. Extortion:  
Extortion is the use of coercion or threat to someone to surrender some of his assets, either money or valuables, with the aim to get the cooperation desired by both parties.
4. Abuse of discretion:  
It is an abuse of the authority or policy possessed by an individual that involves a conflict of interest of the individual. For example, a public official may authorize a vendor to supply goods for his enterprise, in which the vendor actually belongs to the public official. This happens because of the high power held by bureaucrats but very little supervision of the power.
5. Favoritism, nepotism, and clientelism:  
The above matters also involve the abuse of authority described in the previous point. The difference is that the interest of the individual is not attached

<sup>9</sup> Arief Amrullah, *Tindak Pidana Pencucian Uang Dalam Perspektif Kejahaan Terorganisasi*, Malang: Surya Pena Gemilang, 2014 p..147

<sup>10</sup> The United Nations Development Programme (UNDP), *Tackling Corruption, Transforming Lives: Accelerating Human Development in Asia and the Pacific*, <http://www.unrol.org/files/9%20Tackling%20Corruption%2008.pdf> accessed on July 20, 2015

to himself but to the closest relation of the individual, such as his family, his supportive political party, or other groups related to the individual.

6. Conducting, creating or exploiting conflicting interest:

Corruption involves the creation or exploitation of pre-existing conflict of interest. In the case of bribery, the individual creates a conflict of interest that hurts the independence of the processes occurring within the company. Meanwhile, in case of corruption in the type of embezzlement, theft, and fraud, the individual takes advantage of pre-existing opportunities and conflicts of interest.

7. Improper political contributions:

Some donations given by political parties have their own interests from the political parties that are expected to be facilitated by public officials who will have the authority and take office in an influential position.

According to the statistical bulletin on the number of Analysis Results submitted to the investigator based on the crime from January 2003 to May 2017, the alleged criminal act of corruption was ranked first, with 1,816 Analysis Results submitted.<sup>11</sup> In the anti-money laundering regime, one of the efforts to eradicate and reduce the crime rate, especially the crime that generates economic benefits for the perpetrators, including corruption, is to apply the money laundering Law No. 8 of 2010 on Prevention and Eradication of Money Laundering Crime (UU PP TPPU) which embraces the concept of *follow the money*. The approach of *follow the money* prioritizes the search for money or wealth of the proceeds of crime committed. Financial analysis approach is used in searching the proceeds of crime. Thus,

<sup>11</sup> Buletin Statistik PPATK, Buletin Statistik Anti Pencucian Uang dan Pendanaan Terorisme – Mei 2017, see [http://www.ppatk.go.id//backend/assets/images/publikasi/1499736876\\_.pdf](http://www.ppatk.go.id//backend/assets/images/publikasi/1499736876_.pdf) Hlm. 28

accounting science and other related sciences, especially forensic accounting, are needed to conduct the financial analysis.<sup>12</sup> An anti money laundering system that promotes the *follow the money* approach contains the following basic principles:<sup>13</sup>

1. Proceeds of crime are the blood / breath of a crime. This is because money or asset is the life-giving blood and also used to cover the crime
2. Proceeds of crime are the weakest point of the crime chain;
3. The motivation of the offender is to get the property and enjoy it;
4. The offender will disguise or conceal the origin of property acquired from proceeds of crime; and
5. The offender often involves other people such as family, relatives, and colleagues, and the existing evidence is often not in physical evidence.

The basic principles of the *follow the money* approach stem from the ineffectiveness of law enforcement using *follow the suspect* approach (chase, catch, and jail the perpetrator), plus the burden of the state that must feed the defendant while undergoing the sentence process in detention.<sup>14</sup> The case of Gayus Halomon Tambunan, a former officer of the Directorate General of Taxes class III A who could “buy” the law from the prison is one example of the ineffective approach of *follow the suspect* (chase, catch, and jail the perpetrator). The suspect still had money / property from the proceeds of the crime and he used the money to “buy” the law so that he could be free in and out of prison. He even could go to Bali, Macau and Singapore, during the time of detention.

<sup>12</sup> Yunus Husein, Negeri Sang Pencuci Uang. (Jakarta: Pusataka Juanda Tiga Lima, 2008) p.63

<sup>13</sup> Dr.Muhammad Yusuf, *Kapita Selektia TPPU*, Jakarta: Juanda Tiga Lima, 2016 p.6

<sup>14</sup> Ibid

Money laundering crime derived from corruption can be found in various forms of placement, transfer, expenditure, payment, grant, custody, overseas carriage, deformation, currency exchange or securities or other deeds to the property, with the aim of hiding or disguising the origin of the property.<sup>15</sup> The modus operandi of money-laundering crime derived from corruption also varies, among others are:<sup>16</sup>

1. Transferring assets of the proceeds of corruption in the name of the family (child, wife / husband, sister, brother, etc.) or in the name of third party.
2. Using third party services as a “treasurer” which regulates the flow of funds and financial transactions by opening an account or deposit box to keep the proceeds of corruption, as well as to spend and distribute the proceeds of corruption.
3. Conducting fictitious transactions between companies as if there were a sale and purchase transactions to disguise the origin of the proceeds of corruption.
4. Opening tactical funds account, either joint account or other unofficial account, to accommodate the flow of funds of the proceeds of corruption, the use of which is wrapped with non-budgetary operational activities.
5. Conducting distribution of fund of corruption proceeds under the pretext of channeling social funds to various organizations as a cover to disguise the unaccountable use of funds.
6. Exchanging money derived from the proceeds of corruption, from Indonesian Rupiah (IDR) to foreign currency, in either legal or illegal money changer.
7. Hiding and placing money / assets derived from the proceeds of corruption in the safe

<sup>15</sup> Pusat Pelaporan dan Analisis Transaksi Keuangan, “Penilaian Risiko Indonesia Terhadap TPPU Tahun 2015, <http://www.ppatk.go.id/publikasi/read/43/penilaian-risiko-indonesia-terhadap-tindak-pidana-pencucian-uang-tahun-2015.html>, Hlm 45 diakses tanggal 20 Juli 2015

<sup>16</sup> Ibid

deposit box of banking or by transferring to an account abroad.

### Money and Crime

Money is a legitimate object and the obsession with money is basically not a crime.<sup>17</sup> However, money will be the trigger of criminal acts when material success is culturally used as a benchmark for human interaction. The crime triggered from the existence of money itself can be divided into two: ordinary crime, such as theft, deprivation, etc. and economic crime, such as corruption, embezzlement, fraud, and conflicts of interest over office. It is still fresh in our memory that the former Chairman of the Constitutional Court M. Akil Mochtar (AM) period 2013-2016 was sentenced to life imprisonment due to “trading” the judge’s decision in his institution. This verdict was made by the Corruption Court of Jakarta, the High Court of Jakarta and the appeal of Decision No.336 K / Pid.Sus / 2015, with details as follows<sup>18</sup>:

1. Corruption in handling disputes over the election of Regional Head of Gunung Mas Regency. In this case, AM was declared legally and convincingly to accept bribes of IDR 3 billion in cash.
2. Corruption in the handling disputes over the election of Regional Head of Lebak Regency. In this case, AM was declared legally and convincingly to accept bribes of IDR 1 billion in cash.
3. Corruption in handling disputes over the election of Regional Head of Empat Lawang Regency. In this case, AM was declared legally and convincingly to accept

<sup>17</sup> Oskar Engdahl, *The Role of Money in Economic Crime*, Juli 2014. Published by Oxford University - BRIT. J. CRIMINOL(2008) 48, 154 – 170

<sup>18</sup> Mahkamah Agung, Direktori Putusan Mahkamah Agung Putusan No 336 K/Pid.Sus/2015 Nama: M Akil Mochtar, <http://putusan.mahkamahagung.go.id/putusan/14f40b157492ffacec74576d5020ec29> lihat juga Pusat Pelaporan dan Analisis Transaksi Keuangan, “Penilaian Risiko Indonesia Terhadap TPPU Tahun 2015, <http://www.ppatk.go.id/publikasi/read/43/penilaian-risiko-indonesia-terhadap-tindak-pidana-pencucian-uang-tahun-2015.html>, P. 47 accessed on July 20, 2015

bribes of IDR 10 billion and USD 500,000 in cash and transfer to AM account.

4. Corruption in handling disputes over the election of Regional Head of Palembang Municipality. In this case, AM is declared legally and convincingly to accept bribes of IDR 20 billion in cash and transfer to a checking account in the name of CV Ratu Samagat.
5. Corruption in the handling of disputes over the election of Regional Head of Buton Regency. In this case, AM was declared legally and convincingly to accept bribes of IDR 1 billion through transfer to a savings account in the name of the CV. Ratu Semagat
6. Corruption in handling disputes over the election of Regional Head of Pulau Morotai Regency. In this case, AM was declared legally and convincingly to accept bribes of IDR 3 billion through transfer to a saving account in the name of CV. Ratu Semagat
7. Corruption in handling disputes over the election of regional Head of Pulau Morotai Regency. In this case AM was promised money worth IDR 3 billion.
8. Corruption in handling disputes over the election of Regional Head of Central Tapanuli Regency. In this case, the AM was declared legally and convinced to accept bribes of IDR 1.8 billion through cash deposit into a saving account in the name of CV. Ratu Samagat.
9. Corruption in handling disputes over Regional Head election of Banten Province. In this case, AM was declared legally and convincingly to accept bribes of IDR 7.5 billion through cash deposit into a saving account I the name of CV. Ratu Semagat.

Meanwhile, related to money laundering, AM was charged with Article 3 of Law Number 8 Year 2010 on Prevention and Eradication of Money Laundering Crime, Juncto Article 55 Paragraph 1 of the1<sup>st</sup> Juncto Article 65 paragraph 1 of the Criminal Code. AM was declared legally and convincingly to commit money laundering by placing, spending, exchanging with foreign currency or other actions against funds originating from proceeds of crime. In the process of investigation, the Corruption Eradication Commission (KPK) seized Akil Muchtar's 18 units of cars. In addition, some of the confiscated assets were houses and land in Pontianak, West Kalimantan, securities with a value of more than IDR 2 billion; a sum of Singapore dollars worth more than IDR 3 billion; and money in the account of CV Ratu Samagat worth more than IDR 100 billion.<sup>19</sup> The details of Akil Mochtar's assets that were not confiscated by the state:<sup>20</sup>

1. Savings in the account of Bank Nasional Indonesia in the name of Akil Mochtar amounting to IDR 4,203. 569,304 minus IDR 1,000,050,000 which was strongly suspected the proceeds corruption. Thus, the remaining money returned to Akil was IDR 3,203,519,304;
2. Savings in the account of Bank Mandiri in the name of Akil Mochtar amounting to IDR 3,798,675,753 minus IDR 2,635,000,000 which was strongly suspected th proceeds of corruption. The remaining money returned by the state to AM was IDR 1,163,675,753;
3. Savings in the account of Bank Central Asia in the name of Akil Mochtar amounting to IDR 3,345,134,445.50 minus 2,906,676,000 which was strongly suspected the proceeds of corruption. The remaining money returned to AM was IDR 438.458.445;
4. A car, Toyota Kijang Innova with metallic blue color, police number B 16359 SZC;
5. A car, Ford with gray color, police number B420 D.
6. A plot of land of 305 square meters

<sup>19</sup> Tempo, *dibui seumur hidup, hakim kembalikan dui akil*, <https://m/tempo.co/read/news/2014/07/01/063589450/dibui-seumur-hidup-hakim-kembalikan-duit-akil> accessed on July 26, 2017

<sup>20</sup> ibid

located at Jalan Karya Baru number 20, West Kalimantan was judged by the judge acquired and purchased by AM before becoming a member of the House of Representatives or a Judge of Constitutional Court.

7. Deposit at Bank Rakyat Indonesia worth IDR1.5 billion;
8. Deposit at Bank Rakyat Indonesia worth IDR 1.5 billion;
9. A car, Audi with black color, police number B 8234 C was judged by judge obtained from the exchange car;
10. Cash of IDR 350 million

Therefore, for his crime, the Corruption Crime Court at the District court of Central Jakarta imposed a penalty on AM with life imprisonment. On the verdict, AM made a legal appeal. However, the Jakarta High Court upheld the verdict of the Corruption Court. At the appeal level, the Supreme Court rejected the appeal filed by former Chief Justice of the Constitution Court Akil Mochtar so as to strengthen the prison sentence for life.

The great number of parties involved in the case, even the existence of the proceeds of corruption in the form of a company account, is a great potential to disclose tax evasion in addition to the proven criminal act of corruption and money laundering. The application of money laundering crime in the case above can be the entrance to trace the transfer of funds in large amounts to be followed up in terms of tax. This is because money derived from the proceeds of crime is impossible to be reported. Taxation in Indonesia embraces a self-assessment system that gives trust to taxpayers to calculate, pay, and report the tax payable by themselves.<sup>21</sup> But in practice, the system tends to be used to reduce the amount of tax obligation that must be paid. When the income of the Taxpayer is partly derived from the proceeds of the crime

combined with the legitimate income into the form of business, of course the taxpayer will not report all of his income in the Tax Return.

### **Optimizing the Utilization of INTRACT's Analysis Report and Inspection Report through Presidential Instruction No. 2 of 2017**

A financial analysis approach that uses forensic accounting science in uncovering corruption cases is very important in disclosing the flow of transactions, the partner in transactions, and the receiver or those who enjoy the results of transactions. There are, however, fundamental differences between the responsibilities, abilities, and duties of the auditors of financial statements or conventional accountants and those of the forensic accountants. The financial statement auditor or conventional accountant is responsible for the detection of material fraud which "will generally be revealed". The financial statement auditor has detection limits on the materiality values that have been established and conducts checks based on available documents. As long as a transaction has complete documentation, the financial statement auditor does not assess the anomaly of the transaction. Meanwhile, a forensic accountant has a responsibility to go deeper into the pits that have been identified by the auditors of financial statements or conventional accountants to obtain documents that can serve as evidence in court.<sup>22</sup> Forensic accountants work beyond the numbers and delve deeper into the available documents so as to identify the flow of money, the flow of coordination, and the flow of affiliation of the individuals involved.

Based on interviews with Amien Sunaryadi published in Account magazine Indonesia edition March - April 2015, accountant is the front guard to conduct investigative actions against corruption that

<sup>21</sup> Sultoni, PMK 16/PMK.03/2013 Makin Meneguhkan DJP, <http://www.pajak.go.id/content/article/pmk-16pmk032013-makin-meneguhkan-djp> accessed on July 26, 2017

<sup>22</sup> G.Stevenson Smith, *The Past, Present, and Future of Forensic Accounting*, The CPA Journal March 2015.

can lead to legally repressive actions. The principle of *follow the money* is the key in the disclosure of corruption cases. The concept of *follow the money* will be easily understood by the accountant by following the flow of money from transaction to transaction, one account to another account. The role of INTRAC, as a government agency directly under the President, is required to track the flow of money.<sup>23</sup> The ability of forensic accountants is needed to facilitate the gap between accountants and law enforcement officers in finding appropriate accounting evidence which can be legally accountable before the law. Forensic accounting science combines a deeper and sharper attitude of skepticism of an accountant or auditor with an understanding of the laws applicable in a particular country. It is required that forensic accountants be able to treat the investigation process and the procurement process in a legal manner so that the evidence collected may be considered valid before the court. Forensic accountants must work with the orientation that all proceeds derived from a forensic accountant's search will be used as evidence of corruption case disclosure before the law enforcement officers.

Based on the Instruction of President of the Republic of Indonesia No. 2 of 2017 on Optimization of the Utilization of INTRAC's Analysis Report and Inspection Report, **if investigators do not find sufficient evidence of the original crime or money laundering crime that they handle by submitting a resume of preliminary and full investigation results to the Minister of Finance (Directorate General of Taxes)** to examine the potential for tax revenues from information on the results of the preliminary and full investigation, in which no sufficient evidence found for the legal enforcement process, the investigation process is then discontinued. This is because one of the information contained in the INTRAC's

Analysis Report and Inspection Report is the account mutation from the reported / suspect, the family of the spouse, children, parents, to business associates or other related parties. Any income, either legitimate or illegitimate, is an object that can be taxed.

### 3. CLOSING

INTRAC has a strategic role in identifying the taxation crime and money laundering crime originating from the original crime such as corruption. INTRAC, therefore, needs to continue to improve and sharpen the quality of Analysis Report and Inspection Report to be submitted to the investigator by :

1. *Capacity Building.* Increasing scientific capacity for investigators in forensic accounting science is very necessary because some of the information contained in the INTRAC's Analysis Report and Inspection Report includes:
  - a) account mutation from the reported / suspect to the family, business associates, friends or other related parties;
  - b) the data contained in the INTRAC's Analysis Report and Inspection Report may add data or information that can be used by the investigator to strengthen the evidence relating to a case;
  - c) investigators follow up the INTRAC's Analysis Report and Inspection Report by tracking the financial transactions conducted by the suspect and finding the parties who receive and checking the related parties.
2. Improving coordination and case building among Investigators, INTRAC and DGT in the framework of the Implementation of Presidential Instruction No. 2 of 2017 on Optimization of INTRAC's Analysis Report and Inspection and the corresponding contents and format agreed by the related parties. This is because the analysis report submitted to the investigator

<sup>23</sup> Amien Sunaryadi, Dorong Akuntan Lebih Berani Ungkap Korupsi. <http://www.iaiglobal.or.id/v02/berita/detail.php?catid=&id=800> accessed on July 23, 2015

will be different from the content of the format to be submitted to the DGT.

3. The strengthening and development of the INTRAC's databases, especially for those parties who hold other strategic and political positions (Political Expose Person), which includes the circle of family and close relatives.

A planned effort to achieve a more prosperous and better country can no longer be postponed.

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