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JURIDICAL ANALYSIS OF THE EFFECTIVENESS OF EMBEZZLEMENT INVESTIGATIONS BY INDONESIAN NATIONAL POLICE INVESTIGATORS (A STUDY AT POLRESTA BARELANG, BATAM)

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Abstract

Embezzlement is a frequently occurring crime against property that requires an effective investigation process to ensure legal certainty, justice, and legal utility. This study aims to analyze the legal framework, implementation, obstacles, and solutions concerning the investigation of embezzlement cases at Polresta Barelang, Batam. This study uses several theories as analytical tools, together with a normative statutory approach and a sociological approach to empirical legal research. Interviews with investigators at Polresta Barelang, Batam, provide the primary data, while a literature review of legislation relating to embezzlement provides the secondary data. All data are analyzed qualitatively. The findings indicate that embezzlement investigations at Polresta Barelang, Batam, have generally been conducted in accordance with the Criminal Procedure Code (KUHAP), Law No. 2 of 2002 concerning the Indonesian National Police, and police regulations on criminal investigation management. Nevertheless, investigation effectiveness remains less than optimal because of limited evidence, uncooperative witnesses, difficulties in securing suspects' attendance, and delays in complying with public prosecutors' instructions, all of which affect case resolution. Embezzlement investigations conducted by Indonesian National Police investigators at Polresta Barelang, Batam, have been reasonably effective but have not yet reached an optimal level. Improving their effectiveness requires stronger investigator competence, better use of investigative facilities and infrastructure, improved coordination with the prosecutor's office and relevant agencies, and the use of information technology to support professional and expeditious investigations that provide legal certainty and justice for the public.

Keywords: Effectiveness, Investigation, Embezzlement, Indonesian National Police Investigators

INTRODUCTION

A. Background of the Problem

Indonesia is a state governed by the rule of law, as affirmed in Article 1(3) of the 1945 Constitution of the Republic of Indonesia. Consequently, every unlawful act must be addressed through criminal justice mechanisms in accordance with the applicable legislation. One important component of the criminal justice system is the investigation process conducted by the Indonesian National Police (POLRI). Investigations play a strategic role in uncovering criminal offenses, identifying suspects, collecting evidence, and providing legal certainty for both victims and suspects.[1]

Embezzlement remains a common criminal offense in society. Under the new Criminal Code (KUHP), enacted through Law No. 1 of 2023 concerning the Criminal Code, embezzlement is no longer regulated under Article 372 of the former Criminal Code but has been moved to Article 486. The new Criminal Code entered into force on January 2, 2026.

[1] **Article 486 of Law No. 1 of 2023 concerning the Criminal Code (KUHP): "Any person who unlawfully appropriates property belonging partly or wholly to another person, which is in their possession other than as a result of a criminal offense, shall be liable for embezzlement to imprisonment for a maximum of 4 (four) years or a maximum category IV fine."**

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Embezzlement is the intentional and unlawful appropriation or control of property belonging to another person that is already in the perpetrator's possession other than as a result of a crime. Such conduct not only causes material losses to victims but may also undermine trust in social and business relationships founded on good faith.

In practice, the handling of embezzlement cases frequently encounters various obstacles. Such cases often resemble civil disputes because they originate in legal relationships, such as agreements for loans for use, cooperation, safekeeping, or employment. Investigators must therefore carefully distinguish breaches of contract in civil relationships from conduct that satisfies the elements of embezzlement. An incorrect assessment of a legal event may weaken law enforcement and create legal uncertainty.[2]

The effectiveness of the investigation process is an important indicator of successful law enforcement. It can be assessed through investigators' ability to receive reports, conduct preliminary inquiries and investigations in accordance with procedures, collect evidence lawfully, designate suspects on the basis of sufficient evidence, and complete case files until they are declared complete (P-21) by the public prosecutor.

Investigation effectiveness is also influenced by investigative human resources, facilities and infrastructure, coordination with the prosecutor's office, the quality of evidence, witness cooperation, and compliance with criminal procedural law and internal police regulations.

At the district police level, investigators are directly responsible for delivering public services, particularly in handling reports of embezzlement. High public expectations require investigators to work professionally, transparently, and accountably, with an emphasis on legal certainty, justice, and legal utility. In practice, however, obstacles persist, including limited evidence, uncooperative witnesses, difficulties in securing suspects' attendance, limited public understanding of the elements of embezzlement, and administrative factors that may prolong investigations.[3]

These conditions indicate the need for a more detailed examination of the effectiveness of embezzlement investigations, particularly at Polresta Barelang, Batam, the research location. This research is important for determining the extent to which investigations comply with the Criminal Procedure Code (KUHAP), Indonesian National Police Regulation No. 6 of 2019 concerning Criminal Investigations, and internal POLRI regulations on criminal investigation management. The study also seeks to identify the factors affecting investigation effectiveness and the measures taken by investigators to overcome obstacles throughout the investigation process.

B. Research Questions

1. What legal provisions govern the effectiveness of embezzlement investigations conducted by POLRI investigators?
2. How are the legal provisions governing the effectiveness of embezzlement investigations implemented by POLRI investigators?
3. What obstacles affect the effectiveness of embezzlement investigations conducted by POLRI investigators, and what solutions can address them?

C. Research Objectives

The study aims to determine the effectiveness of embezzlement investigations conducted by POLRI investigators, identify and analyze their governing legal provisions, and examine the obstacles and solutions affecting implementation at Polresta Barelang, Batam.

D. Significance of the Study

Theoretically, the study contributes to legal scholarship on criminal investigations and provides a reference for stakeholders, law students, and the public. Practically, it offers input for investigators and other practitioners seeking procedures that comply with legislation, address investigative difficulties, and provide legal certainty, justice, and utility.

E. Originality of the Study

Earlier studies have examined law enforcement in the investigation of business funds, company assets, and occupational embezzlement. The studies reviewed are presented below. This study focuses specifically on investigation effectiveness at Polresta Barelang by combining juridical and empirical analysis with Soerjono Soekanto's law enforcement theory.

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[2] *Mulyadi, Lilik. Hukum Acara Pidana Indonesia: Suatu Tinjauan Khusus terhadap Surat Dakwaan, Eksepsi, dan Putusan Peradilan. Bandung: Citra Aditya Bakti. 2022, p. 89*

[3] M. Husein Harun, Penyidik Dan Penuntut Dalam Proses Pidana. Jakarta:Rineka Cipta. 2022, p. 58

No.	Author	Year	Title	Research Findings
1	Anjasmara Rambe Universitas Muhammadiyah Sumatera Utara Medan	2024	Law Enforcement in the Investigation of the Embezzlement of Business Entity Funds under the Control of the Deputy Director of a Limited Partnership (A Study at the North Sumatra Regional Police)	The findings indicate that law enforcement in investigations of the embezzlement of business entity funds under the control of the deputy director of a limited partnership at the North Sumatra Regional Police is guided by Law No. 8 of 1981 concerning the Criminal Procedure Code (KUHAP), Law No. 2 of 2002 concerning the Indonesian National Police, Chief of the Indonesian National Police Regulation No. 6 of 2019 concerning Investigation Management, and Head of the Criminal Investigation Agency Regulation No. 1 of 2022 concerning Standard Operating Procedures for Criminal Investigations.
2	Dimas Andhi Cipta Negara Universitas Islam Sultan Agung Semarang	2024	Juridical Analysis of Police Preliminary Inquiries and Investigations into Fraud and Embezzlement to Achieve Legal Certainty	The findings indicate that, in preliminary inquiries and investigations into fraud and embezzlement intended to achieve legal certainty, investigators handling the embezzlement of company assets prepare records of witness examinations, designate suspects, and locate physical evidence.
3	Muhamad Falah Handika Universitas Lampung Bandar Lampung	2024	Analysis of Law Enforcement against Occupational Embezzlement	The findings indicate that law enforcement against embezzlement in Case No. 1015/Pid.B/2021/PN Tjk does not fully align with law enforcement theory.
4	Arigonanta Bagus Wicaksono Universitas Islam Sultan Agung Semarang	2022	Law Enforcement in Preliminary Inquiries and Investigations into Perpetrators of Occupational Embezzlement	The findings indicate that law enforcement in preliminary inquiries and investigations into occupational embezzlement within the jurisdiction of the Kuningan District Police, West Java, follows a penal approach through legal measures. This approach emphasizes repressive measures, namely enforcement and suppression, to address embezzlement.

LITERATURE REVIEW
A. Theoretical Framework
a. Legal Positivism as the Grand Theory

The grand-theory discussion draws on John Austin's legal positivism, which understands law in terms of commands, obligations, sovereignty, and sanctions. Written legal provisions provide the benchmark for assessing whether investigators exercise their authority lawfully. The study also discusses Lawrence M. Friedman's legal structure, legal substance, and legal culture: investigator professionalism, the clarity of investigation rules, and public compliance influence how the legal system operates in practice.[4]

[4] Benard Arif Sidarta, Refleksi Tentang Struktur Ilmu Hukum, Mandar Madju, third printing, Bandung, 2022, p. 89.

b. Responsive Law and Law Enforcement as Middle-Range Theories

Responsive law, associated with Philippe Nonet and Philip Selznick, relates the purposes of law to social needs and developments. It supports an examination of whether law enforcement responds to the circumstances experienced by the community. Soerjono Soekanto's law enforcement theory provides the principal operational framework, identifying five factors: the law itself, law enforcement officials, facilities and infrastructure, society, and culture. Investigation effectiveness is considered through the speed of proceedings, accuracy of suspect designation, and minimization of procedural errors.[56]

c. Legal Utility as the Applied Theory

Jeremy Bentham's theory of legal utility directs attention to the benefits of law for public well-being. The study also relates investigation effectiveness to Gustav Radbruch's legal certainty, understood through clarity, order, consistency, and coherence. These perspectives require the investigation process to provide practical benefits without sacrificing lawful procedures or the rights of the parties involved.[7]

B. Conceptual Framework

An investigator is an authorized official who seeks and collects evidence to clarify a criminal offense and identify its suspect. A preliminary inquiry focuses on determining whether an event may constitute a criminal offense; an investigation focuses on evidence and suspect identification. POLRI's investigative function includes receiving reports, examining witnesses and suspects, securing evidence, and preparing case files within the applicable legal framework.

Embezzlement concerns the unlawful appropriation of property belonging wholly or partly to another person when possession was initially obtained other than through a criminal offense. Its analysis requires attention to possession, ownership, appropriation, intention, and unlawfulness. Juridical analysis compares legal norms (das sollen) with actual practice (das sein), while implementation concerns the consistent and accountable translation of those norms into investigative action. Effectiveness concerns substantive truth, admissible evidence, accurate legal application, case-file completion, and protection of the parties' rights.

C. Research Assumptions

The research assumes that the governing legal provisions support investigative standards, but their implementation has not reached optimal effectiveness. Personnel, facilities, public compliance, coordination, and legal culture influence the results. Stronger regulation, service quality, and supervision are therefore considered relevant to improving investigations and legal certainty.

RESEARCH METHODS

A. Type of Research

This study employs normative-empirical legal research. It examines law both as written norms (law in the books) and as actual behavior in practice (law in action). Normative research provides the statutory and doctrinal foundation; empirical research examines how those provisions operate at Polresta Barelang, Batam. The analysis begins with secondary legal materials and is supported by primary field data.[8]

B. Research Approaches

The normative approach examines the relationship among legislation, legal principles, and the investigation process. The sociological juridical approach examines implementation through the experiences of officials and investigators. Their combination permits an assessment of conformity between the legal framework and the practical handling of embezzlement cases.[9]

C. Research Location and Data Sources

The research location is Polresta Barelang in Batam City. Primary data are obtained through direct interviews with officials and investigators who have authority over, or involvement in, embezzlement investigations. Secondary data comprise legislation, legal textbooks, academic journals, research findings, and relevant official documents. Legal dictionaries, encyclopedias, and other reference materials support the explanation of concepts and terminology.[10]

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[5] Abdulkalir Muhammad, Hukum dan Penelitian hukum, Citra Aditya Bakti, Bandung, 2021, p. 134
[6] Soerjono Soekanto, Faktor-Faktor yang Mempengaruhi Penegakan Hukum, Rajawali Pers, Jakarta, 2021, p. 7.
[7] Andi Hamzah, Kamus Hukum, Citra Umbara, Bandung, 2021, p. 98
[8] Lili Rasdjidi dan I.B. Wyata Putra, Hukum Sebagai Suatu Sistem, Rosda Karya, Bandung, 2021, p. 57.
[9] Soerjono Soekanto, Pengantar Penelitian Hukum, Penerbit Universitas Indonesia Press, Jakarta, 2021, p. 51
[10] Abdulkadir Muhammad, Hukum dan Penelitian Hukum, Citra Aditya Bakti, Bandung, 2021, p. 52.

The population comprises officials directly or indirectly involved in the investigation process, including personnel with administrative, technical, and supervisory responsibilities. Purposive sampling selects the Head of the Criminal Investigation Unit and investigators who directly handle or participate in embezzlement investigations, because their knowledge and experience are relevant to the research object.[11]

D. Data Collection Techniques

Data collection combines library research, interviews, and observation at the Polresta Barelang office. Interview questions guide the collection of information on practices, experiences, and constraints. The principal legal materials comprise the 1945 Constitution, the Criminal Code, the Criminal Procedure Code, Law No. 2 of 2002 concerning the Police, and Chief of the Indonesian National Police Regulation No. 6 of 2019 concerning investigations.[12]

E. Data Analysis

Qualitative juridical analysis relates interviews, documentation, and observations to the legal norms, principles, and theories used in the study. Data reduction selects and simplifies material relevant to the research questions. Classification groups normative, administrative, and implementation-related information. Legal interpretation then assesses conformity between investigative practice and the legal framework. Conclusions are drawn deductively from general legal provisions to the specific empirical findings. The research seeks to understand implementation rather than to test statistical relationships.

RESULTS AND DISCUSSION

A. Effectiveness of Embezzlement Investigations Conducted by POLRI Investigators

1. The Criminal Investigation Process Conducted by POLRI Investigators

A case proceeds from preliminary inquiry to investigation when an alleged criminal offense has been established. The investigation seeks to clarify the offense and identify the suspect through evidence. The research describes the stages set out in the criminal investigation framework: preliminary inquiries, commencement of investigation, coercive measures, examinations, suspect designation, preparation and submission of the case file, transfer of the suspect and physical evidence, and termination where legally justified.[13]

Investigators must register their activities through the centralized investigation administration system and communicate developments through Investigation Progress Notification Letters (SP2HP). Further preliminary inquiry activities may be required when a suspect or physical evidence has not been identified, when the case requires development, or when evidentiary requirements remain incomplete. Administrative continuity is important because the investigation consists of interrelated actions rather than isolated examinations.

The investigation is supported by a Police Report and the relevant orders. An Investigation Order identifies its legal basis, investigation team, case, commencement date, and issuing officer. The study describes the preparation of a Notification of Commencement of Investigation (SPDP) and its communication to the prosecutor and relevant parties. Investigators also prepare an investigation plan covering personnel, objectives, methods, the characteristics of the case, time, facilities, funding, and administrative requirements.[14]

Witnesses and experts are summoned and examined to obtain information that can be recorded in official examination reports. Where needed, confrontation examinations clarify conflicting statements. The evidence is assessed through an investigation report and an internal case conference before suspect designation. Examinations must respect the suspect's rights, including access to legal counsel. Coercive measures, such as arrest, detention, search, and seizure, must be undertaken within the applicable legal procedures and documented in official records.

After the investigation is completed, investigators prepare a summary and compile the case file with the required administrative records. The public prosecutor reviews its completeness; deficiencies must be addressed through additional investigation and coordination. Case presentations and coordination records assist in resolving differences concerning evidence and legal application. Once the file is declared complete, responsibility for the suspect and physical evidence is transferred to the public prosecutor.

Technical investigative assistance supports Scientific Crime Investigation, including the examination of important documents and communications relevant to the sequence of events. The study emphasizes accountability,

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[11] Lexy J. Moleong, Metodologi Penelitian Kualitatif, Remaja Rosdakarya, Bandung, 2021, p. 186.
[12] Peter Mahmud Marzuki, Penelitian Hukum, Kencana Prenanda Media Group, Jakarta, 2021, p. 47.
[13] Article 10(1) of Chief of the Indonesian National Police Regulation No. 6 of 2019 concerning Investigation Management.
[14] Hamzah, Andi. Hukum Acara Pidana Indonesia. Jakarta: Sinar Grafika. 2021 p. 122

legal certainty, expedition, security of investigation records, and continuity. These principles link administrative compliance with reliable evidence and help prevent procedural errors that may undermine subsequent prosecution.[15]

Accountability requires investigators to justify each action and the legal provisions applied, particularly because investigations may restrict personal liberty. Legal certainty concerns the legal basis, time, place, alleged offense, identities of the parties, and evidence secured. Expedition requires attention to both substantive investigative activities and administrative work. Security concerns protection of official records and documents against interference. Continuity requires each stage to support the next, so that evidence collection, examination records, and case-file preparation remain connected throughout the process.[16]

The coordination of investigators and public prosecutors forms part of the integrated criminal justice system. The police investigate, prosecutors conduct prosecutions, courts adjudicate, and correctional institutions carry out their respective functions. Although their powers and responsibilities are distinct, cooperation is required to establish substantive truth and justice. The separation of functions should therefore not prevent a shared working framework for the progression of criminal cases. In embezzlement investigations, that framework is particularly important when the prosecutor requests additional evidence or clarification of the legal elements.

The regulatory account examined in the study requires the SPDP to identify the basis and commencement of the investigation, the type of case, the alleged statutory violation, a brief description of the offense, and the signing officer. Where no suspect has yet been designated, the suspect's identity is not included. Subsequent designation is communicated through the relevant notification. Case-progress communication and the investigation plan enable superiors and the prosecutor to follow the development of the case and the administrative steps already undertaken.

2. Embezzlement Investigations Conducted by POLRI Investigators

a. Embezzlement under the Former Criminal Code (KUHP)

Under the former Criminal Code, Article 372 concerns intentional and unlawful appropriation of another person's property that was already in the person's possession other than as a result of a crime. The doctrinal discussion characterizes the offense as an abuse of trust or of the right to possess property. A lawful relationship, such as safekeeping, borrowing, leasing, or employment, explains the initial possession; the subsequent act of appropriation distinguishes the alleged offense from that initial relationship.

The objective analysis concerns the act of appropriation, the property, ownership wholly or partly vested in another person, and possession obtained other than through crime. Intention and unlawfulness must also be examined. Possession is not equivalent to ownership: a person may exercise actual control over property while ownership remains with another party. Investigators must therefore establish both the origin of possession and the conduct alleged to exceed the authority given by the owner.

b. Embezzlement under Law No. 1 of 2023 (the New Criminal Code)

The study compares Article 372 of the former Criminal Code with Article 486 of Law No. 1 of 2023. Its comparison describes continuity in the core prohibition of unlawful appropriation, while noting changes in wording and the use of categories of fines. The comparison is presented below.[17]

Aspect	Former Criminal Code	New Criminal Code, Law No. 1 of 2023 concerning Criminal Offenses	REMARKS
Legal Basis	Article 372 of the Criminal Code	Article 486 of Law No. 1 of 2023 concerning the Criminal Code	The regulation of embezzlement moves from Article 372 to Article 486, while its substance remains essentially unchanged.

[15] *Momo Kelana, Hukum Kepolisian Suatu Studi Historis Komperatif, PTIK, Jakarta, 2021, p. 89*
[16] Harun Huzein, Penyidikan dan Penuntutan dalam Proses Pidana, Jakarta: Rineka Cipta, 2021, p. 10.
[17] Article 486 of the Criminal Code defines embezzlement as follows: Any person who unlawfully appropriates property belonging partly or wholly to another person, which is in their possession other than as a result of a criminal offense, shall be liable for embezzlement to imprisonment for a maximum of 4 years or a maximum category IV fine.

Aspect	Former Criminal Code	New Criminal Code, Law No. 1 of 2023 concerning Criminal Offenses	REMARKS
Formulation of the Offense	Whoever intentionally and unlawfully appropriates property belonging wholly or partly to another person, which is in their possession other than as a result of a crime	Any person who unlawfully appropriates property belonging partly or wholly to another person, which is in their possession other than as a result of a criminal offense	The wording uses more modern and accessible legal language without changing the essence of the offense.
Legal Subject	Whoever	Any person	The new Criminal Code replaces “barang siapa” (“whoever”) with “setiap orang” (“any person”) to simplify legal language.
Element of Fault	Intentionally and unlawfully	Unlawfully	Intent remains an element that must be proven despite the simplified wording. The public prosecutor must still prove intent (dolus).
Object of Embezzlement	Property lawfully in the perpetrator's possession, for example through borrowing, safekeeping, leasing, or employment	Unchanged	The term “crime” is replaced with “criminal offense” because the new Criminal Code no longer distinguishes crimes from violations. Embezzlement differs from theft because possession is initially lawful but is subsequently abused by appropriating the property.
Term of Imprisonment	A maximum of 4 years	A maximum of 4 years	The maximum term of imprisonment remains unchanged.
Fine	A maximum of Rp900	A maximum category IV fine (Rp200,000,000)	The former Criminal Code retains colonial-era nominal fines that are no longer relevant. The new Criminal Code uses categories of fines to respond more flexibly to economic developments.
Sentencing System	Imprisonment or a fixed nominal fine	Imprisonment or a fine based on categories	Categories of fines allow fine amounts to be adjusted through regulatory amendments without revising the entire Criminal Code.
Legal Approach	Oriented toward retribution	Places greater emphasis on balancing legal certainty, justice, and utility	The new Criminal Code adopts a modern criminal law paradigm that considers proportionality in sentencing.

For investigative purposes, the central question is whether lawful possession has been abused by treating another person's property as one's own. The discussion identifies selling, pledging, transferring, concealing, or using property for personal purposes as conduct relevant to the evidentiary assessment. Investigators must distinguish such allegations from civil disputes and examine the relationship between the parties, their authority over the property, and the evidence supporting the alleged unlawful appropriation.

The distinction from theft turns on how the property came into the person's possession and on the prohibited material act. Theft involves taking property so that possession results from the offense itself. Embezzlement concerns appropriation of property already possessed through a lawful relationship. The investigation must consequently examine the authority initially granted over the property and the later conduct alleged to violate that authority. This distinction is central when the parties' relationship originated in an agreement and the report could otherwise be understood as a contractual dispute.

The analysis of intention considers whether the person knew that the property belonged wholly or partly to another party, understood the limited basis of possession, and nevertheless intended to treat it as their own. Awareness that the conduct conflicted with the owner's rights or the person's legal obligations is also relevant. Because a person's state of mind is not directly observable, the discussion relates intention to objective conduct, including unauthorized disposal, concealment, use of proceeds for personal purposes, and the removal of ownership documents.[18]

Possession may be exercised directly or through another person. The doctrinal discussion explains that the person controlling property need not always hold it physically: authority over its storage, use, or disposition may establish the factual relationship. Ownership nevertheless remains with the entitled party. Investigative assessment must therefore relate the documents and statements to actual control over the property, rather than equating physical custody with ownership or treating the existence of a cooperation agreement as conclusive evidence of criminal responsibility.[19]

B. Implementation and Effectiveness of Embezzlement Investigations by POLRI

The empirical discussion examines a 2025 investigation conducted by Unit IV of the Criminal Investigation Division at Polresta Barelang. In an interview on June 22, 2026, Brigpol Friandi, S.H., M.H., described the alleged embezzlement involving Kurniawan Saputra and schoolbook procurement for the Alkafah Foundation in Batam. According to the interview, investigators followed the procedures of the Criminal Procedure Code and police investigation management regulations.[20]

Investigators summoned witnesses from the reporting and reported parties, collected payment documents and receipts, and held an internal case conference to assess whether the reported incident fulfilled the elements of embezzlement. Following that assessment, the reported party was designated as a suspect. The sequence connects witness examination and documentary evidence with the decision on suspect status rather than treating the initial report alone as sufficient.

The case record documents an arrest on April 17, 2025, under Arrest Warrant No. SP. Kap/62/IV/RES.1.11./2025/Reskrim. The alleged conduct was reported as occurring on October 10, 2023, in Belian Subdistrict, Batam Kota District, and was investigated under Article 372 of the Criminal Code. Detention Warrant No. SP. Han/61/IV/RES.1.11./2025/Reskrim provided for detention from April 17 to May 6, 2025, at the Polresta Barelang Detention Center.

The first seizure, under Warrant No. SP.Sita/86/IV/RES.1.11./2025/Reskrim dated April 14, 2025, covered the deed of establishment of CV. Prioritas Layanan Prima, a cooperation agreement, bank statements, and a receipt for Rp40,371,840 signed on September 29, 2023. A seizure report and application for judicial approval were prepared. The Batam District Court issued Approval Order No. 571/PenPid.B-SITA/2025/PN Btm on May 2, 2025.[21]

A second seizure, under Warrant No. SP.Sita/87/IV/RES.1.11./2025/Reskrim dated April 17, 2025, secured a sheet of book-order records and a black notebook. The related report and approval application were followed by Court Order No. 572/PenPid.B-SITA/2025/PN Btm on May 2, 2025. A further seizure on April 25, 2025, under Warrant No. SP.Sita/97/IV/RES.1.11./2025/Reskrim, secured a BRI bank statement and was followed by Approval Order No. 657/PenPid.B-SITA/2025/PN Btm dated May 19, 2025.[22]

The case illustrates the documentary character of embezzlement investigations: payment records, bank statements, agreements, and book-order records support the reconstruction of the underlying transactions. Witness statements and internal case conferences assist investigators in assessing their legal significance. The recorded investigation stages provide an example of procedural implementation, while the broader assessment of effectiveness also considers the resolution of reports handled by the Criminal Investigation Division.

[18] Prodjodikoro, Wirjono. Asas-Asas Hukum Pidana di Indonesia. Bandung: Refika Aditama. 2022, p. 356
[19] Moeljatno. Asas-Asas Hukum Pidana. Jakarta: Rineka Cipta. 2022, p. 89
[20] Interview with Brigpol Friandi, S.H., M.H., an investigator in Unit Four of the Criminal Investigation Division at Polresta Barelang, Batam, June 22, 2026.

[21] Interview with Brigpol Friandi, S.H., M.H., an investigator in Unit Four of the Criminal Investigation Division at Polresta Barelang, Batam, June 22, 2026.
[22] Interview with Brigpol Friandi, S.H., M.H., an investigator in Unit Four of the Criminal Investigation Division at Polresta Barelang, Batam, June 22, 2026.

The recapitulation of embezzlement police reports from 2024 to June 2026 is presented below.[23]

Year	Number of Police Reports	Reports Resolved	Resolution Rate
2024	75	15	20.00%
2025	41	12	27.29%
2026 Jan–June	25	8	32.00%
Total	**141**	**35**	**24.82%**

Data note: The source table states a 2025 resolution rate of 27.29%, whereas its accompanying narrative states 29.27%. Both figures are identified here without altering the source table or its report counts.

In 2024, 15 of 75 reports were resolved. In 2025, 12 of 41 reports were resolved. During January-June 2026, 8 of 25 reports were resolved. Across the reported period, 35 of 141 reports were resolved, corresponding to a cumulative resolution rate of 24.82%. The remaining cases were characterized as awaiting or undergoing investigation, with evidentiary difficulty identified as a major reason for incomplete resolution.

The findings distinguish procedural implementation from optimal effectiveness. Although investigative actions were described as following the prescribed stages, limited evidence, witness attendance difficulties, and the demands of case-file completion continued to affect results. Accordingly, the study's assessment that investigations were reasonably effective but not yet optimal must be read together with its finding that a substantial proportion of the reported cases remained unresolved.

C. Factors Constraining the Effectiveness of Embezzlement Investigations by POLRI Investigators

The duration of an embezzlement investigation depends on the problems arising in the individual case. The interview describes reports that take years to resolve and cases that remain unresolved for several years. Brigpol Friandi identifies three immediate difficulties: securing witness attendance, locating sufficient physical evidence, and obtaining circumstantial evidence. Some witnesses disregard summonses or give reasons for not attending, while missing documents or other evidence prolong the collection and assessment of facts.[24]

Legal substance affects the clarity of the elements of embezzlement, investigative authority, and procedure. Clear provisions assist investigators in applying the appropriate article and distinguishing criminal conduct from civil relationships. The law enforcement personnel factor concerns professionalism, competence, integrity, experience, and workload. Investigators who can examine witnesses and analyze documentary and financial evidence are better equipped to complete difficult cases accurately.

Facilities and infrastructure include investigation funding, information technology, digital forensic support, operational vehicles, and administrative systems. Their availability affects document examination, asset tracing, evidence collection, and case-file preparation. Community factors concern prompt reporting and the cooperation of victims, witnesses, and other relevant parties. Cultural factors concern the values and practices that support or discourage participation in formal legal procedures.

These factors are interrelated. Limited personnel and resources can slow evidence collection, while weak cooperation may leave investigators without the information required to establish the elements of the offense. Differences in the assessment of evidence and legal application also make coordination between investigators and public prosecutors important. The study therefore proposes improvements covering personnel, evidence, facilities, supervision, interinstitutional cooperation, and public participation.[25]

Investigator competence should be strengthened through continuing education on embezzlement, evidence, financial transactions, document examination, electronic evidence, and legislative developments. Evidence collection should begin promptly and comprehensively, with reporting parties encouraged to provide supporting documents from the outset. Electronic evidence and digital forensic assistance should be used in accordance with the applicable legislation.

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[23] Interview with Brigpol Friandi, S.H., M.H., an investigator in Unit Four of the Criminal Investigation Division at Polresta Barelang, Batam, June 22, 2026.
[24] Interview with Brigpol Friandi, S.H., M.H., an investigator in Unit Four of the Criminal Investigation Division at Polresta Barelang, Batam, conducted on June 22, 2026.
[25] Interview with Brigpol Friandi, S.H., M.H., an investigator in Unit Four of the Criminal Investigation Division at Polresta Barelang, Batam, conducted on June 22, 2026.

Coordination should be strengthened among POLRI, the prosecutor's office, and relevant institutions, including PPATK where financial flows are involved. Regular case conferences should establish a shared understanding of the evidence and applicable provisions. Integrated digital investigation administration should enable progress monitoring, while internal supervision should prevent delays, abuse of authority, and unprofessional practices. Performance evaluation should consider case-file quality and procedural compliance, not merely administrative completion.

Witness and victim participation should be supported through protection and clear information about the investigation process. Public legal education should explain the distinction between civil disputes and embezzlement, helping reporting parties submit appropriate complaints. Investigators should communicate case developments transparently and accountably to strengthen public trust. These measures complement technical improvements by addressing the community and cultural factors identified in the theoretical framework.

Restorative justice may be considered only for cases that meet the requirements of the applicable regulations; it must not be extended automatically to all embezzlement cases. Internal regulations and technical guidance should support consistent case handling. Adequate budgets, computers, analytical software, and forensic facilities are also needed for summonses, expert examinations, evidence seizure, and effective administrative support.

CONCLUSION

1. Conclusions

Embezzlement investigations by POLRI investigators at Polresta Barelang have not yet achieved optimal effectiveness. The case examined demonstrates the implementation of witness examinations, documentary evidence collection, internal case conferences, suspect designation, arrest, detention, and seizure. Nevertheless, the cumulative resolution of 35 out of 141 police reports, as presented in this study, accompanies continuing difficulties in completing investigations.

The principal constraints concern proof of possession and unlawful appropriation, limited transaction evidence, uncooperative witnesses, difficulties securing suspects' attendance, investigator numbers and competence, workloads, facilities, budgets, technology, and coordination with public prosecutors. Civil-law relationships underlying the disputed transactions further complicate the assessment of whether conduct constitutes embezzlement or a civil dispute.

Improvement requires stronger investigator professionalism, reliable evidentiary methods, adequate supporting facilities, and coordinated case handling. These measures are necessary to accelerate investigations without abandoning procedural accuracy, accountability, the rights of the parties, and the objectives of legal certainty, justice, and utility.

2. Recommendations

Polresta Barelang should prioritize continuing training in proving embezzlement, analyzing financial transactions, and examining electronic evidence. Early coordination with public prosecutors should reduce deficiencies in case files and support timely progression to prosecution. Integrated administrative and case-management systems should enable every investigation stage to be monitored and evaluated.

Public legal education should improve understanding of civil disputes and embezzlement. Periodic evaluation should use the indicators proposed in the research: case-resolution time, case-file quality, completeness of files (P-21), procedural compliance, and protection of the parties' rights. Evaluation results should guide improvements in policy and practice, while professional and transparent communication should strengthen public trust.

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