

Pluralism of Authority in Calculating State Financial Losses: Challenges and Policy Recommendations

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Abstract

The Institutional pluralism in calculating state financial losses is a structural reality in the Indonesian legal system. This authority does not reside in a single institution, but is spread across several institutions with varying legitimacy. Constitutionally, the Supreme Audit Agency (BPK) has attributive authority as the state's external auditor. On the other hand, the Financial and Development Supervisory Agency (BPK) carries out internal oversight functions based on administrative authority under the President, while law enforcement officials use the results of state loss calculations as part of the evidence in corruption cases. This configuration creates institutional pluralism that is both structural and functional. This research is a normative legal study with a statutory approach. The focus of the study is directed at analyzing the legal basis, the nature of authority, and the implications of institutional pluralism for legal certainty in judicial practice. The results indicate that other institutions besides the Supreme Audit Agency (BPK) have the authority to calculate state losses, namely the Financial and Development Supervisory Agency, Law Enforcement Officials, and Public Accountants. This institutional pluralism has the potential to lead to overlapping, conflicting interpretations, and disparities in the results of state loss calculations. This condition poses a serious challenge to legal certainty, particularly in proving state financial losses in corruption cases. To address this problem, this study recommends four policy steps, namely the preparation of standard methods for calculating state losses, confirmation in laws and regulations, centralization of an independent institution, namely the Supreme Audit Agency, and the establishment of a formal and binding coordination mechanism between the audit institution and law enforcement officials.

I. Introduction

The 1945 Constitution of the Republic of Indonesia specifically protects the entire nation, advances the general welfare, enhances the nation's intellectual development, and realizes social justice for all Indonesians. Therefore, development cannot be understood solely as a technocratic agenda oriented toward economic growth, but rather as the state's constitutional responsibility to provide comprehensive and sustainable justice and prosperity. Consequently, the state must play an active role in regulating, managing, and overseeing social, economic, and political life to ensure legal protection, equitable distribution of resources, and equal access to public services without discrimination. However, in practice, development still faces structural challenges in the form of inter-regional inequality, income disparities, and unequal access to education, health, and employment opportunities. Consequently, the economic growth achieved has not been fully proportional to the equitable distribution of public welfare (Ridwan, 2009).

As a state based on law (*rechtstaat*) (Satjipto Rahardjo, 2009), Indonesia is not only required to establish and establish formal legal norms, but is also obligated to ensure that every exercise of state power is based on the principles of legality, accountability, and public responsibility. The concept of a modern rule of law positions law not merely as an instrument for maintaining order, but also as a means of protecting citizens' rights and a tool for realizing substantive justice. Within this framework, the state's function evolves from being merely a security guard (*nachtwakerstaat*) to a welfare state that actively provides services and protection to the community. Consequently, the administration of government and public bureaucracy must be conducted transparently, professionally, and oriented towards effective and efficient public service, free from irregularities, abuse of authority, or actions detrimental to the interests of the wider community (I Made Fajar Pradnyana dan I Wayan Parsa, 2021).

One of the most fundamental obstacles to realizing public welfare is the rampant practice of corruption, which systematically undermines governance. This crime can no longer be viewed as a local or incidental phenomenon, but has developed into a global problem that transcends national jurisdictions and is classified as a transnational crime with increasingly complex and organized patterns. Corruption not only erodes state finances but also has multidimensional impacts: disrupting social stability, creating public distrust of state institutions, hampering economic growth and equality, and weakening the legitimacy of the political system. Furthermore, corrupt practices undermine democratic values, erode the ethics of state administrators, and encourage moral degradation in public life. On a broader and more sustainable scale, corruption has the potential to destroy the foundations of social, national, and state life, even threatening the existence and sustainability of the rule of law itself (Moh. Askin, 2020).

From a criminal law perspective, corruption is classified as an extraordinary crime. The definition of corruption in legislation encompasses not only bribery and embezzlement of public funds, but also trading in influence, concealment, and money laundering. The inability of conventional law enforcement mechanisms to effectively combat corruption demonstrates that its eradication requires extraordinary approaches and measures (Basrief Arief, 2006).

It is recorded in history that corruption has been known since the beginning of human life, particularly since the emergence of complex social organizations. In Indonesia itself,

corruption existed long before Indonesia's independence (Syarifuddin, 2021). Actions such as abuse of power, bribery, illegal taxation, compensation based on collusion or nepotism, and the use of state funds for personal gain are interpreted by the public as acts of corruption and are commonplace in this country. Ironically, despite over 40 years of anti-corruption efforts, these corrupt practices persist and are increasingly sophisticated and organized, making eradication increasingly difficult (Tim Pengkajian SPKN, 2022).

In the context of law enforcement, one of the most crucial issues in handling criminal acts of corruption is the issue of state losses (Runi Yasir, dkk, 2019). The concept of state losses is complex because its provisions are scattered across various laws and regulations. According to Law Number 15 of 2004 concerning State Financial Management and Accountability, state losses can occur at two stages: receipt and expenditure. At the receipt stage, losses can arise from tax conspiracy practices, fine evasion, smuggling, or manipulation to avoid reimbursement obligations. Meanwhile, at the expenditure stage, state losses can be caused by mark-up practices, bad debts, and the implementation of activities that do not comply with established programs (Muhammad Djafar Saidi, 2013).

Determining state losses is a power vested in certain state institutions. Constitutionally, the Supreme Audit Agency (BPK) is an independent institution tasked with determining state financial losses. The existence of the BPK as an auditing institution also demonstrates that the Indonesian constitutional system does not fully implement the principle of trias politica (Rizki Ramadani, 2020). However, in law enforcement practice, besides the Audit Board, there are also other institutions such as the Financial and Development Supervisory Agency, public accountants, Inspectorate General, Provincial Inspectorate, and Regency/City Inspectorate which are often used by law enforcement officers as auditors in calculating state losses.

As an independent and self-governing institution, the Supreme Audit Agency (BPK) has full authority to assess and decide on the management and accountability of state finances. Furthermore, Law Number 15 of 2006 concerning the BPK mandates the BPK to submit recommendations based on its audit findings. If any indications of irregularities are found, these recommendations can be followed up by local governments or relevant agencies (Ariance Boboy, dkk, 2021).

The position of the Audit Board of Indonesia as the institution authorized to assess and determine state losses is reaffirmed in Article 10 paragraph (1) of Law Number 15 of 2006 concerning the Audit Board of Indonesia. Legally, the Audit Board of Indonesia has the highest authority in determining the amount of state losses. Therefore, it is not surprising that in trials of corruption cases, debate often arises regarding which institution has the legal authority to determine state losses.

The independence inherent in the Supreme Audit Agency (BPK) is expected to be the primary foundation in ensuring the objectivity, integrity, and credibility of every audit result it carries out. This independence allows the institution to carry out its audit function free from interference from any power, whether executive, legislative, or particular political interests, so that assessments of state financial management and accountability are truly based on professional standards and applicable audit principles. Thus, the results of the BPK's audits serve not only as administrative reports but also as an instrument of constitutional control that can be used as a benchmark in assessing the level of transparency, accountability, and compliance of state

administrators with the principles of good governance.

However, in law enforcement practice, debates regarding the authority to determine state financial losses still frequently arise. In corruption trials, the element of state loss is one of the elements that must be proven, as stipulated in Article 2 paragraph (1) and Article 3 of Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, as amended by Law Number 20 of 2001. This situation makes the existence of an institution authorized to determine state losses crucial in the evidentiary process.

Government Regulation Number 60 of 2008 concerning the Government Internal Control System places the Financial and Development Supervisory Agency as one of the government's internal oversight agencies, whose authority also includes investigative audits. However, the Financial and Development Supervisory Agency's calculation of state financial losses can only be carried out at the request and with the approval of investigators. This indicates that the Financial and Development Supervisory Agency does not have the independence of the Supreme Audit Agency, but rather is within the executive structure under the President. Thus, the Financial and Development Supervisory Agency's primary role is as an internal oversight agency for the government's management of state finances.

Legal issues then arose regarding the validity of the calculation of state financial losses carried out by the Financial and Development Supervisory Agency, particularly when linked to the constitutional construction that places the authority to audit the management and accountability of state finances in the Supreme Audit Agency, resulting in debates regarding the legitimacy and limits of the authority of institutions outside of that constitutional authority. Although in practice the Financial and Development Supervisory Agency obtains the basis of authority through laws and regulations under the law, including Presidential Decrees and other technical regulations, the configuration of these norms has the potential to create overlapping authority between state financial supervisory institutions. In addition to the aspect of authority, methodological issues also arise regarding whether the standards, approaches, and methods used in calculating state losses are aligned and consistent with the audit standards applied by the Supreme Audit Agency, considering that differences in methods can give rise to disparities in calculation results in the same case and impact the proof of the element of state loss in corruption crimes. This condition ultimately creates legal uncertainty, both for law enforcement officers and for the subjects being examined, so that from the perspective of a state of law, a comprehensive and systematic study is needed to confirm the position of the Financial and Development Supervisory Agency and other institutions in calculating state financial losses, in order to realize harmonization of authority, clarity of norms, and guarantee of justice and legal certainty.

2. Research Method

Research methods are essentially a discipline that studies how to carry out legal research systematically and structured, which functions as a guide for researchers in examining, analyzing and understanding research objects (Eka Nam Sihombing dan

Cynthia Hadita, 2022). In simple terms, research methods can be understood as the ways or steps used to determine topics and formulate research titles (Muhammad Ramadhan, 2021). This research uses a normative legal research method. Normative legal research was chosen because the focus of the study lies in the legal norms, principles, and theoretical concepts that regulate and underlie the regional head election mechanism in the Indonesian constitutional system. In this research, law is positioned as a complete system of norms, with an emphasis on the study of doctrines and principles in legal science (Zainuddin Ali, 2019). The approach used includes a legislative approach. The data sources used are secondary data, which are then analyzed using qualitative analysis methods.

3. Results and Discussion

a. Pluralism of State Financial Loss Calculation Institutions

1) Audit Board of Indonesia

Since the 1945 Constitution of the Republic of Indonesia was established as the State Foundation of the Republic of Indonesia on August 18, 1945, the Founding Fathers have established a functional relationship in the field of supervision between the House of Representatives and the Audit Board of Indonesia to supervise the government. This means that in terms of state finances, all state revenues and expenditures need to be monitored to ensure that the use of state funds is beneficial and accountable. For this task, the Founding Fathers deemed it necessary to establish a state institution whose members consist of experts who are tasked with examining the government's financial responsibility in using the budget determined by the House of Representatives. This is evident from the seriousness of the Founding Fathers in placing the relationship between the Audit Board of Indonesia and the House of Representatives in Article 23E paragraphs (1) and (2) of the 1945 Constitution of the Republic of Indonesia, which states that "to examine the management and responsibility for state finances, an independent and autonomous Audit Board shall be established. The results of the audit of state finances shall be submitted to the House of Representatives, the Regional Representative Council, and the Regional People's Representative Council, in accordance with their authority." (Tubagus Muhammad Nasarudin, 2020).

The origins of the birth of the Audit Board of Indonesia can be traced to a circular letter from the Minister of Finance dated December 10, 1946, Number 003-21-49. This circular letter contained an official announcement regarding the plan to establish a state financial audit institution, which in the early days of independence was seen as an urgent constitutional need. In this letter, it was emphasized that the government planned to

establish the Audit Board of Indonesia in the near future, projected to begin operations on January 1 of the following year, as a manifestation of the mandate of Article 23 paragraph (5) of the 1945 Constitution before the Amendment (Tubagus Muhammad Nasarudin, 2020).

The Supreme Audit Agency (BPK) is a high-ranking state institution that plays a crucial role in managing state finances. According to Jimly Asshiddiqie, the BPK's existence within the institutional structure of an independent Indonesia is complementary to the House of Representatives' oversight of government performance. The House's oversight function is political in nature, therefore, a specialized institution capable of conducting more technical financial audits is required (Jimly Asshiddiqie, 2006). Therefore, the position of the Audit Board as a high state institution in the Indonesian state system is an independent institution, in carrying out its duties the Audit Board is free from the influence and power of the government. Before the amendment to the 1945 Constitution, the institution of the Audit Board was regulated in Article 23 paragraph (5) in Chapter VIII concerning Financial Matters, which reads: "To examine the responsibility for state finances, an Audit Board is established, the regulations of which are stipulated by law. The results of the audit are notified to the House of Representatives." After the amendment to the 1945 Constitution, the institution of the Audit Board was regulated separately in Chapter VIIIA concerning the Audit Board, namely Article 23E paragraph (1) of the 1945 Constitution of the Republic of Indonesia. Currently, the Audit Board of Indonesia (BPK) is regulated more specifically by Law Number 15 of 2006 concerning the Audit Board of Indonesia. Furthermore, the Audit Board of Indonesia also relies on several laws as its legal basis in carrying out its duties. These laws include Law Number 15 of 2004 concerning the Audit of State Financial Management and Accountability, Law Number 1 of 2004 concerning State Treasury, and Law Number 17 of 2003 concerning State Finances (Kaldera, dkk, 2020).

Law Number 15 of 2006 explicitly mandates the Supreme Audit Agency (BPK) to carry out its duties independently, freely, and professionally, with the aim of creating a government free from corruption, collusion, and nepotism, and ensuring transparent and accountable state financial management. The BPK is based in Jakarta with representative offices in all provinces in Indonesia. This allows the BPK to conduct audits throughout the country, both at the central and regional levels, as well as other state institutions. As an independent institution, the BPK is not influenced by the executive or legislative powers, which gives it the freedom to carry out its duties without external intervention (I Made Fajar Pradnyana dan I Wayan Parsa, 2021). The scope of audits conducted by the Supreme Audit Agency essentially encompasses all forms of accountability and state financial management practices implemented by various public entities. These entities include the central government, regional governments, state institutions, and other bodies that manage or utilize state funds. These audits are not solely limited to government financial

reports, but also encompass institutions such as State-Owned Enterprises (SOEs), Regional-Owned Enterprises (BUMD), Bank Indonesia, and Public Service Agencies (BLU) that receive funding from the State Budget (APBN) or Regional Budget (APBD) (M. Thalib, 2022).

The Audit Board of Indonesia has a number of strategic tasks and functions that are very important in increasing the accountability of state finances, namely: (Cut Faizal Salsabilah Ni Ajeng Amalyh, dkk, 2025):

- a) Conduct audits on the accountability and management of state finances in accordance with applicable regulations.
- b) Report findings of criminal violations to the appropriate authorities if there are indications of misuse in the management of state finances.
- c) Monitor audit results and report progress to the House of Representatives and the government.

In addition, the Audit Board carries out three main functions as explained by Jimly Asshiddiqie, namely:

- a) Operative Function: focuses on audits, supervision, and investigations related to the management of state finances and assets.
- b) Judicial Function: has the right to demand accountability for the management of state treasuries and file claims for compensation if state losses occur due to violations or negligence by state officials.
- c) Advisory Function: provides recommendations to the government to further improve accountability, efficiency, and transparency in state financial management.

2) Financial and Development Supervisory Agency

The Financial and Development Supervisory Agency is a non-ministerial government institution that is directly under and responsible to the President, whose formation is rooted in Presidential Decree Number 31 of 1983 as the basis for strengthening the government's internal supervisory function. Because the 1945 Constitution of the Republic of Indonesia does not explicitly regulate the existence of the Financial and Development Supervisory Agency, its existence is understood as part of the President's attribution authority in forming government organizational apparatus to support the effectiveness of the implementation of executive functions, as long as it is formed based on valid laws and regulations (Abdul Latif, dkk, 2024). Within the constitutional framework, the Financial and Development Supervisory Agency (BPKP) is positioned as the President's instrument for overseeing financial management and the implementation of national development. However, its position is often debated when linked to Article 23 of the 1945 Constitution of the Republic of Indonesia, which regulates the state financial audit system. This has led to the view that the BPKP's institutional

position is not entirely aligned hierarchically with the ministries or institutions it oversees.

In general, the position of the Financial and Development Supervisory Agency demonstrates its strategic role as an internal government supervisor, but at the same time shows the existence of structural challenges and hierarchical relations that can affect the independence and effectiveness of the implementation of its duties, so that the arrangement of the national supervisory system becomes an important issue in strengthening accountable governance. The duties of the Financial and Development Supervisory Agency are formally regulated in Article 2 of Presidential Decree No. 31 of 1983, which defines the agency's scope of responsibilities in overseeing state finances and development oversight. This provision emphasizes that the Financial and Development Supervisory Agency functions not only as an audit or inspection agency, but also as an institution that designs, directs, and implements government oversight policies.

Article 2 of Presidential Decree No. 31 of 1983 stipulates three main duties of the Financial and Development Supervisory Agency as follows: First, preparing the formulation of financial and development supervision policies. This task indicates that the Financial and Development Supervisory Agency is mandated to develop concepts, guidelines, and policy frameworks that serve as references for the implementation of internal supervision within the government. Thus, the role of the Financial and Development Supervisory Agency is not only operational, but also strategic because this institution helps determine the direction and standards of supervision at the national level. Second, carrying out general supervision of financial control and management. This supervision includes assessments of state financial management by ministries, institutions, and other government agencies. Its scope covers all financial aspects, from planning, implementation, to accountability. This supervision plays a role in ensuring that the process of managing public funds runs according to regulations, avoids irregularities, and meets the principles of accountability. Third, carrying out development supervision. This task positions the Financial and Development Supervisory Agency as the supervisor of the implementation of national development projects and programs. Development supervision covers aspects of implementation, achievement of outputs and outcomes, and the conformity of activities with development targets set by the government.

In addition to the provisions of Article 2, the Financial and Development Supervisory Agency's authority to conduct more detailed audits is outlined in Article 40 of Presidential Decree No. 31 of 1983. This article provides the legal basis for the Financial and Development Supervisory Agency to conduct audits and evaluations of budget use and the implementation of government programs. The Financial and Development Supervisory Agency carries out three types of audits.

First, conducting financial audits and compliance with laws and regulations. This audit includes assessing the compliance of budget management with applicable legal norms, both procedurally and materially. The Financial and Development Supervisory

Agency (BPKP) is tasked with ensuring that budget use does not conflict with legal provisions, does not cause state losses, and is carried out correctly. Second, conducting an assessment of the effectiveness and efficiency of the use of available resources. This audit relates to the principle of efficiency, namely the extent to which the budget, resources, and facilities used can produce optimal outputs at minimal cost. This task demonstrates that the BPKP's oversight focuses not only on compliance but also on optimizing the use of state resources. Third, conducting an assessment of the effectiveness and benefits of a program. This audit is known as an effectiveness assessment. The BPKP assesses whether the implemented program has achieved its goals and benefits as planned. The assessment is conducted on outputs and outcomes, thus determining the extent to which the program has had an impact in accordance with government targets. The authority of the Financial and Development Supervisory Agency, as stipulated in Presidential Decree Number 31 of 1983, is normatively reflected in Articles 3 and 4, which in substance indicate a repetition of the formulation of functions and authorities. This repetition can be understood as a form of affirmation, considering that Article 3 contains general authorities and does not explain in detail the scope of objects or activities that are the target of supervision. Article 4 then comes to emphasize and detail the objects of supervision, thus providing operational clarity regarding what is the domain of authority of the Financial and Development Supervisory Agency.

From this construction, it is apparent that the regulators intend to clarify the limits of supervisory authority by emphasizing that the Financial and Development Supervisory Agency is not only authorized to conduct audits on financial aspects, but also on various development activities, state/regional property, revenues and expenditures, and business entities and institutions that receive financial support from the state. Thus, the authority of the Financial and Development Supervisory Agency is comprehensive and not limited to the audit function alone, but rather covers all aspects related to the management of state finances and the implementation of national development.

3) Law Enforcement Officers

The issuance of SEMA No. 4 of 2016 allows the Financial Audit Agency to obtain or request assistance from other agencies in accordance with the contents of the SEMA. The Financial and Development Supervisory Agency is one of the institutions that can calculate state financial losses in accordance with the provisions of Article 2 of the Presidential Regulation of the Republic of Indonesia Number 192 of 2014 concerning the Financial and Development Supervisory Agency (BPKP Presidential Regulation), "The Financial and Development Supervisory Agency has the task of organizing government affairs in the field of state/regional financial supervision and national development."

The prosecutor's office is regulated in Law No. 16 of 2004 which is the basis for the Prosecutor's Office regulations where in SEMA No. 4 of 2016 and the Memorandum of Understanding made in 2007, the prosecutor's office has the authority to calculate state

financial losses. The Attorney General's Office of the Republic of Indonesia is one of the bodies whose functions are related to judicial power, this is in accordance with Article 24 of the 1945 Constitution of the Republic of Indonesia, and is a government institution that exercises state power in the field of prosecution and other authorities carried out independently and organized by the Attorney General's Office, the High Prosecutor's Office and the District Prosecutor's Office. The implementation of the Prosecutor's Office's function in calculating state losses in corruption crimes is the result of investigations and the results of investigations. In an interview, a public prosecutor stated that in practice the determination of state losses is not required to be carried out by an auditor but can be carried out by the prosecutor himself as long as the losses are clear, real and not complicated with easy proof. Based on the above description, it can be understood that the authority to calculate state financial losses does not solely rest with a particular institution, but is also inherent in law enforcement officials. In this context, the Prosecutor's Office, as one of the law enforcement institutions, has the authority to calculate state losses, especially in the context of implementing criminal law enforcement functions, particularly during the investigation and prosecution stages of corruption cases. This authority is functional and instrumental, namely as part of efforts to prove elements of state financial losses, so that the calculation of state losses by the Prosecutor's Office cannot be separated from its constitutional duty to uphold the law and realize substantive justice.

4) Public Accountant

A Public Accountant is a person licensed to provide services as stipulated by law. This definition is explained in Article 1 paragraph (1) of Law Number 5 of 2011 concerning Public Accountants. The Public Accountant profession is a profession whose primary service is assurance services, and its work results are widely used by the public as an important consideration in decision-making. Therefore, the Public Accountant profession plays a significant role in supporting a healthy and efficient national economy and improving the transparency and quality of financial information.

Legally, Public Accountants in Indonesia are regulated by the Public Accountant Law, which provides the legal basis for accountants to conduct independent audits, prepare financial reports, and provide services related to calculating losses. In the context of corruption, they may be requested or collaborate with law enforcement officials to calculate state losses. This role is relevant because law enforcement officials do not always possess in-depth technical accounting competency. Therefore, collaboration with Public Accountants allows for professionally based loss calculations that can be accounted for in court.

The methodology used by Public Accountants in calculating state losses involves several systematic steps, although it remains flexible depending on the context of the case. First, they identify and verify transaction evidence, including financial documents,

payment receipts, contracts, and internal reports from relevant agencies. Second, they conduct financial reconstruction, which involves tracing the flow of funds that have been misappropriated or not in accordance with procedures, so that losses can be calculated in detail. Third, Public Accountants apply comparative analysis and loss estimation, which allows for the determination of losses not only in nominal amounts but also in potential losses arising from reduced revenue or budget overruns. From a legal perspective, the role of Public Accountants is further strengthened by the mechanism for using audit reports as evidence in court. Although these reports are not legal decisions, expert testimony from Public Accountants can be used to support claims of state losses, provide objective estimates, and justify the value of asset recovery demands. This emphasizes that Public Accountants are not merely technical implementers but also part of the legitimate legal process, bridging accounting techniques and law enforcement practices.

Thus, Public Accountants hold a crucial position as independent institutions competent in calculating state losses, complementing the roles of the Supreme Audit Agency (BPK), the Financial and Development Supervisory Agency (BAPPEDA), and law enforcement officials. They not only provide fact-based calculations and professional methods but also strengthen the legal legitimacy of state financial recovery efforts. Challenges faced include access to information, coordination with other institutions, and high professional standards, which are strategic areas that need to be strengthened to ensure the optimal functioning of Public Accountants' role. Overall, the existence of Public Accountants demonstrates that institutional pluralism in calculating state losses is not only possible but also necessary to ensure accurate, professional, and legally valid state asset recovery.

Challenges Arising from Pluralism of State Financial Loss Calculation Institutions

Institutional pluralism in calculating state losses is a significant legal problem in the Indonesian legal system. Constitutionally, Article 23E of the 1945 Constitution of the Republic of Indonesia affirms that the Supreme Audit Agency (BPK) is an independent and independent state institution responsible for auditing the management and accountability of state finances. This is reinforced by Law Number 15 of 2006 concerning the Supreme Audit Agency, specifically Article 10, which grants the BPK the authority to assess and determine state losses resulting from unlawful acts, whether intentional or negligent. Thus, the BPK is constitutionally positioned as the primary institution in determining state losses. However, in practice, other institutions have emerged that contribute to calculating state losses, including the Financial and Development Supervisory Agency (BPK), ministry/institutional inspectorates general, provincial and district/city inspectorates, and public accountants. The authority of the Financial and Development Supervisory Agency, for example, is stipulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), which

positions the Financial and Development Supervisory Agency as the government's internal oversight apparatus. Although the Financial and Development Supervisory Agency can conduct investigative audits, it is subordinate to the President and therefore lacks the independence of the Supreme Audit Agency.

This plurality of authority creates legal challenges, particularly regarding legal certainty and uniform standards for calculating state losses. In a number of corruption cases, law enforcement officials sometimes use calculations from the Financial and Development Supervisory Agency or the inspectorate, while in other cases the Supreme Audit Agency's calculations have a different position. This situation creates the potential for discrepancies in audit results, which can confuse judges during the evidence process in court (Ni'Matul Huda, 2021). Furthermore, institutional pluralism has implications for the potential for overlapping authority. The existence of multiple institutions with similar functions not only creates uncertainty but also has the potential to undermine the principles of accountability and the effectiveness of corruption eradication. According to Bivitri Susanti, pluralism of authority often triggers conflict between state institutions due to the lack of a clear division of duties in legislation (Bivitri Susanti, 2014). This imbalance in the sources of authority creates a hierarchy, but in practice, they are often positioned on an equal footing. Philipus M. Hadjon emphasized that state authority must be derived from attribution, delegation, or mandate (Philipus M. Hadjon, 2007). If overlapping occurs without a coordination mechanism, the oversight function loses its effectiveness and opens up space for inter-institutional conflict. Such conflict also undermines public accountability by blurring responsibilities.

Furthermore, another challenge concerns the legitimacy of state loss calculations. If audit results used by law enforcement officials originate from an institution other than the Supreme Audit Agency (BPK), questions arise regarding the validity of those results from a constitutional perspective. Differences in audit results between institutions create uncertainty for both law enforcement and defendants, as there is no single standard of evidence. In some cases, law enforcement officials use audits from the Financial and Development Supervisory Agency (BPKP) or the inspectorate, while others use audits from the Supreme Audit Agency (BPK), creating confusion in court. Defendants often exploit differences in state loss calculations to weaken charges, arguing that the loss figures are uncertain. This weakens the prosecutor's position in proving state losses. Furthermore, audit inconsistencies undermine public trust in supervisory and law enforcement institutions, ultimately weakening the state's legitimacy in its efforts to eradicate corruption.

One such case involved the acceptance of a pretrial motion filed by Dahlan Iskan. Dahlan Iskan is a suspect in an alleged corruption case involving the construction of a PLN substation, resulting in losses of approximately thirty-six billion rupiah. Investigators used evidence from the Financial and Development Supervisory Agency

(BPKP)'s audit calculations, which were ultimately challenged in a pretrial hearing, which Dahlan Iskan won. Investigators argued that the evidence presented by the investigators was incomplete, as they did not have an audit report on the value of state losses from the Supreme Audit Agency (BPK). The case was declared not to have caused any losses to the state, and therefore deemed to have insufficient evidence. (Anonim, 2026).

Recommendations for Ideal Legal Policies to Address Pluralism in the Authority to Calculate State Financial Losses

The arrangement of authority to calculate state financial losses must be placed within the framework of criminal law policy reform, which aims to ensure legal certainty, accountability in the use of state authority, and justice in enforcing corruption laws. In this context, criminal law policy reform is not only related to the formulation of offenses and sanctions, but also includes the arrangement of evidentiary mechanisms that directly impact the legal position of legal subjects. Calculation of state financial losses is a crucial instrument in proving corruption cases, so clarity of authority in its implementation is a prerequisite for the realization of an orderly and accountable criminal law system (Barda Nawawi Arief, 2016). In a state governed by the rule of law, any state action that results in the restriction of the rights of legal subjects must be based on clear, legitimate authority and carried out in accordance with the purpose for which it was granted. This principle is relevant in calculating state financial losses, considering that the results of such calculations directly impact the fulfillment of the elements of the crime, the imposition of additional penalties in the form of compensation, and the confiscation of assets. Therefore, calculating state losses cannot be understood solely as a technical-administrative action, but rather as a public legal action that has direct legal consequences for an individual's criminal liability (Lilik Mulyadi, 2014).

From the perspective of the theory of authority, authority is formal power that originates from law and provides legitimacy for state organs to act (Prajudi Atmosudirdjo, 1981). The legitimacy of a state action is determined by the existence of legitimate authority and its conformity to the scope and purpose of the authority granted. When linked to calculating state financial losses, the act of calculating and determining state losses constitutes a form of exercise of public authority that not only produces figures but also determines the direction of proof and criminal accountability. Therefore, such actions must be fully within the legal regime of authority.

Problems in law enforcement practice indicate that the calculation of state financial losses is often carried out without adequate authority structure. Ambiguity regarding the authorized institution, the legal basis for authority, and the methodology used means that the calculation of state losses is often treated as an instrumental tool to fulfill evidentiary needs, rather than as an objective mechanism for identifying real and definite

state losses. This situation not only creates legal uncertainty but also has the potential to undermine the legitimacy of the corruption criminal justice process. From a law enforcement theory perspective, the irregularity of authority in calculating state losses reflects a disharmony between legal norms, institutional structures, and law enforcement practices. Discretion by law enforcement officials in determining institutions and calculation methods, if not constrained by clear norms, has the potential to develop into abuse of authority. This indicates that calculating state losses is one of the most vulnerable points in the actual practice of corruption enforcement.

Furthermore, the unorganized practice of calculating state losses also results in a blurring of the line between administrative errors and criminal acts of corruption. When any deviation in state financial management can be constructed as state losses through loose calculations, the risk of criminalization of administrative policies and actions increases. This situation is inconsistent with the principles of legal certainty and proportionality in a state governed by the rule of law.

Based on these problems, the arrangement of authority in calculating state financial losses must be directed towards a normative reconstruction that places the calculation of state losses firmly within the framework of public law authority. This reconstruction is not intended as a mere procedural improvement, but rather as a structural overhaul of authority so that the calculation of state losses is carried out legally, measurably, and accountably. The following recommendations can be formulated for structuring authority. First, it is necessary to develop legally binding national standards for calculating state financial losses. These standards must clearly differentiate between actual and certain state losses and potential or hypothetical losses. The existence of national standards serves as an instrument for controlling authority, limiting technical discretion, and ensuring objectivity, verifiability, transparency, and causality in calculating state losses (Ridwan HR, 2018).

Second, there is a need for explicit regulatory clarification that defines the institution authorized to calculate and determine state financial losses in a criminal context. This clarification of authority must be limited, thus preventing the development of factual abuse of authority without a clear legal basis. A clear distinction must also be made between the authority to determine state losses and the authority to provide technical assistance or expert opinions, to prevent a mix of roles that could weaken the legitimacy of evidence.

Third, if maintaining institutional stability leads to pluralism, a centralized model is needed, with a single independent institution, namely the Supreme Audit Agency (BPK). This centralized model of authority for calculating state financial losses is intended to address legal uncertainty resulting from overlapping authority by placing it in the BPK, an institution with attributive authority under the 1945 Constitution of the Republic of Indonesia. Because state losses constitute a legal fact that determines the elements of a

crime and the basis for imposing additional penalties, their determination must be made by an authority with constitutional legitimacy, independence, and technical competence. This centralization ensures uniform standards, prevents disparities in calculations, and strengthens legal certainty and due process in corruption trials. However, absolute centralization also has the potential to create practical obstacles such as excessive workload and institutional barriers, thus requiring proportional and adaptive arrangements.

Fourth, the coordinative model with a validation mechanism. The coordinative model with a validation or confirmation mechanism positions the initial calculation of state financial losses by law enforcement officials as a temporary measure, which only gains legal force after being validated or confirmed by the Supreme Audit Agency (BPK), which holds constitutional attributable authority. This model integrates investigative effectiveness with legal certainty, prevents disparities in loss figures in court, and maintains a balance between the functional authority of investigators and the final authority of the BPK. However, its effectiveness depends on clear normative regulations and uniform methodological standards to avoid creating new legal uncertainty.

With this arrangement of authority, the calculation of state financial losses can be repositioned as an objective and accountable legal instrument, not simply a tool for legitimizing prosecution. This reconstruction aligns with rational and just criminal law policies, as it not only strengthens the effectiveness of corruption eradication but also ensures legal certainty and protects the rights of legal subjects in the criminal justice system.

4. Conclusion

The plurality of institutions in calculating state financial losses demonstrates a non-uniform division of authority within the Indonesian legal system. Currently, at least three institutions have the authority to calculate state losses. These institutions include the Supreme Audit Agency (BPK), the Financial and Development Supervisory Agency (BPKP), Law Enforcement Agencies, and the Public Accountant Office.

This plurality raises legal certainty issues due to differing legitimacy, potential overlapping authority, and potential disparity in calculation results between institutions. The unclear boundaries between constitutional and administrative authority open up room for conflicting interpretations in judicial practice, particularly in proving elements of state financial losses. This situation has implications for inconsistent legal application and has the potential to undermine the principle of legal certainty within the framework of a state governed by the rule of law. Four policy steps are needed: first, the development of standard methods for calculating state losses; second, confirmation in legislation; third,

the centralization of an independent institution, namely the Supreme Audit Agency; and fourth, the establishment of a formal and binding coordination mechanism between audit institutions and law enforcement agencies. These four steps are necessary to ensure that institutional pluralism operates in an orderly, structured manner and guarantees legal certainty

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