

Reconstructing State Financial Audit Authority Post-Constitutional Court Decision No. 28/PUU-XXIV/2026

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Abstract

Indonesia's constitutional framework assigns the Financial Audit Agency (BPK) an exclusive audit mandate under Article 23E (1) of the 1945 Constitution. However, persistent institutional dualism has allowed bodies such as BPKP and APIP to calculate state financial losses in corruption proceedings, thereby generating fundamental legal uncertainty. The normative ambiguity of Articles 603 and 604 of Law Number 1 of 2023 on the Criminal Code, which fail to designate the authorized institution or measurement standard for state losses. This study examines how audit authority may be defined in terms of normative criteria and the implications of Constitutional Court Decision Number 28/PUU-XXIV/2026 for Indonesia's state financial accountability system. A normative legal method is employed, combining statutory, conceptual, and case approaches with systematic, teleological, and historical interpretation. The study finds that the audit authority is of an attributive-constitutional character, grounded exclusively in Article 23E. The decision institutionally repositions BPKP and APIP as internal oversight bodies, procedurally obligates law enforcement to rely on BPK findings, and constitutionally reinforces legal certainty under Article 28D paragraph (1). This study contributes to the concept of constitutionalization of audit authority as a framework for understanding how independent oversight institutions are embedded within and protected by the constitutional order.

Keywords

Audit Board (BPK); Constitutional Court; Corruption; State Financial Audit; State Financial Loss

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1. INTRODUCTION

An autonomous and independent state audit institution is the foundation of strong financial governance within Indonesia's constitutional framework. One of the important components of the state financial oversight system is the Audit Board of the Republic of Indonesia (BPK), a government institution established under Article 23E, paragraph (1), of the 1945 Constitution of the Republic of Indonesia (UUD 1945) (Rudi Margono, 2026). To ensure that public funds are managed in an



accountable and transparent manner, the BPK is tasked with auditing financial management and state accountability. (Hakiki & Taufiqurrahman, 2023)

So far, there has been intense legal debate regarding which organization in Indonesia is authorized to calculate state financial losses in handling allegations of corruption. It is common practice for law enforcement agencies to seek assistance from other organizations in determining state losses. These organizations include the BPK, BPKP, APIP, and even public accountants. This dualism of authority creates fundamental legal uncertainty because it involves elements of an offense that can bring someone into the criminal justice system (Utomo, 2022). From the perspective of constitutional law, the issue of dualism in authority is essentially a matter of inter-institutional conflict concerning the boundaries of each state organ's constitutional authority. (A. Putra, 2021)

The authority of the BPK to determine state financial losses is explicitly regulated in Article 10 paragraph (1) of Law Number 15 of 2006 concerning the Audit Board. This article explicitly grants the BPK the authority to demand and determine the amount of state financial losses (I. S. Putra, 2023). Although the Supreme Court has affirmed in the Supreme Court Circular Letter (SEMA) No. 4 of 2016 that the BPK is the institution authorized to determine whether state losses have occurred, there remains a significant gap between what is stipulated in the law and what occurs in practice (Afriyadi, 2017). In the hierarchy of legal norms, the authority derived from the 1945 Constitution is attributive and cannot be reduced or transferred through lower legislation.

Law Number 1 of 2023 on Amendments to the Criminal Code (KUHP) has made this issue even more urgent. Articles 603 and 604 of the new Criminal Code, which regulate corruption offenses, do not provide clear normative parameters regarding (a) which institutions can conduct audits and calculate the extent of state losses, (b) how to measure those losses, and (c) the weight given by judges to audit findings in court (Iswara, 2020). This condition prompted two students, Bernita Matondang and Vendy Stiawan, to file a judicial review petition against those articles to the Constitutional Court (Wijaya, 2023). In its *ratio decidendi*, the Constitutional Court emphasized that the lack of clarity in the normative parameters of these articles has the potential to render them unconstitutional, as it opens the door for institutions without constitutional legitimacy to assume the authority explicitly granted by the 1945 Constitution to the BPK. (Ratnasari, 2025)

In its decision dated February 9, 2026, the Constitutional Court affirmed that the BPK is a state institution authorized to audit state finances, as provided for in Article 23E, paragraph (1), of the 1945 Constitution. This conclusion was reached by a panel of nine judges: Suhartoyo (chair and member), Saldi Isra, Daniel Yusmic P. Foekh, M. Guntur Hamzah, Anwar Usman, Enny Nurbaningsih, Ridwan Mansyur, Arsul Sani, and Adies Kadir. All countries and their law enforcement agencies are obliged to

comply with this ruling due to its *erga omnes* nature (Nur, 2024). The decision also emphasizes that, in corruption cases, the state must suffer a real and concrete loss, not merely a potential one. (Edison, 2023)

Prior studies have addressed related dimensions of this issue from various angles. Pradnyana and Parsa (2021) examined the constitutional basis of BPK's authority and its position within Indonesia's state organ structure. Hidayatullah (Hidayatullah et al., 2023) analyzed the legal consequences of institutional dualism in loss calculation, particularly its impact on criminal prosecution. Irawan and Khodijah (2021) approached the problem from a constitutional law perspective, focusing on inter-institutional authority conflicts. Damaiyanti (Damaiyanti, 2023) highlighted the persistent gap between legal provisions and enforcement practice following SEMA No. 4 of 2016. Selekty et al. (2022) discussed the judicial review mechanism as a constitutional remedy for normative ambiguity in corruption-related legislation.

Despite the body of existing literature, a significant research gap remains. No study has comprehensively examined the normative parameters for defining the authority to calculate state losses in light of Constitutional Court Decision Number 28/PUU-XXIV/2026, nor has the downstream effect of the actual loss standard on future audit and prosecution practices been systematically analyzed. The structure of authority within the BPK, as well as the investigation, prosecution, and evidence-gathering processes in corruption cases across Indonesia, are significantly influenced by this decision, yet its full legal implications remain underexplored.

Two main research questions arise from the foregoing analysis: (1) How can the authority to calculate state losses be defined based on normative criteria in light of Constitutional Court Decision Number 28/PUU-XXIV/2026? and (2) How will this decision affect state financial audits and corruption proceedings in the future?

This study contributes to the literature in two principal ways. First, it offers a normative legal analysis of the allocation of audit authority within Indonesia's constitutional framework, clarifying the attributive nature of the BPK's mandate under Article 23E, paragraph (1), of the 1945 Constitution. Second, it examines the practical and constitutional implications of the actual loss standard affirmed by the Constitutional Court, thereby reinforcing the principles of legal certainty (*rechtssicherheit*) and the protection of human rights as guaranteed in Article 28D, paragraph (1), of the 1945 Constitution.

2. METHOD

This study employs normative legal research, which Peter Mahmud Marzuki defines as the establishment of legal rules, concepts, and doctrines to address legal difficulties, to produce prescriptive conclusions about how the law ought to be understood and applied. Three complementary approaches are used (Marzuki, 2017). The legislative approach maps the hierarchy of legal norms governing BPK's

constitutional authority, from Article 23E paragraph (1) of the 1945 Constitution down to relevant implementing regulations, to identify whether lower legislation is consistent with or deviates from the constitutional mandate. The conceptual approach draws on the doctrines and theories of constitutional law experts regarding the attribution of authority and the separation of powers to construct the normative criteria for answering the first research question.

The case approach analyzes Constitutional Court Decision No. 28/PUU-XXIV/2026 through two sequential analytical steps: first, extracting the ratio decidendi by identifying which constitutional provisions the Court interpreted, what doctrinal positions it adopted regarding BPK's attributive authority, and how it resolved the normative ambiguity in Articles 603 and 604 of Law No. 1 of 2023; and second, linking that ratio decidendi to the second research question by tracing how the Court's affirmation of the actual loss standard and BPK's exclusive audit authority structurally reshapes investigation, prosecution, and evidence-gathering processes in corruption cases.

Primary legal materials include the 1945 Constitution, Law No. 15 of 2006, Law No. 15 of 2004, Law No. 1 of 2023, and Constitutional Court Decision No. 28/PUU-XXIV/2026. Secondary materials include national and international legal journals and prior research findings. All materials are analyzed qualitatively through systematic interpretation to situate norms within the legal hierarchy, teleological interpretation to identify the constitutional intent underlying each norm, and historical interpretation to trace the formation background of relevant provisions within the context of post-1998 constitutional reform.

3. FINDINGS AND DISCUSSION

3.1. The Constitutional Position of the Audit Board

The 1945 Constitution of Indonesia empowers the Financial Audit Agency (BPK) through Article 23E paragraph (1), which states that "to examine the management and accountability of state finances, an independent and autonomous Financial Audit Agency will be established," granting exclusive constitutional legitimacy to the BPK as the highest state financial audit institution. From the perspective of constitutional law, this authority is attributive, meaning it is derived directly from the constitution and is not the product of delegation from any other state institution. (Mumpuni, 2025)

Attributive authority holds a fundamental position in the state structure precisely because it is embedded in constitutional norms rather than in ordinary legislation, and therefore cannot be transferred, limited, or reduced except through a formal amendment to the constitution itself. As explained, the BPK's mandate under Article 23E is not merely that of an administrative financial auditor. However, it positions the BPK as a constitutional organ with a strategic role in maintaining

accountability for state finances. Theoretically, authority derived directly from the constitution is irreducible without altering the constitutional norms from which it originates. (Sembiring, 2025)

However, a critical and comparative examination reveals that, despite its theoretical strength, the concept of attributive authority encounters significant limitations when translated into practice. In comparative constitutional systems, the formal exclusivity of a constitutional organ's mandate does not automatically eliminate institutional competition in practice (Ashal & Sudiro, 2025). In Germany, for instance, the Bundesrechnungshof holds a constitutionally grounded audit mandate under Article 114 of the Basic Law.

However, its findings in criminal proceedings function as evidentiary input rather than legally binding determinations, with courts retaining independent authority to assess the existence and magnitude of public financial loss. Similarly, in the Netherlands, the Algemene Rekenkamer operates as a constitutionally recognized audit institution, but criminal prosecutors are not formally bound by its findings when establishing elements of financial crime. These comparative examples illustrate that constitutional attribution of audit authority and the evidentiary weight of audit findings in criminal proceedings are analytically distinct questions, and that the former does not automatically resolve the latter.

In the Indonesian context, this distinction has proven to be the central source of institutional tension. Although Article 10, paragraph (1), of Law No. 15 of 2006 explicitly grants the BPK authority to determine the amount of state financial losses, law enforcement agencies have, in practice, continued to rely on findings from the BPKP, APIP, and public accountants. This practice reflects not merely a misreading of legal norms but a structural gap between the constitutional design of attributive authority and the operational demands of criminal investigation, where speed, accessibility, and the specific evidentiary requirements of the criminal process often drive institutional choices (Salsabila, 2020). The Supreme Court Circular Letter (SEMA) No. 4 of 2016, which affirmed BPK's primacy in determining state losses, has not fully resolved this gap, as circular letters occupy a lower position in the hierarchy of legal norms and lack the binding force of legislation, let alone constitutional provisions.

This critical reality exposes a fundamental tension within the Indonesian constitutional framework: attributive authority, however strong in its normative foundation, requires institutional capacity, procedural integration, and enforcement mechanisms to be effective in practice (Rahmayanti, 2020). Without these supporting elements, the constitutional mandate of the BPK risks becoming a formal declaration rather than an operational reality. Constitutional Court Decision No. 28/PUU-XXIV/2026 addresses this tension by reaffirming the erga omnes binding character of BPK's constitutional mandate. However, the deeper institutional challenge lies in ensuring that the legal system's procedural architecture, from investigation through prosecution and adjudication, is aligned with the constitutional

design. This is the critical boundary of attributive authority in practice: it establishes who may act, but it does not by itself guarantee that the system will function accordingly without complementary legislative and institutional reform.

3.2. Analysis of the Legal Considerations of the Constitutional Court's Decision

The Constitutional Court found, after reviewing the relevant legal provisions, that Articles 603 and 604 of Law No. 1 of 2023 on the Criminal Code failed to establish clear normative boundaries regarding the authority to calculate state losses in corruption cases (Margareta, 2026). The Court determined that this normative deficiency creates legal ambiguity that violates Article 28D paragraph (1) of the 1945 Constitution, which guarantees every citizen the right to recognition, assurance, protection, and fair legal certainty before the law. Within the rule-of-law framework, clarity about the institution authorized to determine state losses is indispensable to protect individuals' constitutional rights from potential abuse of power by state organs lacking constitutional legitimacy. (Samosir, 2023)

The Court then moved to systematic interpretation, situating Articles 603 and 604 within the broader architecture of the Indonesian constitutional and legal system. Read in isolation, these articles might appear to grant prosecutorial discretion in choosing audit sources. However, when read alongside Article 23E paragraph (1) of the 1945 Constitution, which explicitly establishes the BPK as the sole independent state financial audit institution, the normative framework becomes clear: the constitution has already resolved the question of institutional authority at the highest level of the legal hierarchy. As Wulandari (Wulandari et al., 2021) notes, Article 23E places the BPK as the exclusive constitutional organ for state financial audit, meaning any statutory provision that creates ambiguity about this mandate is inherently inconsistent with the constitutional design. Through systematic interpretation, the Court demonstrated that the normative gap in the Criminal Code is not merely a legislative drafting oversight but a structural inconsistency with the principle of constitutional supremacy.

A teleological interpretation was further employed to identify the purpose underlying the BPK's constitutional mandate. The Court reasoned that the framers of the 1945 Constitution, particularly through the post-1998 amendments, deliberately established the BPK as an independent and autonomous constitutional organ precisely to insulate state financial audit from political interference and to provide a single, authoritative source of audit findings. Allowing institutions without this constitutional foundation, such as BPKP, APIP, or public accountants, to determine state losses in corruption proceedings would frustrate this constitutional purpose and undermine the integrity of the accountability framework the Constitution was designed to create. Teleological interpretation thus

reinforced the Court's conclusion that the ambiguity in Articles 603 and 604 is constitutionally impermissible because it effectively permits outcomes that contradict the constitution's own objectives.

The convergence of these four interpretive techniques produced a ratio decidendi of considerable constitutional weight. The Court's legal reasoning is therefore not merely normative-formal in character but represents a substantive exercise of constitutional interpretation regarding the allocation of authority among state institutions. This decision simultaneously affirms that certainty of authority is itself a manifestation of the constitutional guarantees enshrined in Article 28D paragraph (1) of the 1945 Constitution, as Yanuar (Yanuar et al., 2025) observes, because legal certainty in the context of criminal prosecution directly implicates the fundamental rights of individuals who may be subject to state coercive power. By anchoring its decision in multiple, mutually reinforcing interpretive methods, the Constitutional Court produced a ruling whose authority extends beyond the immediate parties and, by virtue of its *erga omnes* character, binds all state institutions and law enforcement agencies in all future corruption proceedings involving questions of state financial loss.

3.3. Ratio Decidendi of the Constitutional Judge

The ratio decidendi of Constitutional Court Decision No. 28/PUU-XXIV/2026 rests on three principal legal considerations that, taken together, make a lasting contribution to Indonesian constitutional law. First, the Court affirmed that state losses in corruption cases must be actual and certain, meaning they must constitute real and concrete harm to state finances rather than merely potential or speculative losses. (Pramajati, 2020)

This affirmation is not simply a clarification of evidentiary standards in criminal proceedings; it represents a constitutional elevation of the actual loss principle, embedding it within the guarantee of legal certainty under Article 28D, paragraph (1), of the 1945 Constitution, thereby removing it from the domain of ordinary judicial discretion. Second, the Court emphasized that only institutions possessing constitutional legitimacy, specifically the BPK as established under Article 23E paragraph (1), are authorized to declare and determine the existence and magnitude of state financial losses. (Saragih, 2020)

This position directly forecloses the practice of relying on findings from BPKP, APIP, or public accountants as the basis for establishing the loss element in corruption prosecutions, resolving the long-standing dualism of authority that has generated legal uncertainty across Indonesia's law enforcement system. Third, the Court grounded its reasoning in the principles of legal certainty and due process of law, concluding that no individual may be prosecuted based on evidence produced by an institution that lacks a constitutional foundation for the authority it purports to exercise (Te'dang et al., 2025). Collectively, these three considerations position the certainty of institutional authority as an integral

component of citizens' constitutional rights protection, as Saputri and Pratama (2024) confirm in their analysis of the actual loss standard as a constitutional requirement.

The constitutionalization of audit authority has several defining characteristics that distinguish it from ordinary legislative allocation of institutional functions. It is, first, hierarchically supreme, meaning that statutory provisions, prosecutorial practices, and judicial interpretations that conflict with the constitutionally grounded audit mandate are invalid regardless of their source (Rosanto, 2020). It is, second, attributive and non-delegable, meaning that the authority cannot be transferred to other institutions through ordinary legislation, executive regulation, or inter-agency agreement without violating the constitutional order (Safar, 2025). It is, third, rights-protective in function, meaning that its primary purpose is not merely organizational efficiency but the safeguarding of individuals from the coercive power of the state, exercised based on findings produced by institutionally illegitimate actors.

This conceptual framework allows the Constitutional Court's decision to be understood not as a narrow resolution of a statutory ambiguity but as a moment of constitutional consolidation in which the audit function is formally integrated into the architecture of constitutional rights protection. In a comparative perspective, this development places Indonesia alongside constitutional systems that have increasingly recognized the constitutional dimension of independent oversight institutions. However, Indonesia's approach is distinctive in that the constitutionalization is explicit and textually anchored in Article 23E rather than developed through judicial implication as in some other jurisdictions.

The practical significance of the concept of constitutionalization is equally substantial. It means that future legislative reforms to the Criminal Code, the Anti-Corruption Law, or any other statute touching on the determination of state losses must affirmatively align with BPK's constitutional mandate or risk invalidation through constitutional review (Nurhalizah & Prasetyo, 2025). It further means that law enforcement agencies are not merely advised but constitutionally obligated to obtain BPK findings before proceeding with corruption prosecutions based on alleged state financial loss. Most fundamentally, it means that the question of who calculates state losses is no longer a matter of institutional preference or prosecutorial convenience but a question of constitutional compliance, the answer to which has been definitively and bindingly provided by the Court. The ratio decidendi of Decision No. 28/PUU-XXIV/2026 thus stands as both a legal ruling and a conceptual landmark in the ongoing development of Indonesia's constitutional state financial law.

3.4. Rulings and Binding Force

According to the majority opinion of the Constitutional Court in Decision Number 28/PUU-XXIV/2026, the phrase in Article 603 of the Criminal Code must be interpreted as granting the Financial Audit Agency (BPK) exclusive authority to conduct audits and determine state losses in corruption proceedings. The Constitutional Court's decision is final and binding from the moment it is pronounced in a plenary session open to the public (Padol & Salman, 2024), meaning no further legal remedy or appeal is available to any party seeking to challenge its content. Beyond its finality, the decision carries an erga omnes effect, binding all state institutions, law enforcement officials, and citizens, not merely the parties who submitted the petition. (Hidayatullah et al., 2023) This binding character underscores the dual constitutional function of the Court as both the guardian and the sole authoritative interpreter of the 1945 Constitution, thereby definitively establishing the legal standards governing state financial audit authority rather than leaving them to divergent statutory readings or prosecutorial discretion.

The implications of this ruling for judicial practice are immediate and far-reaching. At the level of criminal adjudication, courts at all levels, from district courts hearing first-instance corruption cases to the Supreme Court exercising cassation review, are constitutionally bound to treat BPK audit findings as the authoritative basis for establishing the state loss element in corruption offenses under Articles 603 and 604 of the Criminal Code. Audit findings produced by BPKP, APIP, or public accountants can no longer serve as the primary evidentiary foundation for this element, and judges who admit and rely upon such findings as the determinative basis for conviction would be applying evidentiary standards inconsistent with the constitutional interpretation now binding on the entire judicial system. This has direct consequences for the conduct of trials, the admissibility and weight of evidence, and, potentially, the review of prior convictions in which the state-loss element was established exclusively through non-BPK findings. The Corruption Court (Pengadilan Tipikor), which handles all first-instance corruption prosecutions, must now align its evidentiary practice with this constitutional standard, and the Supreme Court must ensure consistency of application through its cassation and supervisory functions.

The implications for Indonesia's institutional hierarchy are equally profound. The decision effectively reorders the functional relationships among the institutions involved in corruption enforcement by establishing a constitutional division of labor in which the BPK occupies an exclusive and non-substitutable position in the evidentiary chain for state loss determination. BPKP, whose legal basis derives from presidential regulation rather than constitutional mandate, is thereby confined to its internal government audit function and cannot be elevated to the status of a constitutionally authoritative loss-calculating institution regardless of its technical expertise or operational capacity. APIP similarly remains within the internal oversight domain and cannot serve as a constitutional substitute for BPK in external audit functions. This hierarchical clarification does not diminish the

institutional importance of BPKP or APIP within their respective domains. However, it establishes a firm constitutional boundary between internal government oversight and the external constitutional audit function, which belongs exclusively to the BPK.

At the broadest level of constitutional governance, this decision reinforces the Constitutional Court's position within the Indonesian institutional hierarchy as the ultimate arbiter of constitutional meaning. By issuing a constitutionally interpretive ruling with *erga omnes* effect, the Court has demonstrated that constitutional norms governing institutional authority are not merely aspirational but are operationally enforceable through the mechanism of constitutional review. This strengthens the principle of constitutional supremacy as the organizing principle of Indonesia's legal order and establishes a precedent that future legislative efforts to redistribute audit authority, whether through amendments to the Criminal Code, the Anti-Corruption Law, or the BPK Law, must withstand constitutional scrutiny measured against Article 23E paragraph (1) of the 1945 Constitution. The decision of the Constitutional Court thus functions simultaneously as a resolution of a specific legal dispute and as a structural map of institutional authority that will govern corruption enforcement and state financial accountability in Indonesia for the foreseeable future.

3.5. Implications of Constitutional Law Post-Ruling

At the institutional level, the ruling definitively repositions authority among state oversight bodies by constitutionally distinguishing external audit, which belongs exclusively to the BPK under Article 23E paragraph (1), from internal government oversight, retained by BPKP and APIP within their statutory mandates. This distinction is constitutional rather than merely organizational, meaning it cannot be circumvented through executive regulation or inter-agency arrangement. The KPK, Attorney General's Office, and National Police are consequently conditioned upon BPK findings as the sole constitutionally legitimate evidentiary basis for state loss determination in corruption prosecutions, reinforcing checks and balances by eliminating the institutional ambiguity that previously enabled selective engagement of audit bodies.

At the procedural level, law enforcement agencies must integrate mandatory BPK engagement into investigative standard operating procedures, replacing reliance on non-BPK calculations. Prosecutors proceeding without BPK findings risk evidentiary challenges at trial, while Corruption Court judges must realign admissibility standards accordingly. The treatment of pipeline cases in which non-BPK institutions already conducted loss calculations remains an unresolved procedural question requiring judicial guidance. Comprehensive regulatory synchronization of subordinate legislation previously granting loss-calculation authority to BPKP or APIP is also required to ensure systemic consistency with the constitutional interpretation.

At the constitutional level, the ruling operationalizes constitutional supremacy under Article 1, paragraph (3), and strengthens legal certainty under Article 28D, paragraph (1), by establishing that institutional authority norms are judicially enforceable in practice, not merely formally declared. The decision embeds the constitutionalization of audit authority within the enforceable constitutional order, creating a permanent reference point binding all future legislative, executive, and judicial acts concerning the determination of state financial losses.

3.6. Implications of Constitutional Law Post-Ruling

Constitutional Court Decision No. 28/PUU-XXIV/2026 represents a substantive advancement in Indonesia's state financial legal system. However, its implementation raises distinct challenges and opportunities that require equal attention. Rather than treating these as peripheral concerns, a prospective analysis organized around practical, institutional, and constitutional dimensions reveals both the risks that must be managed and the reform pathways that the decision opens.

The most immediate practical challenge is the risk of procedural bottlenecks in corruption law enforcement. If every case involving an element of state financial loss must await the completion of a BPK investigative audit before prosecution can proceed, the BPK's current capacity constraints become a systemic vulnerability (Setiamandani & Dewi, 2026). The BPK's existing audit workload, combined with the volume of corruption cases handled annually by the KPK, the Attorney General's Office, and the National Police, creates a structural mismatch between constitutional obligation and institutional capacity. Without deliberate capacity expansion, the decision that was intended to strengthen legal certainty may paradoxically delay justice by extending the pre-prosecution phase indefinitely. This challenge is compounded by the absence of a dedicated investigative audit unit within the BPK specifically designed to respond to the evidentiary needs of criminal proceedings, where timelines, evidentiary standards, and methodological requirements differ significantly from those of routine financial audits.

A second challenge concerns the temporal applicability of the ruling to cases already in the investigation or prosecution pipeline at the time the decision was issued. The principle of non-retroactivity in criminal law provides partial guidance. However, it does not fully resolve this question, given that evidence gathering in corruption cases is a dynamic, extended process. Cases in which loss calculations were already conducted by BPKP or other non-BPK institutions prior to the decision present a particularly difficult evidentiary dilemma: courts must determine whether to require supplementary BPK findings, to reassess the admissibility of existing evidence, or to apply a transitional standard that balances constitutional compliance with procedural fairness. The absence of explicit transitional provisions in the decision itself leaves this question to judicial interpretation, creating

uncertainty that could lead to inconsistent outcomes across courts and jurisdictions.

A third challenge involves the complexity of reforming institutional coordination among the BPK, KPK, Attorney General's Office, and National Police. The decision imposes a constitutional obligation of coordination but does not prescribe its procedural architecture. Existing inter-agency cooperation agreements and standard operating procedures were designed around a system in which multiple institutions could provide loss calculations, and their revision to reflect BPK's exclusive constitutional mandate requires not only regulatory updates but genuine organizational change within each institution. Resistance to such change, whether driven by institutional inertia, jurisdictional protectiveness, or practical concerns about operational efficiency, represents a non-trivial implementation risk that legal reform alone cannot fully address.

A fourth challenge arises at the level of judicial practice. The erga omnes binding force of the decision does not eliminate judges' independence in evaluating the BPK's audit findings once they are admitted as evidence. Judges retain full authority under the principle of judicial independence to assess the validity of the methodologies, assumptions, and conclusions contained in BPK audit reports, and to weigh them against other evidence in accordance with the principle of free evidentiary evaluation. This means that while the decision resolves the question of institutional legitimacy, it does not resolve the separate question of audit quality, and the practical authority of BPK findings in court will ultimately depend on the rigor and transparency of the BPK's investigative audit methodology. Courts may acquit defendants notwithstanding a BPK finding of state loss if the audit methodology is found to be flawed, underscoring the importance of methodological reform within the BPK alongside the institutional recognition secured by the decision.

Despite these challenges, the decision simultaneously opens several significant opportunities for systemic reform and constitutional development. The most concrete opportunity lies in strengthening the BPK by establishing a dedicated investigative audit unit capable of meeting the specific evidentiary needs of corruption proceedings. Such a unit would reduce the bottleneck risk identified above, improve the methodological quality of audit findings presented in court, and build the operational capacity necessary to make the BPK's constitutional mandate functionally effective rather than merely formally recognized. Legislative support for this expansion, through amendments to Law No. 15 of 2006 or dedicated budgetary allocation, would translate the constitutional recognition secured by the decision into durable institutional capability.

At the constitutional level, the decision opens academic and legislative space for deeper reflection on the further constitutionalization of state financial audit authority. The possibility of more explicit constitutional provisions governing the procedural role of BPK findings in criminal proceedings, or of strengthened legislative norms that codify the actual loss standard and the exclusive audit mandate in

terms that leave no room for statutory ambiguity, represents a long-term opportunity to make permanent the legal certainty that the decision has established through judicial interpretation. From the perspective of constitutional state theory, more explicit regulation through targeted constitutional amendment or comprehensive legislative reform would transform the current judicially secured certainty into a textually entrenched guarantee, providing the most durable possible foundation for Indonesia's state financial accountability system.

4. CONCLUSION

First, the normative parameters of audit authority within the Indonesian constitutional system are hierarchically structured and of an attributive-constitutional character. Article 23E, paragraph (1), of the 1945 Constitution grants the BPK an exclusive, non-delegable mandate to audit the management and accountability of state finances. This mandate is reinforced by Article 10 paragraph (1) of Law No. 15 of 2006 and definitively affirmed by the Constitutional Court in Decision No. 28/PUU-XXIV/2026. The decision establishes that state losses must be real, certain, and measurable, and that only institutions possessing constitutional legitimacy may declare their existence. This consolidates what this study terms the constitutionalization of audit authority, a process by which the audit function is elevated from a statutory to a constitutional guarantee, insulated from legislative revision and institutional circumvention alike.

Second, the decision's implications are multidimensional. Institutionally, the BPK has exclusive declaratory-constitutional authority, while BPKP and APIP are confined to internal oversight functions without constitutional standing in loss determination. Procedurally, law enforcement agencies are constitutionally obligated to ground corruption prosecutions in BPK findings, necessitating comprehensive reform of inter-agency coordination mechanisms and standard operating procedures. Constitutionally, the decision reinforces legal certainty and due process under Article 28D, paragraph (1), of the 1945 Constitution, and advances the principle of constitutional supremacy as an operationally enforceable norm rather than a purely formal one.

Research Limitations

This study is conducted using a normative legal approach and is therefore limited to the analysis of legal texts, constitutional doctrine, and judicial reasoning. It does not incorporate empirical data on the actual implementation of audit coordination practices, the operational capacity of the BPK, or law enforcement agencies' responses to the decision. The analysis is also temporally bounded by the issuance of Decision No. 28/PUU-XXIV/2026 in February 2026, meaning that subsequent legislative responses, judicial interpretations, or institutional developments arising from the ruling fall outside the scope of this study.

Theoretical Implications and Future Research Agenda

Theoretically, this study contributes to the concept of the constitutionalization of audit authority as a framework for understanding how independent oversight institutions are embedded within and protected by the constitutional order. This concept has broader applicability beyond the Indonesian context. It may serve as an analytical lens for examining similar processes of constitutional consolidation of oversight functions in other developing constitutional democracies. Future research should examine the empirical dimension of implementation, including how law enforcement agencies adapt their investigative practices following the decision, whether bottlenecks in BPK audit capacity materialize as predicted, and how courts at different levels apply the evidentiary standards affirmed by the Court. Comparative research examining how other constitutional systems, particularly those in Southeast Asia, allocate audit authority in corruption proceedings would further enrich the theoretical framework developed here. Finally, the possibility of strengthening the constitutional basis of audit authority through targeted amendment to the 1945 Constitution or the enactment of dedicated legislation merits sustained academic and legislative attention as a means of converting judicially secured certainty into a textually entrenched constitutional guarantee.

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