

The Construction of the Authority of the Audit Board of the Republic of Indonesia to Declare State Losses as A Strengthening of the Principle of Checks and Balances in the Indonesian Constitutional System

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Abstract

The authority of the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan/BPK) to declare state financial losses remains a subject of debate in the enforcement of corruption crimes due to the development of judicial decisions and law enforcement policies that allow other institutions to calculate state financial losses. This situation has led to differing interpretations regarding the scope of BPK's authority as the state's external audit institution, which derives its attributed authority directly from the 1945 Constitution of the Republic of Indonesia. This study aims to analyze the constitutional basis of BPK's authority to declare state financial losses, examine the implications of legal developments on such authority, and formulate a reconstruction of BPK's authority as a means of strengthening the principle of checks and balances. This research employs normative legal research using statutory, conceptual, and case approaches. The analysis is conducted prescriptively based on legislation, Constitutional Court decisions, and the policies of the Supreme Court and the Attorney General's Office. The findings reveal that BPK's authority constitutes an attributed power derived from Article 23E of the 1945 Constitution of the Republic of Indonesia and is further regulated under Law Number 15 of 2004 and Law Number 15 of 2006. Legal developments through Constitutional Court decisions, the implementation of the Criminal Procedure Code (KUHP), the Criminal Code (KUHP), Supreme Court Circular Letters, and the policies of the Attorney General's Office have influenced the mechanism for proving state financial losses but have not diminished BPK's constitutional authority. This study concludes that the authority to declare state financial losses remains vested in BPK, while the calculation of state financial losses by other institutions constitutes part of the evidentiary process in accordance with statutory provisions. This reconstruction strengthens legal certainty, preserves BPK's independence, and reinforces the implementation of the checks and balances principle within Indonesia's constitutional system.

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1. INTRODUCTION

State financial loss constitutes one of the essential elements in the enforcement of corruption crimes in Indonesia. It not only determines the fulfillment of the elements of criminal offenses as stipulated in Article 2 paragraph (1) and Article 3 of Law Number 31

of 1999 on the Eradication of Corruption Crimes, as amended by Law Number 20 of 2001, but also serves as an instrument for ensuring accountability in state financial management. In practice, proving state financial losses is not merely a matter of technical calculation but also concerns the authority of the institution legally empowered to declare such losses. This issue has significant implications for legal certainty, the effectiveness of corruption law enforcement, and the distribution of authority among state institutions.

In a state governed by the rule of law, every governmental authority must derive from the Constitution in accordance with the principle of legality. The distribution of authority reflects the implementation of the principle of checks and balances, which aims to prevent the concentration of power and ensure institutional oversight. Asshiddiqie (2019) argues that every state institution must exercise its functions within the constitutional limits of its authority.

The authority to conduct external audits of state financial management is vested in the Audit Board of the Republic of Indonesia (BPK) under Article 23E paragraph (1) of the 1945 Constitution of the Republic of Indonesia. This constitutional mandate is further elaborated in Law Number 15 of 2004 concerning the Audit of State Financial Management and Accountability and Law Number 15 of 2006 concerning the Audit Board of the Republic of Indonesia. These laws regulate BPK's duties, functions, and authority in auditing state financial management and accountability. Accordingly, BPK serves not only as the supreme external audit institution but also as a constitutional mechanism for safeguarding transparency, accountability, and integrity in state financial governance. Isra (2020) emphasizes that BPK forms an integral part of Indonesia's constitutional design to maintain the balance of power among state institutions.

In corruption cases, BPK's audit findings are frequently used as evidence to establish state financial losses. However, calculations of state financial losses are also conducted by the Financial and Development Supervisory Agency (BPKP), internal government supervisory bodies, independent auditors, and expert witnesses. This practice has generated differing interpretations regarding which institution is legally authorized to declare state financial losses.

These differences have evolved through Constitutional Court Decision Number 31/PUU-X/2012, which affirmed that state financial losses may be calculated by institutions authorized under statutory law. Subsequently, Constitutional Court Decision Number 25/PUU-XIV/2016 shifted the evidentiary standard from *potential loss* to *actual loss*, requiring state financial losses to be real, measurable, and quantifiable. These developments indicate that proving state financial losses is no longer merely an administrative matter but has become closely linked to the criminal justice system. In this regard, Law Number 20 of 2025 concerning the Indonesian Criminal Procedure Code (KUHP) regulates the system of evidence, admissible evidence, and judicial authority in evaluating facts presented during trial based on the principles of *due process of law* and *fair trial*. Meanwhile, Law Number 1 of 2023 concerning the Indonesian Criminal Code (KUHP) reinforces the principles of legality, legal certainty, and criminal responsibility as the foundation of Indonesia's criminal justice system.

These legal developments have been reinforced through Supreme Court Circular Letter Number 4 of 2016, Supreme Court Circular Letter Number 2 of 2024, Attorney General Circular Letter Number B-1391/F/Fjp/04/2026, and Constitutional Court Decision Number 28/PUU-XXIV/2026, all of which have introduced new dynamics concerning the relationship between BPK and law enforcement agencies. Consequently, state financial loss has evolved beyond a purely criminal law issue into a constitutional issue concerning the

allocation of authority among state institutions within the framework of *checks and balances*.

These developments raise important questions regarding the constitutional construction of BPK's authority to declare state financial losses in light of Constitutional Court decisions, Supreme Court policies, and the Attorney General's policies. While BPK derives its authority directly from the 1945 Constitution, subsequent legal developments have emerged through legal instruments possessing different normative characteristics. Such divergent interpretations may lead to legal uncertainty, overlapping institutional authority, and inconsistent law enforcement, thereby requiring analysis from the perspectives of constitutional law, administrative law, and criminal law.

Previous studies have examined BPK's authority from various perspectives. Pradnyana and Parsa (2021) analyzed the respective authority of BPK and BPKP in determining state financial losses, while Fatkhurohman and Kurniawan (2017) examined the transformation of the concept of state financial loss following Constitutional Court Decision Number 25/PUU-XIV/2016. Nasution, Hasanah, and Imran (2023), as well as Wijatono, Hasanah, and Jiwantara (2025), focused on judicial independence and the institutional relationship among state organs. Nevertheless, these studies discuss BPK's authority only partially and have not integrated its constitutional foundation with Constitutional Court decisions, Supreme Court policies, Attorney General policies, and the implications of implementing the Criminal Procedure Code (KUHP) and the Criminal Code (KUHP) in proving state financial losses.

Accordingly, a research gap exists in the absence of a comprehensive study integrating the constitutional basis of BPK's authority with the development of legal norms and law enforcement practices within a unified analytical framework. The novelty of this research lies in reconstructing BPK's authority to declare state financial losses as a constitutional-administrative authority derived directly from the 1945 Constitution and analyzed through the perspective of checks and balances. This study aims to examine the constitutional and legal foundations of BPK's authority, analyze the implications of legal developments for its implementation, and formulate an ideal construction of BPK's authority to strengthen the principle of checks and balances within Indonesia's constitutional system.

2. METHOD

This study employs normative legal research to analyze the construction of the authority of the Audit Board of the Republic of Indonesia (BPK) to declare state financial losses as a means of strengthening the principle of *checks and balances* within Indonesia's constitutional system. The research applies statutory, conceptual, case, historical, and comparative approaches. These approaches are used to examine the 1945 Constitution of the Republic of Indonesia, Law Number 15 of 2004, Law Number 15 of 2006, as well as Constitutional Court decisions and other relevant legal policies concerning state financial losses. According to Marzuki (2021), normative legal research aims to identify legal arguments, concepts, and principles as the basis for resolving legal issues, while Hutchinson (2018) emphasizes that the use of multiple approaches enables a more comprehensive legal analysis. The legal materials consist of primary, secondary, and tertiary sources. Primary legal materials include legislation, Constitutional Court decisions, and the policies of the Supreme Court and the Attorney General's Office. Secondary legal materials comprise books, scholarly journal articles, and previous research, whereas tertiary legal materials include legal dictionaries and encyclopedias. According to Soekanto & Mamudji (2015), Legal materials were collected through library research and analyzed qualitatively using

grammatical, systematic, historical, and teleological interpretation to formulate a construction of BPK's authority that is consistent with the principle of *checks and balances* within Indonesia's constitutional system.

3. RESULTS AND DISCUSSION

3.1 The Authority of the Audit Board of the Republic of Indonesia to Declare State Financial Losses under the 1945 Constitution of the Republic of Indonesia and Statutory Regulations

The authority of the Audit Board of the Republic of Indonesia (BPK) to declare state financial losses derives directly from the Constitution. Article 23E paragraph (1) of the 1945 Constitution of the Republic of Indonesia stipulates that an independent and autonomous Audit Board shall be established to examine the management of and accountability for state finances. This provision indicates that BPK exercises attributed authority, namely original authority granted directly by the Constitution to a state institution. In administrative law theory, attributed authority can only be established by the Constitution or legislation and therefore has a stronger legal status than delegated or mandated authority (Hadjon et al., 2019). Ridwan HR (2023) emphasizes that attributed authority constitutes the legal basis for governmental action and cannot be overridden by administrative policies. Likewise, Gandara (2020) argues that differences in the source of authority determine the scope of responsibilities exercised by each state institution.

BPK's constitutional position is further elaborated in Law Number 15 of 2006 concerning the Audit Board of the Republic of Indonesia. Article 6 paragraph (1) authorizes BPK to audit the management of and accountability for state finances within the central government, regional governments, Bank Indonesia, state-owned enterprises, regional-owned enterprises, public service agencies, and other institutions managing state finances. Furthermore, Article 10 paragraph (1) authorizes BPK to assess and/or determine the amount of state financial losses resulting from unlawful acts committed by treasurers or state financial managers. These provisions demonstrate that BPK performs not only audit functions but also administrative authority to determine state financial losses based on audit findings conducted in accordance with state financial auditing standards. This authority is further reinforced by Law Number 15 of 2004 concerning the Audit of State Financial Management and Accountability, which regulates financial audits, performance audits, and audits for specific purposes. BPK's audit reports constitute a form of constitutional accountability to the House of Representatives (DPR), the Regional Representative Council (DPD), and Regional People's Representative Councils (DPRD) in carrying out their oversight functions over state financial management. Asshiddiqie (2019) explains that BPK is one of the principal state organs entrusted with external oversight of state finances as an embodiment of the rule of law. Similarly, Isra (2020) argues that BPK serves as a constitutional instrument to ensure transparency and accountability in state financial governance within Indonesia's constitutional democracy.

In the enforcement of corruption laws, there remains a prevailing view that BPK's authority is equivalent to that of the Financial and Development Supervisory Agency (BPKP). This perception arises because law enforcement agencies frequently rely on BPKP audit reports to establish state financial losses. Legally, however, the two institutions derive their authority from different sources. Pradnyana and Parsa (2021) explain that BPK derives its authority directly from the 1945 Constitution of the

Republic of Indonesia, whereas BPKP functions as an internal government supervisory body operating within the executive branch. This view is supported by Thalib, Syamsir, and Iswandi (2022), who argue that the different sources of authority clearly distinguish BPK's external oversight function from BPKP's internal supervisory role. Accordingly, the audit findings of the two institutions cannot be regarded as legally equivalent within Indonesia's constitutional framework. Hidayat, et al (2023) further emphasize that although BPKP audit reports may be used as evidence in law enforcement proceedings, they do not diminish BPK's constitutional authority to determine state financial losses under Law Number 15 of 2006. This demonstrates that the use of audit findings from other institutions serves evidentiary purposes rather than constituting a transfer of BPK's constitutional authority.

Greater legal certainty regarding BPK's position emerged following Constitutional Court Decision Number 31/PUU-X/2012, which held that the calculation of state financial losses in criminal proceedings may be conducted by institutions possessing statutory authority. Nevertheless, this decision neither revoked nor reduced BPK's attributed authority derived from Article 23E of the 1945 Constitution. Subsequently, Constitutional Court Decision Number 25/PUU-XIV/2016 shifted the concept of state financial loss from potential loss to actual loss, requiring proof of a real and quantifiable financial loss. Fatkhurohman and Kurniawan (2017) contend that this development concerns the evidentiary standard in corruption cases. Likewise, Kristanto (2019) explains that the decision did not alter BPK's status as the state's external audit institution but merely changed the evidentiary standard for proving state financial losses in criminal proceedings.

From the perspective of criminal procedure, BPK's audit findings must be assessed within the evidentiary framework established by Law Number 20 of 2025 concerning the Indonesian Criminal Procedure Code (KUHAP). The KUHAP regulates evidentiary procedures, admissible evidence, and judicial authority to evaluate all evidence based on the principles of due process of law and fair trial. Meanwhile, Law Number 1 of 2023 concerning the Indonesian Criminal Code (KUHP) reinforces the principles of legality, legal certainty, and criminal responsibility as the foundation of Indonesia's criminal justice system. Accordingly, BPK's audit findings should be regarded as evidentiary instruments in judicial proceedings, while the assessment of their evidentiary value remains within the exclusive authority of the court under the KUHAP.

From the perspective of inter-institutional relations, this allocation of authority reflects the implementation of the principle of checks and balances. Hasanah and Rejeki (2021) argue that each state institution must exercise its authority according to its constitutional basis in order to prevent overlapping powers. Jiwantara, Hasanah, and Lukman (2022) further maintain that clarity regarding the source of authority is essential for preventing the abuse of power and ensuring legal certainty. This view is consistent with Nainggolan and Siallagan (2022), who emphasize that the constitutional distribution of authority among state institutions serves as a fundamental mechanism for maintaining the balance of power within Indonesia's constitutional system.

3.2 The Implications of Legal Developments for the Authority of the Audit Board of the Republic of Indonesia to Declare State Financial Losses.

Legal developments concerning the determination of state financial losses have significantly influenced the exercise of the authority of the Audit Board of the Republic of Indonesia (BPK). These developments have been shaped not only by statutory reforms but also by Constitutional Court decisions, Supreme Court policies, and the

policies of the Attorney General's Office governing the enforcement of corruption cases. Nevertheless, these developments have not altered the constitutional basis of BPK's authority derived from Article 23E of the 1945 Constitution of the Republic of Indonesia. Rather, they have primarily affected the evidentiary mechanism for proving state financial losses in judicial proceedings. Asshiddiqie (2019) argues that legal developments must remain within the constitutional framework and should not alter the attributed authority constitutionally vested in state institutions.

The most significant development began with Constitutional Court Decision Number 31/PUU-X/2012. The Court held that the calculation of state financial losses in criminal proceedings may be conducted by institutions possessing statutory authority. This decision subsequently enabled law enforcement agencies to rely on audit reports issued by the Financial and Development Supervisory Agency (BPKP) and other auditors during investigation and prosecution. However, the decision did not transfer BPK's constitutional authority as the state's external audit institution but merely broadened the range of evidentiary sources available in criminal proceedings. Pradnyana and Parsa (2021) argue that Constitutional Court Decision Number 31/PUU-X/2012 does not place BPK and BPKP on an equal legal footing because each institution derives its authority from a different legal basis. Likewise, et al (2022) explain that BPK exercises external oversight pursuant to the Constitution, whereas BPKP performs internal governmental supervision within the executive branch. Therefore, the use of BPKP audit reports in criminal proceedings should not be interpreted as transferring BPK's constitutional authority.

Another significant development emerged through Constitutional Court Decision Number 25/PUU-XIV/2016, which transformed the concept of state financial loss from potential loss to actual loss. Following this decision, state financial losses in corruption cases must be proven as real, definite, and measurable losses. This development highlights the increasing importance of audit findings in criminal proceedings, as every allegation of state financial loss must be supported by legally and academically accountable examinations. Fatkhurohman and Kurniawan (2017) contend that this doctrinal shift enhances legal certainty in proving state financial losses in corruption cases. Kristanto (2019) further argues that the decision does not diminish BPK's authority but instead requires audits to be conducted more professionally and objectively. Hidayat, et al (2023) likewise emphasize that the quality of audit findings has become increasingly significant because such findings serve as the principal basis for law enforcement authorities in establishing state financial losses.

Judicial practice has also evolved through Supreme Court Circular Letter Number 4 of 2016, which provides guidance for judges in adjudicating corruption cases. Supreme Court Circular Letter Number 2 of 2024 further affirms the authority of judges to assess all evidence presented during trial, including audit reports concerning state financial losses. These policies are consistent with Law Number 20 of 2025 concerning the Indonesian Criminal Procedure Code (KUHAP), which regulates the evidentiary system, admissible evidence, and judicial authority to evaluate facts based on the principles of due process of law and fair trial. Meanwhile, Law Number 1 of 2023 concerning the Indonesian Criminal Code (KUHP) reinforces the principles of legality, legal certainty, and criminal responsibility. Accordingly, BPK's audit reports constitute one form of evidence in judicial proceedings, while criminal liability is ultimately determined pursuant to the KUHP and judicial assessment under the KUHAP.

Further legal developments are reflected in Attorney General Circular Letter Number B-1391/F/Fjp/04/2026, which provides guidance for prosecutors regarding the use of audit reports in handling corruption cases. This policy aims to promote consistency in investigation and prosecution, thereby minimizing divergent interpretations concerning the use of audit findings by law enforcement authorities. Nevertheless, the circular constitutes an internal administrative policy and therefore cannot alter BPK's attributed authority established by the Constitution and statutory law. Hasanah and Rejeki (2021) argue that legal developments must remain oriented toward legal certainty and respect for the constitutional distribution of authority among state institutions. Jiwantara, Hasanah, and Lukman (2022) further emphasize that differing interpretations of legal norms frequently result in overlapping institutional authority in governmental practice. These views suggest that harmonizing legal interpretation is more important than modifying the constitutional source of institutional authority.

This position is reinforced by Nainggolan and Siallagan (2022), who argue that the principle of checks and balances can function effectively only when every state institution exercises its authority within the constitutional limits assigned to it. Similarly, Padol and Salman (2024) maintain that strengthening the national financial audit system should focus on clarifying the functional relationship among BPK, law enforcement agencies, and the judiciary to prevent overlapping authority in determining state financial losses. Yunus, Abdussamad, and Mandjo (2025) likewise emphasize that regulatory developments concerning state financial audits should be understood as efforts to strengthen accountability in state financial management rather than to diminish BPK's independence as the state's external audit institution.

These legal developments demonstrate that recent reforms primarily aim to improve the evidentiary mechanism in corruption cases rather than to alter BPK's constitutional position. Accordingly, the relationship among BPK, law enforcement agencies, and the judiciary should be understood as complementary rather than competitive. BPK exercises its attributed authority to audit and determine state financial losses, while investigators, public prosecutors, and judges utilize BPK's audit findings as part of the evidentiary process in accordance with the KUHAP and the principle of legality reaffirmed in Law Number 1 of 2023 concerning the Indonesian Criminal Code (KUHP).

3.3 Reconstruction of the Authority of the Audit Board of the Republic of Indonesia in Declaring State Financial Losses as a Reinforcement of the Principle of Checks and Balances.

The dynamics of corruption law enforcement demonstrate that differing interpretations regarding the authority of the Audit Board of the Republic of Indonesia (BPK) to declare state financial losses continue to create legal uncertainty. This condition does not stem from weaknesses in the constitutional regulation of BPK's authority but rather from the absence of a uniform understanding of the limits of authority among BPK, the Financial and Development Supervisory Agency (BPKP), law enforcement agencies, and the judiciary. Consequently, differences frequently arise in the use of audit findings during corruption investigations and prosecutions, affecting the proof of state financial losses. Therefore, a reconstruction of authority is required, not to amend constitutional norms, but to clarify the functional relationship among state institutions in order to achieve legal certainty.

Such reconstruction must begin with the principle that BPK's authority is an attributive authority directly granted by Article 23E of the 1945 Constitution of the Republic of Indonesia. Hadjon et al. (2019) explain that attributive authority can only be established or amended through legal norms having equal hierarchical status with the norm that originally created it. Likewise, Ridwan HR (2023) emphasizes that authority derived directly from the Constitution cannot be limited by administrative policies or institutional practices. Consequently, strengthening the criminal justice system must not be interpreted as diminishing BPK's constitutional authority. From an institutional perspective, the required reconstruction does not involve granting new authority to other institutions to replace BPK's functions. Instead, it should clarify the division of responsibilities according to the authority of each institution. BPK remains responsible for conducting external audits and declaring state financial losses based on the results of state financial audits. Government Internal Supervisory Apparatus (APIP), including BPKP, perform internal supervisory functions to enhance governmental control and governance. Meanwhile, investigators, public prosecutors, and judges exercise their respective authority in investigation, prosecution, evidentiary proceedings, and adjudication under criminal procedural law. This distribution of authority reflects functional differentiation that complements rather than undermines the independence of each institution.

Pradnyana and Parsa (2021) argue that BPKP audit reports may be utilized in criminal proceedings, provided they are treated as evidentiary instruments rather than substitutes for BPK's constitutional authority. Similarly, et al (2022) emphasize that the separation between external and internal oversight is a logical consequence of Indonesia's constitutional system. This view is reinforced by Hidayat, et al (2023), who contend that inter-institutional coordination is more important than debating the superiority of audit reports, since the ultimate objective is to ensure accountability in state financial management. The reconstruction of authority must also take into account legal developments following Constitutional Court Decision No. 31/PUU-X/2012 and Constitutional Court Decision No. 25/PUU-XIV/2016. These decisions broadened the scope of evidentiary mechanisms in corruption cases but did not alter BPK's constitutional status as the state's external audit institution. Accordingly, these decisions should be implemented proportionally to avoid the misconception that BPK's authority has been transferred to other institutions. Such an understanding is essential to maintain consistency between constitutional norms and law enforcement practices.

From the perspective of criminal procedural law, the reconstruction of authority must remain consistent with Law No. 20 of 2025 concerning the Indonesian Criminal Procedure Code (KUHAP), which regulates the system of proof, admissible evidence, and judicial authority to assess all evidence presented in court based on the principles of due process of law and fair trial. Audit reports issued by BPK, as well as those prepared by other institutions, constitute evidentiary instruments to be assessed together with other evidence in accordance with KUHAP, while judges retain full independence in evaluating their evidentiary value. At the same time, Law No. 1 of 2023 concerning the Indonesian Criminal Code (KUHP) reinforces the principles of legality, legal certainty, and criminal responsibility, requiring that every law enforcement action, including the determination of state financial losses, be based on lawful authority established by legislation.

Hasanah and Rejeki (2021) argue that legal certainty can only be achieved when every state institution exercises its authority in accordance with the legal basis

from which that authority originates. Jiwantara, Hasanah, and Lukman (2022) further maintain that clearly defined limits of authority are essential to preventing abuse of power and avoiding institutional conflicts. Likewise, Nainggolan and Siallagan (2022) emphasize that the principle of checks and balances concerns not only the separation of powers but also reciprocal oversight exercised by each institution within its respective constitutional authority. This perspective is supported by Padol and Salman (2024), who argue that the state financial audit system should be strengthened through integrated coordination among BPK, APIP, and law enforcement agencies to ensure more effective handling of state financial losses. Saputra, Susetyo, and Hidayat (2025) further explain that reinforcing BPK's position as the Supreme Audit Institution is a prerequisite for achieving accountable state financial governance. Similarly, et al (2025) assert that developments in regulations governing state financial audits should be understood as efforts to strengthen the national financial oversight system rather than to obscure BPK's constitutional authority.

Based on the findings of this study, the reconstruction of BPK's authority to declare state financial losses should focus on harmonizing legal norms and law enforcement practices by reaffirming the limits of authority of each state institution. BPK should remain the institution constitutionally authorized to declare state financial losses based on the attributive authority granted by the 1945 Constitution, Law No. 15 of 2004, and Law No. 15 of 2006. Meanwhile, audit reports prepared by BPKP and other auditors may continue to be used as part of the evidentiary process under KUHAP without diminishing BPK's constitutional authority. Such a reconstruction enhances legal certainty, strengthens inter-institutional coordination, and optimizes the implementation of the checks and balances principle within Indonesia's constitutional system, thereby promoting effective, accountable, and rule-of-law-based enforcement of corruption laws.

4. CONCLUSION

This study concludes that the authority of the Audit Board of the Republic of Indonesia (BPK) to declare state financial losses constitutes an attributive authority directly derived from Article 23E of the 1945 Constitution of the Republic of Indonesia and further elaborated in Law No. 15 of 2004 and Law No. 15 of 2006. This constitutional position establishes BPK as the state's external audit institution with the constitutional legitimacy to examine, assess, and determine state financial losses within the scope of its authority. Accordingly, such authority cannot be equated with that of government internal supervisory bodies or other institutions whose authority is derived from legislation subordinate to the Constitution.

Legal developments arising from Constitutional Court Decision No. 31/PUU-X/2012, Constitutional Court Decision No. 25/PUU-XIV/2016, various Supreme Court Circular Letters, and policies issued by the Attorney General's Office have influenced the evidentiary mechanism for proving state financial losses in corruption cases. In this context, the evidentiary process must continue to comply with the provisions of the Indonesian Criminal Procedure Code (KUHAP), while the Indonesian Criminal Code (KUHP) reinforces the principles of legality and legal certainty as the foundation of criminal liability. Nevertheless, these legal developments neither alter nor diminish BPK's constitutional authority; rather, they merely broaden the use of state financial loss calculations as evidence in judicial proceedings. The remaining issues primarily arise from differing interpretations

regarding the scope of authority among state institutions, resulting in inconsistencies in law enforcement practices.

This study further finds that strengthening the principle of checks and balances requires a reconstruction of the understanding of the limits of authority of each state institution. BPK should remain the institution constitutionally authorized to declare state financial losses as part of its external audit function, while law enforcement agencies and the judiciary exercise their respective authority in investigation, prosecution, evidentiary proceedings, and the assessment of evidence. Such a reconstruction enhances legal certainty, preserves BPK's independence as the state's external audit institution, and strengthens both the accountability of state financial management and the effectiveness of corruption law enforcement within the framework of the rule of law and Indonesia's constitutional system.

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