



Integration of APIP and BPK Authorities in Calculating State Financial Losses

Integrasi Kewenangan APIP dan BPK dalam Menghitung Kerugian Keuangan Negara

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Abstract: The fight against corruption in Indonesia faces the problem of disparities in the calculation of financial losses to the state due to overlapping authorities between the Supreme Audit Agency (BPK) and the Government Internal Audit Agency (APIP). This dualism threatens legal certainty in the criminal justice system, particularly regarding the proof of actual and certain losses. This study aims to analyze the legal implications of the differing statuses of these two institutions and to formulate a model for integrating their authorities in order to prevent disparities in audit results. This normative legal study employs a legislative, conceptual, and case-based approach (Judgment No. 24/Pid.Sus-TPK/2024/PN.Mtr). The results indicate that the BPK holds declaratory constitutional supremacy, whereas the APIP's role is purely delegative and preventive. To ensure legal certainty, this study recommends a "single gate authority" integration model at the pre-prosecution stage. The BPK is positioned as the sole authority that delegates the mandate for assignments, so that the APIP acts strictly as a technical support expert for and on behalf of the BPK to produce a single, definitive, and binding body of evidence regarding state losses.

Keywords: Loss of State Funds; Corruption Offenses; State Audit Agency; APIP; Single Gate Authority

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INTRODUCTION

The fight against corruption in Indonesia faces fundamental legal challenges regarding the proof of the element of "causing financial loss to the state," particularly concerning disparities in the authority of auditing institutions. Constitutionally, Article 23E of the 1945 Constitution of the Republic of Indonesia establishes the Supreme Audit Agency (BPK) as an independent external oversight body, whose authority is further defined in Article 10(1) of Law No. 15 of 2006 to determine and calculate state losses (Muntazar et al., 2026, p. 85).

However, there is a normative inconsistency within the law enforcement framework when the Government Internal Oversight Agency (APIP), pursuant to Article 47(2) of Government Regulation No. 60 of 2008, also exercises the authority to calculate financial losses to the state as a basis for prosecution (Suta et al., 2021, p. 105). This duality of authority has led to serious legal complications following Constitutional Court Decision No. 25/PUU-XIV/2016, which changed the concept of corruption offenses from “potential loss” to “material offenses” that require a demonstrable and certain *actual loss* (Dana et al., 2025, p. 188). This change in the nature of the offense requires absolute certainty and accuracy in calculating the amount of state losses, which, ironically, has become unclear due to a conflict of authority between the BPK and the APIP.

This tension over authority between external and internal oversight bodies is not merely an administrative issue; rather, it has led to disparities in evidence that undermine legal certainty in the criminal justice system. Law enforcement officials often rely on BPKP auditors to prove state losses, despite the provisions of Article 9(2) of Law No. 15 of 2004, which stipulates that the results of internal audits must, in principle, be submitted to the BPK. A clear example of this discord is reflected in Judgment No. 24/Pid.Sus-TPK/2024/PN.Mtr regarding the corruption case involving the construction of the Manggelewa Primary Hospital in Dompu Regency. In that case, the BPK determined state losses of Rp528,172,594.63, which had been returned to the state treasury; however, the BPKP’s audit results actually revealed a much larger loss figure, namely Rp1,311,549,422.32 (Agency, 2026). These discrepancies in the audit findings regarding the same subject matter led to a *dissenting opinion* among the panel of judges, who hierarchically affirmed that the BPK’s institutional standing and evidentiary weight are far stronger than those of the BPKP; consequently, the internal audit findings were deemed inappropriate as the primary basis for determining state losses.

Academic discourse on the authority to calculate state financial losses has previously been examined from various legal perspectives. A study by Hariwangsa, Yuningsih, and Febriansyah focuses on the institutional synergy between the Attorney General’s Office and the APIP within the framework of *asset recovery*, in which the APIP’s investigative audit role is positioned as the initial administrative foundation before proceeding to the criminal law enforcement stage (Hariwangsa et al., 2026, p. 388). On the other end of the normative spectrum, Noor et al. developed the concept of the constitutionalization of audit authority following Constitutional Court Decision No. 28/PUU-XXIV/2026, which affirmed the exclusivity of the BPK’s attributive authority in response to the ambiguity of the parameters for determining state losses in Articles 603 and 604 of the 2023 Criminal Code (Noor et al.,

2026, p. 493). Meanwhile, Nurmayani et al. examined the validity of internal audits from the perspectives of procedural law and administrative law, concluding that audit reports issued by the BPKP and APIP are only admissible as expert testimony with limited probative value (*vrij bewijskracht*) and do not constitute an Administrative Decision (KTUN), thereby meaning that the legal certainty regarding the declaration of state losses ultimately rests with the BPK, as outlined in SEMA No. 4 of 2016 (Nurmayani, 2021, p. 143). In light of the aforementioned literature review, there is a fundamental *gap analysis*; existing studies tend to be trapped in a dichotomy that pits the exclusivity of the BPK's external mandate against the pragmatic needs of law enforcement officials for flexibility in APIP internal audits, without ever formulating an institutional solution at the source. The similarity between this study and the three previous works lies in the recognition of the BPK's constitutional supremacy and the strategic position of the APIP within the government's internal control system. The difference, however, lies in the proposal of a conceptual design for a model of systematic integration of APIP and BPK authorities at the pre-prosecution stage, thereby shifting the paradigm from a mere debate over the superiority of evidence in court to functional harmonization aimed at preventing disparities in the calculation of state losses.

Based on this background, this study aims to achieve two main objectives. First, to conduct an in-depth analysis of the legal implications of the differences in status and sources of authority between APIP and BPK on the evidentiary weight of audit findings in the handling of corruption criminal cases. Second, to examine and formulate a model for integrating the authorities of APIP and BPK to prevent disparities in the calculation of state financial losses. To address these objectives, this article will comprehensively outline the normative foundations of the evidentiary weight of audit findings, dissect the implications of judicial practices regarding the discrepancies between BPK and APIP findings, and culminate in the formulation of a more synergistic functional and institutional framework to ensure legal certainty in corruption trials in the future.

This study is a *normative legal research* project that focuses on examining the principles, doctrines, and rules of positive law governing the authority to calculate financial losses to the state (Rizkia & Fardiansyah, 2023, p. 120). The problem-solving approaches applied include the statutory approach to analyze regulatory inconsistencies in state financial management, the conceptual approach to examine the doctrine of attribution of authority and the theory of criminal proof, and a case approach through an analysis of the Corruption Criminal Court Decision at the Mataram District Court No. 24/Pid.Sus-TPK/2024/PN.Mtr (Widiarty, 2024,

p. 121). Data collection was conducted through *library research* on primary legal materials, including sectoral regulations and relevant court decisions, as well as secondary legal materials such as scholarly literature, textbooks, and articles from reputable journals obtained through searches of academic databases. All collected legal materials were analyzed qualitatively using a prescriptive-argumentative method (Ridwan & tungka, 2024, p. 43). The analysis involved a critical evaluation of the hierarchical and functional relationship between the Government Internal Oversight Agency (APIP) and the State Audit Board (BPK), specifically through an examination of the ratio decidendi and the dissenting opinions expressed by judges in the court decisions under study. This legal argumentation framework is then used to propose ideal recommendations based on institutional reformulation namely, a scheme for integrating audit authorities to minimize the potential for disparities in the calculation of state losses, which contribute to legal uncertainty in corruption cases.

RESULT AND DISCUSSION

The Status and Sources of Authority of the APIP and the BPK Regarding the Legitimacy of Audit Findings

The legitimacy of calculating financial losses to the state is fundamentally determined by the structure of the auditing body's authority within Indonesia's constitutional system. Pursuant to Article 23E of the 1945 Constitution of the Republic of Indonesia in conjunction with Article 2 of Law No. 15 of 2006, the State Audit Board (BPK) is positioned as a supreme, independent, and autonomous institution responsible for auditing the management of and accountability for state finances (Tanjung et al., 2025, p. 50). This constitutional authority has cross-sectoral reach, as affirmed in Article 10(1) of Law No. 15 of 2006, which encompasses the assessment of losses in both the government sector and public corporations such as state-owned enterprises (BUMN) and regional-owned enterprises (BUMD). From the perspective of Philipus M. Hadjon's theory of authority, this position qualifies the BPK as holding attributive authority that is, the authority to make decisions whose substantive legitimacy derives directly from the Constitution and laws (Zamakhshari et al., 2020, p. 189). This attributive framework enables the BPK to expand its authority without exceeding its core competencies, as theorized by Brouwer and Schilder, which is normatively reflected in Article 3(2) and Article 9(3) of Law No. 15 of 2004 (Dharma, 2023, p. 196). The provision of Article 3(2) establishes an imperative obligation for public accountants to submit their audit reports to the BPK as a form of centralized oversight of state finances, whereas the phrase "for and on behalf of the BPK" in Article 9(3) establishes a mandate relationship, not a delegation (Putra & Sugimin, 2024, p. 71). With regard to the granting of a mandate to experts

outside the BPK, including APIP auditors, the acting officials are positioned solely as institutional representatives of the mandating authority; thus, all audit actions are legally considered to be actions of the BPK itself (Susanto, 2020, p. 430).

In contrast to the external supremacy of the BPK, the Government Internal Audit Agency (APIP) exercises its authority based on the delegation of powers from the executive branch through Government Regulation No. 60 of 2008 and Article 20(1) of Law No. 30 of 2014 on Government Administration (Yasmirah et al., 2021, p. 4683). The mandate of Article 47(2) of Government Regulation No. 60 of 2008 positions APIP's internal oversight of state financial accountability as a managerial instrument to strengthen the Government Internal Control System (SPIP) (Ostensio et al., 2025, p. 475). From the perspective of administrative law as articulated by Ridwan HR, the authority of the APIP is of a delegative nature, whereby the transfer of legal responsibility is fully shifted to the delegatee, subject to the principle of "delegatus non potest delegare" as explained by Bagir Manan, which prohibits the delegatee from further delegating such authority without the consent of the delegator. This delegative-subordinate nature places APIPs such as the BPKP, which is accountable to the President, or the Inspectorate, which is accountable to Ministers and Regional Heads within the executive hierarchy, making them vulnerable to organizational conflicts of interest. Using Saldi Isra's taxonomy of state institutions, the BPK is in the highest cluster because it is established directly by the Constitution, while the BPKP and APIP are in the cluster of institutions established by regulation under the President's authority. This hierarchical distinction aligns with the global principle of *The Lima Declaration of 1977* by INTOSAI, which stipulates that external audit institutions (*Supreme Audit Institutions*) must be autonomously isolated from the executive branch to ensure absolute objectivity (INTOSAI-P-1, 1998).

Table 1. Comparison of the Legal Characteristics of APIP and BPK

Description	APIP	BPK
Legal Basis	a. Law No. 30 of 2014 b. Government Regulation No. 60 of 2008	a. 1945 Constitution b. Law No. 15 of 2006 c. Law No. 15 of 2004
Institutional Relationships	Accountable to the executive branch	a. DPR b. DPD c. DPRD
Types of Audits	a. Performance audits b. Special Purpose Audit	a. Financial audits b. Performance audits c. Special purpose audits

Audit Subjects	Overseeing internal government activities, including prohibiting the abuse of authority	Reviewing the management and accountability of state finances
Scope & Nature of Authority	Internal Pemerintah	Eksternal Pemerintah
Function of Proving Corruption	a. Conducting internal oversight of the implementation of government duties and functions, including government financial accountability; b. Guidance on the implementation of SPIP	a. Conduct audits and request information and/or documents regarding the management and accountability of state finances b. Establishing standards for state financial audits c. Developing the functional position of Auditor d. Providing input on Government Accounting Standards and draft internal control systems for the Central Government and Local Governments e. Assessing and/or determining state financial losses f. Monitoring the settlement of state and local government compensation claims; providing expert testimony in court proceedings regarding state financial losses. g. Providing expert testimony in court proceedings regarding losses to the state.

Source: *Compiled from primary legal sources, 2026.*

The ontological differences in the sources of authority give rise to significant legal complications when duplicate audits are conducted on the same subject matter of a corruption case, as illustrated in the Mataram District Court Decision No. 24/Pid.Sus-TPK/2024/PN.Mtr. In the case involving the construction of the Manggelewa Primary Hospital in Dompu Regency, the BPK had previously conducted a special audit and determined state losses amounting to Rp528,172,594.63, which had been fully returned to the state treasury. However, the NTB Provincial Office of the State Audit Agency (BPKP) issued a new report on the calculation of state

losses for the same case, with the figure skyrocketing to Rp1,311,549,422.32. The majority of the panel of judges based the conviction on the BPKP's findings; however, the ruling was accompanied by a *dissenting opinion* that sharply dissected four legal flaws in the internal audit (Arif et al., 2026, p. 142). First, in terms of institutional hierarchy and legal authority, the position of the State Audit Agency (BPK) is far superior to that of the Regional Audit Board (BPKP), which acts as a subordinate to the executive branch. Second, pursuant to SEMA No. 4 of 2016 in conjunction with SEMA No. 2 of 2024, the authority to make a final declaration (*declare*) of actual loss rests solely with the BPK, whereas the BPKP's findings are, by definition, limited to opinions or recommendations. Third, a breach of inter-institutional comity occurred when the BPKP disregarded the BPK's special audit findings without coordinating with the BPK. Fourth, the BPKP exceeded its authority because it lacks the legal capacity to conduct a re-audit of entities that have already been thoroughly examined by the supreme audit institution.

The anomaly of calculation discrepancies in the ruling demonstrates that relying on APIP audit results as the primary evidence of corruption offenses creates a vulnerability in legal certainty. Although, according to Eddy O.S. Hiarij, Indonesia's criminal evidentiary system does not adhere to a formal hierarchy among types of evidence, a judge's discretion in assessing the probative value of expert testimony (*vrij bewijskracht*) must still be substantively conditioned by the validity of the auditing institution's authority. APIP audit results calculating state losses are, in essence, diagnostic and preventive instruments for improving internal governance, not declaratory documents intended for judicial proceedings. Tolerating the practice of unlimited overlapping audits disrupts legal certainty and creates uncertainty in determining law enforcement measures. Therefore, the discourse on proving corruption demands institutional reformulation through a scheme integrating the authorities of APIP and BPK during the pre-prosecution stage, to ensure that every figure representing state financial losses presented in court is a single, valid, concrete figure unaffected by conflicts among auditing institutions.

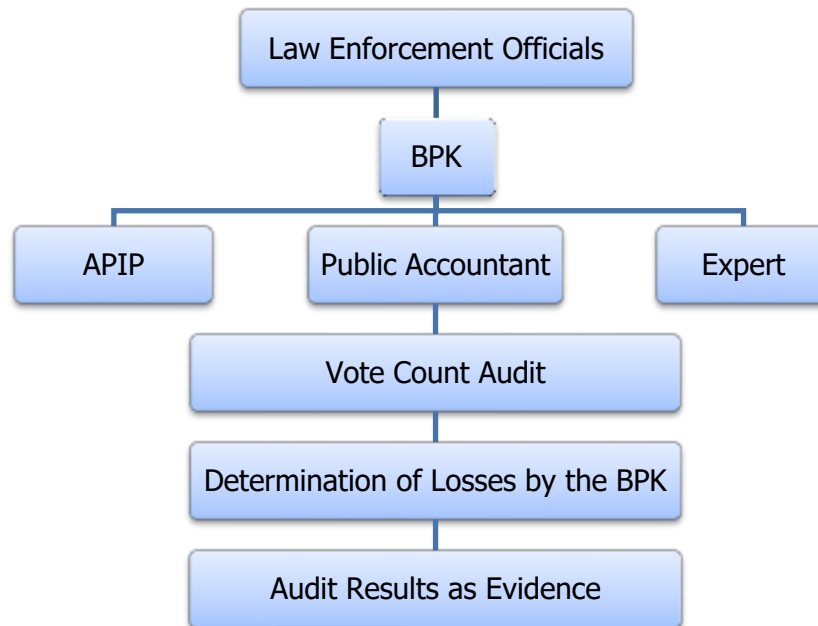
Integration of the Authorities of APIP and BPK in Calculating State Financial Losses

Inconsistencies in the calculation of state financial losses resulting from overlapping authorities between APIP and BPK require systemic restructuring through a scheme to integrate audit authorities. Empirically, this overlap leads to forum shopping by law enforcement officials, which reduces legal certainty due to the absence of rational coordination guidelines among the various audit institutions (Latif et al., 2021, p. 2). This uncertainty is exacerbated by the pluralism of audit methodology standards; for example, the BPKP often relies on the real-cost method, while the BPK or a panel of judges uses a comparison of physical and financial progress, making

it impossible to achieve equivalence in the final results (Sumarto & Rahadian, 2020, p. 117). Based on the perspective on legal certainty outlined by Nurhasan Ismail and Moh. Fadli, the law requires a precise hierarchy of authority and a unified method of interpretation in the implementation of the law to prevent overlapping functions among state organs (Fadli & Hadi, 2023, p. 47). Current structural weaknesses contradict this principle because Article 9, paragraphs (1) and (3), of Law No. 15 of 2004 stipulate that the involvement of experts outside the BPK is merely optional, not mandatory; thus, internal audit institutions are not required to submit their *pro-justitia* audit results to the BPK.

From the perspective of the oversight theory proposed by Bagir Manan and Sujamto, the existence of APIP is in fact calibrated for preventive-administrative oversight to ensure the instruments of *good governance* in a decentralized manner, rather than being constructed as a repressive body for investigating criminal acts of corruption (Manan, 2005, p. 201). The autonomous shift of the APIP's functions into the *pro-justitia* realm contradicts the characteristics of corruption offenses following the Constitutional Court's ruling, which requires "actual" and "certain" state losses. Therefore, a model for integrating complementary authorities is needed through three restructuring concepts. First, the APIP must be institutionally repositioned to ensure absolute independence from executive intervention, with its functions focused purely on serving as an early warning system for detecting fraud, while the authority to make the final determination of losses is entrusted entirely to the BPK (Limbong et al., 2023, p. 1451). Second, the BPK should be positioned as a *single gate authority*; all requests for investigative audits from law enforcement agencies must be channeled through the BPK, and if the BPK delegates the technical aspects of the audit to the APIP or a Public Accountant, the execution must be strictly based on a mandate, so that all final reports are issued "for and on behalf of the BPK." Third, regulatory unification is needed to standardize the methodology for calculating state losses, thereby closing the gap in results caused by differences in audit techniques. The model for integrating the authority of APIP and BPK is illustrated in the following chart:

Image 1. Process for Calculating and Determining State Financial Losses



Source: Compiled from primary legal sources, 2026.

This “single gate authority” design systematically reorganizes the procedural law governing the presentation of evidence in corruption cases. Law enforcement agencies are prohibited from autonomously requesting audits directly from the APIP during the investigation phase. Instead, the BPK as the holder of a constitutionally granted mandate will determine whether the audit will be conducted independently or by assigning the APIP to act as experts subordinate to the BPK. Reports prepared by APIP must ultimately be submitted to the BPK to be finalized and declared as *pro-justitia* documents. This restructuring of operational procedures has a direct impact on the mechanism of evidence presentation in court. The primary expert with the legal standing to declare state losses is a BPK auditor. Although APIP auditors or public accountants may be called as expert witnesses, their role is limited to that of technical support experts who explain the initial data collection process; they have absolutely no legal authority to independently determine the final value of losses outside the framework of BPK validation. This integrated model does not revoke APIP’s operational authority but rather ensures the functional harmonization of state institutions to guarantee precise legal certainty in the fight against corruption in Indonesia.

CONCLUSION

The status and source of authority of the auditing institution have fundamental and direct implications for the evidentiary weight of the element of financial loss to the state in criminal corruption cases. Legally, the audit results of the Supreme Audit Agency (BPK) hold supreme

legitimacy because they stem from a constitutional attribution that is declaratory and pro-justitia in nature, whereas the authority of the Government Internal Oversight Agency (APIP) is delegative and subordinate to the executive branch, with an orientation purely as a preventive instrument for governance reform. Given the urgency of legal certainty, which requires that state losses be demonstrated in a concrete and definitive manner, this study offers a conceptual innovation in the form of a “single gate authority” integration model at the pre-prosecution stage. Through this governance design, the BPK’s supremacy is established as the single gate authority; both the APIP and public accountants lose their autonomy to independently declare state losses and may only operate as technical support experts based on an official mandate acting “for and on behalf of the BPK,” thereby completely closing the gap in disparity of loss figures and the practice of forum shopping by law enforcement officials. To realize this ideal framework, this study recommends two concrete legal steps. First, directed at the House of Representatives (DPR) of the Republic of Indonesia and the Government as the lawmakers, to immediately synchronize legislation through the revision of Law No. 15 of 2004, Law No. 15 of 2006, and Government Regulation No. 60 of 2008 to standardize the “single gate authority” mechanism and unify the guidelines for state loss audit methods. Second, directed at the leadership of law enforcement agencies specifically the Supreme Court, the Attorney General’s Office, and the Indonesian National Police to issue a Supreme Court Regulation (PERMA) and Case Handling Guidelines that require all investigators and public prosecutors to coordinate audit requests exclusively with the BPK, while rejecting state loss calculation reports from APIP issued without a written mandate from the BPK.

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