



## Confirmation of Constitutional Limits on State Financial Losses Through Constitutional Court Decisions

Habibul Umam Taquiuddin<sup>1</sup>, Burhanudin<sup>3</sup>, Lalu M. Hasan<sup>2</sup>

<sup>1,2,3</sup> Fakultas Hukum Universitas Nahdlatul Ulama Nusa Tenggara Barat, Jl.

Pendidikan No. 06, Mataram, Indonesia

Correspondent: [habibulumamtaquiuddin1986@gmail.com](mailto:habibulumamtaquiuddin1986@gmail.com)

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**ABSTRACT:** The concept of state financial losses holds a crucial position in the Indonesian legal system. However, the use of the terms “state losses” and “state financial losses” in various laws and regulations still creates differing interpretations that could potentially reduce legal certainty. This issue gained constitutional relevance following Constitutional Court Decision Number 66/PUU-XXIV/2026, which affirmed the interpretation of the phrase “state losses” as “state financial losses”. This study aims to analyze the Constitutional Court’s constitutional argumentation in this decision and examine its implications for the constitutional boundaries of the concept of state financial losses in the Indonesian legal system. The research problem focuses on the constitutional basis of the argumentation used by the Court and the legal consequences arising from this interpretation. The novelty of this study lies in the study of the Constitutional Court’s constitutional argumentation, which has not received much attention in previous literature, which focuses more on aspects of criminal law and administrative law. This research is a normative legal research with a statutory, conceptual, and case-based approach. The legal material is analyzed through legal reasoning using legal interpretation methods, legal theory, constitutional law doctrine, and relevant legal principles. The research results show that the Constitutional Court affirms state financial loss as a legal concept with clear, measurable, and accountable normative boundaries. This interpretation strengthens legal certainty and consistency in the meaning of state financial loss while also affirming the constitutional limits of its use in the Indonesian legal system.

**Keywords:** Affirmation; Constitutional Court Decision; Constitutional Limits; State Financial Losses.



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## **INTRODUCTION**

The concept of state financial loss is a key element in corruption offenses, encompassing not only direct losses to state finances but also losses resulting from the unlawful management of public resources (Afandi et al., 2026). In practice, state financial losses not only serve as an indicator of harm to state interests but also serve as a basis for determining legal accountability. From a criminal law perspective, state financial losses relate to the fulfillment of certain elements of a crime, while in state administrative law, these losses serve as the basis for assessing government actions and administrative accountability (Suhendar & Kartono, 2020).

However, the meaning of state losses and state financial losses remains debated, as different laws employ these terms inconsistently. This terminological divergence may create legal uncertainty regarding the scope of losses covered by the concept (Dahoklory, 2020). This ambiguity has implications for differences in interpretation by state institutions, law enforcement officers and courts in applying norms relating to state losses.

A significant development occurred through Constitutional Court Decision No. 66/PUU-XXIV/2026, which affirmed that the phrase “state losses” should be interpreted as “state financial losses”. This decision demonstrates the Constitutional Court's role as the guardian of the constitution, ensuring legal certainty regarding norms that have the potential to be open to multiple interpretations (Aryati, 2026). Through its authority to test laws, the Constitutional Court not only resolves issues of the constitutionality of norms, but also shapes legal developments by affirming the constitutional meaning of a norm (Laksono & Anggriawan, 2025).

This decision has an important meaning because it relates to the constitutional limits on the use of the concept of state financial losses in the administration of government and the implementation of the state's financial oversight function (Madjid & Akbar, 2023). The affirmation of the meaning of state financial losses extends beyond terminology, as it relates to legal certainty, institutional authority, and the protection of constitutional rights (SAFAR, 2025). Therefore, the Constitutional Court's decision needs to be studied further to understand the constitutional construction used by the Court in limiting the scope of state financial losses.

Previous studies have primarily examined state financial losses in the context of corruption, loss assessment mechanisms, the authority of the Supreme Audit Agency, and administrative accountability. While some studies discuss the implications of Constitutional Court Decision No. 25/PUU-XIV/2016, limited attention has been given to the Constitutional Court's constitutional reasoning in defining state financial losses and the implications of

Constitutional Court Decision No. 66/PUU-XXIV/2026 for legal development and state financial governance.

This gap highlights the need to examine how the Constitutional Court interprets the phrase “state losses” as “state financial losses” and its constitutional implications. This study addresses that gap by positioning Constitutional Court Decision Number 66/PUU-XXIV/2026 as an instrument for affirming the constitutional limits of state financial losses. It thereby contributes to constitutional law scholarship and to understanding the relationship between state financial law, administrative law, and criminal law.

Based on this description, this study examines two main issues. First, how the Constitutional Court's constitutional argumentation in Decision Number 66/PUU-XXIV/2026 interprets the phrase “state losses” as “state financial losses”. Second, what are the legal implications of this interpretation for the constitutional limits of the concept of state financial losses in the Indonesian legal system? These issues are important to examine, given that the Constitutional Court's interpretation not only determines the meaning of a norm but also influences the formation and implementation of laws related to the management and accountability of state finances.

This study aims to analyze the Constitutional Court's constitutional arguments in interpreting the phrase “state losses” as “state financial losses” and to examine the implications of this interpretation for the constitutional limits of state financial losses. The study contributes to constitutional law scholarship on the role of constitutional interpretation in shaping legal norms and offers insights for promoting legal certainty in the regulation of state financial losses.

## **LITERATURE REVIEW**

State financial loss is a central concept in Indonesian public law. Various studies have addressed this concept from the perspectives of state financial law, state administrative law, and criminal corruption law. In the study of state financial law, state financial loss is understood as a real and definite reduction in state assets due to unlawful acts or negligence in the management of state finances (Husna et al., 2025). This concept is an important instrument in realizing accountability in state financial management and protection of public assets.

The development of the literature shows that academic attention to state financial losses is more focused on the aspects of proof and legal accountability. Fatkhurohman and Nalom Kurniawan highlight the change in the concept of state financial losses following Constitutional Court Decision No. 25/PUU-XIV/2016, which shifted the approach from potential loss to actual loss (Fatkhurohman & Kurniawan, 2017). A similar study was conducted by

Muhammad Iftar Aryaputra, B. Rini Heryanti, and Dhian Indah Astanti who examined the implications of removing the phrase “can” in criminal acts of corruption on proving the element of state financial loss (Aryaputra et al., 2017).

Another study was also conducted by Dedy Lontoh Tulung who examined the shift from formal crimes to material crimes in corruption cases related to state financial losses (Tulung, 2018). On the other hand, Erwin Ubwarin and Yonna Beatrix Salamor examined the mechanism for recovering state losses following Constitutional Court Decision Number 25/PUU-XIV/2016 (Ubwarin & Salamor, 2017).

Despite their significant contributions, these studies have focused on the criminal and administrative law dimensions. Studies on state financial losses from a constitutional law perspective, particularly those related to the Constitutional Court's constitutional argumentation in defining state losses, remain relatively limited. Therefore, this study attempts to fill this gap by analyzing Constitutional Court Decision No. 66/PUU-XXIV/2026 as an instrument for establishing the constitutional limits of state financial losses. The focus of this research is not directed at the aspects of proving corruption or administrative accountability, but rather on the Constitutional Court's constitutional argumentation in shaping the meaning of norms and their implications for the Indonesian state system.

## **METHODOLOGY**

This research is a normative legal study that focuses on the study of legal norms, legal principles, doctrines, and court decisions related to the establishment of constitutional limits on state financial losses. Normative legal research was chosen because the object of this study lies in legal norms contained in laws and Constitutional Court decisions. This research uses a legislative approach, a conceptual approach, and a case approach.

The legal materials used consist of primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal materials include the 1945 Constitution of the Republic of Indonesia, Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, Law Number 15 of 2006 concerning the Audit Board, Law Number 30 of 2014 concerning Government, Constitutional Court Decision Number 66/PUU-XXIV/2026, and Constitutional Court Decision Number 25/PUU-XIV/2016. Secondary legal materials consist of books, scientific journal articles, research results, and other academic works relevant to constitutional law and state financial law. Tertiary legal materials include legal dictionaries, legal encyclopedias, and other reference sources that support research.

The collection of legal materials was conducted through a literature study by inventorying, classifying, and reviewing all legal materials relevant to the research focus.

Furthermore, the collected legal materials were analyzed through legal reasoning. The legal material analysis techniques used were legal interpretation in the form of grammatical interpretation, systematic interpretation, and teleological/sociological interpretation. In addition to legal interpretation, legal theories and legal principles relevant to this research were used. Through this process, legal arguments were obtained regarding the construction of constitutional interpretation used by the Constitutional Court in Decision Number 66/PUU-XXIV/2026 and its implications for the establishment of constitutional limits on the concept of state financial losses in the Indonesian legal system.

## **RESULTS AND DISCUSSION**

### **Construction of Constitutional Arguments by the Constitutional Court in Confirming the Meaning of State Financial Losses.**

Constitutional Court Decision Number 66/PUU-XXIV/2026 stems from the issue of inconsistent use of terminology in Law Number 30 of 2014 concerning Government Administration. The Petitioners argue that the use of the phrase “state financial loss” in Article 16 paragraph (6), Article 20 paragraph (2) letter c, and Article 20 paragraph (4) of Law Number 30 of 2014 concerning Government Administration creates ambiguity because the term is commonly used in the criminal law regime for corruption, while the mechanisms regulated in Article 20 paragraph (5) and Article 20 paragraph (6) of Law Number 30 of 2014 concerning Government Administration are administrative mechanisms oriented towards supervision and recovery. Therefore, the Petitioners request that the word “finance” be removed so that the phrase changes to “state loss”.

The Constitutional Court disagreed with this argument. In its legal considerations, the Court emphasized that if all the phrases “state financial losses” in the norms of Article 20 paragraph (2) letter c and Article 20 paragraph (4) in Law 30/2014 were changed to "state losses" then this would have a very broad meaning and significance (Putusan Mahkamah Konstitusi Nomor 66/PUU-XXIV/2026, 2026). As a result, any administrative error has the potential to be interpreted as a state loss without a definite measure. (Husna et al., 2025). This demonstrates the Court's efforts to maintain legal certainty by ensuring that administrative accountability norms have clear boundaries of meaning and can be applied consistently.

This shows that the Court uses a grammatical interpretation of the terms used by the legislators in Article 20 paragraph (2) letter c and Article 20 paragraph (4) of Law Number 30 of 2014 concerning State Administration. Linguistically, the term “state loss” has a broader scope than “state financial loss”. The first term can cover various state interests that are financial and non-financial, while the second term specifically refers to the reduction in state

assets that can be measured in monetary value (Hardinata, 2022). Therefore, the use of the word “finance” serves to limit the scope of the object of loss referred to by the norm, thereby providing clarity of meaning and preventing overly broad interpretation.

In addition to using grammatical interpretation, the Court also applies systematic interpretation by placing the norms being tested within the entire state financial legal system. Article 1 number 1 of Law Number 17 of 2003 concerning State Finances states that “State Finances are all rights and obligations of the state that can be valued in money, as well as everything in the form of money or goods that can be made state property in connection with the implementation of these rights and obligations” Furthermore, Article 1 number 22 of Law Number 1 of 2004 concerning State Treasury defines “State/Regional Losses are shortages of money, securities, and goods, the amount of which is real and certain as a result of unlawful acts, whether intentional or negligent”. This definition shows that losses that are the object of state financial management and accountability are basically losses that can be measured concretely.

The relationship between the tested norms and various regulations in the field of state finances shows that the meaning of state financial losses cannot be understood separately from the legal system that regulates them. Within this framework, state financial losses are limited to losses that can be identified, calculated, and proven (Herwibowo, 2016). Therefore, the use of the term “state financial losses” in Law Number 30 of 2014 is consistent with the state finance framework established in related legislation, thereby promoting coherence, consistency of meaning, and legal certainty in public administration.

The construction of the Court's argument becomes increasingly apparent when referring to the Constitutional Court Decision Number 25/PUU-XIV/2016 and the Constitutional Court Decision Number 66/PUU-XXIV/2026. In its considerations in Decision No. 25/PUU-XIV/2016, the Constitutional Court affirmed that state loss refers to a material concept requiring an actual and real loss to state finances. This understanding aligns with Article 32 paragraph (1) of the Corruption Law, which explains that such loss must be calculable based on findings of the authorized institution or a public accountant (Putusan Mahkamah Konstitusi Nomor 25/PUU-XIV/2016, 2016).

Furthermore, in the legal considerations of Constitutional Court Decision Number 66/PUU-XXIV/2026, the Constitutional Court emphasized that the norm of Article 20 paragraph (4) of Law 30/2014 is part of the regulation on the prohibition of abuse of authority, the substance of which further regulates the provisions of the norm of Article 20 paragraph (2) of Law 30/2014, which emphasizes that one of the results of supervision by the government's

internal supervisory apparatus is that there are administrative errors that cause state financial losses. In this case, the state financial losses must be returned (Putusan Mahkamah Konstitusi Nomor 66/PUU-XXIV/2026, 2026).

In its considerations, the Constitutional Court in Decision No. 66/PUU-XXIV/2026 reaffirmed its earlier rulings in Decisions No. 25/PUU-XIV/2016 and No. 28/PUU-XXIV/2026, emphasizing that state financial losses must be clear and measurable. The Court further noted that replacing the term “state financial losses” with “state losses” would broaden the meaning excessively and blur legal boundaries, as virtually any administrative error could be interpreted as a state loss. (Putusan Mahkamah Konstitusi Nomor 66/PUU-XXIV/2026, 2026).

Based on the Constitutional Court’s considerations, the use of the term “state financial loss” in Article 20 paragraphs (5) and (6) of Law Number 30 of 2014 confirms that the loss must be real and measurable. This provides clarity on the object of loss that underlies accountability and recovery in government administration (Arief, 2022). Therefore, this regulation supports the consistency of the meaning of norms and strengthens legal certainty in their application.

The assertion that there must be real, definite, and measurable state financial losses demonstrates that administrative accountability cannot be based on allegations or potential losses that have not yet been proven. From an administrative law perspective, clarity about the object of the loss is an essential requirement for ensuring accountability in government administration and preventing the imposition of sanctions based on broad interpretations (Syahrul Ibad, 2026). Therefore, the use of the term "state financial loss" functions as a normative limitation as well as an objective parameter in determining the existence of legal responsibility.

Through a teleological interpretation, the Court's affirmation of the use of the term “state financial loss” can be interpreted as an effort to maintain legal certainty in the regulation and application of norms. A clear interpretation of the term is essential to prevent overly broad interpretations and maintain clear legal boundaries (Law et al., 2026). This is consistent with the principle of legal certainty enshrined in Articles 1(3) and 28D (1) of the 1945 Constitution. Accordingly, the term “state financial loss” serves not only a terminological function but also promotes consistency and certainty in the application of the law.

From the perspective of the rule of law, the Court’s decision extends beyond assessing constitutionality. By clarifying the meaning of “state financial loss,” the Court enhances legal certainty and reduces the potential for divergent interpretations in the application of the law

(SHEKAR, 2025). Thus, the a quo decision strengthens the consistency of legal certainty and supports the maintenance of the principles of legality and accountability in the administration of government.

This affirmation reflects the Constitutional Court's role in ensuring that statutory norms remain consistent with constitutional values. Through judicial review, the Court not only assesses constitutionality but also clarifies the constitutional meaning of legal norms (M. Husnu Abadi, Wira Atma Hajri, 2017). In Decision Number 66/PUU-XXIV/2026, the Court maintained the term "state financial loss" and clarified its meaning, thereby strengthening consistency and coherence within the legal system.

Constitutional Court Decision No. 66/PUU-XXIV/2026 is significant for the development of constitutional and administrative law in Indonesia. By clarifying the meaning of state financial losses, the Court strengthens legal certainty and affirms the constitutional boundaries governing their use within the national legal system.

### **Legal Implications of Constitutional Court Decision Number 66/PUU-XXIV/2026 on the Constitutional Limits of State Financial Losses.**

The legal implications of Constitutional Court Decision Number 66/PUU-XXIV/2026 are not only reflected in the ruling, but also in the affirmation of the legal meaning of the phrase "state financial loss" in Article 20 paragraph (5) and paragraph (6) of Law Number 30 of 2014 concerning Government Administration. In carrying out its function of reviewing the law, the Court provides clarity regarding the meaning of the terms used in the norm so as to create harmony with Article 20 paragraph (2) letter c and paragraph (4) which both use the term "state financial loss". This affirmation is important because it influences how the norm is understood and applied in practice. With this clarity of meaning, the application of the norm becomes more consistent and is able to minimize legal uncertainty that arises from the use of different terms for the same legal object (Mery Herlina, 2024).

From the perspective of the theory of legal certainty, clarity of the meaning of norms is a prerequisite for the application of law that is consistent, predictable, and free from differences in interpretation (Bhakti, 2025). In the context of Constitutional Court Decision Number 66/PUU-XXIV/2026, the affirmation of the use of the term "state financial loss" in Article 20 paragraph (5) and paragraph (6) of Law Number 30 of 2014 concerning Government Administration provides clarity regarding the object of loss that is the basis for accountability and recovery in the government administration mechanism. Thus, this decision not only resolves the issue of the constitutionality of the norm being tested, but also strengthens legal

certainty through the consistent use of terms and application of the concept of state financial loss in the practice of government administration.

In line with the doctrine of constitutional review, Constitutional Court decisions not only determine the constitutionality of legal norms but also provide guidance for their interpretation and application. As the guardian of the Constitution, the Court ensures that statutory norms remain consistent with the 1945 Constitution and its constitutional interpretation (Rahman, Faiz, 2024). Therefore, the implications of Decision Number 66/PUU-XXIV/2026 extend beyond the resolution of a specific case, contributing to the constitutional boundaries of state financial losses in government administration and state financial management.

The first implication relates to the affirmation of the scope of losses that can be the basis for administrative action. In the legal considerations of Constitutional Court Decision Number 66/PUU-XXIV/2026, the Constitutional Court stated that the difference in the use of the phrase “state losses” in the norms of Article 20 paragraph (5) and paragraph (6) of Law 30/2014 according to the Court has the potential to create legal uncertainty because there is a substantial difference in meaning between the phrases “state losses” and “state financial losses” (Putusan Mahkamah Konstitusi Nomor 66/PUU-XXIV/2026, 2026). These considerations demonstrate the importance of using consistent terminology to describe the types of losses that form the basis for liability and recovery in government administration mechanisms (Marojahan Panjaitan, 2017). Thus, this decision confirms that the relevant loss in the government administration mechanism is state financial loss, thus clarifying the scope of losses that can be the basis for administrative action.

This assertion is important to distinguish losses that are directly related to the management of state finances from losses that only concern the general interests of the state. Without clear boundaries, the concept of state loss has the potential to be interpreted broadly and give rise to non-uniformity in the application of norms. Therefore, the use of the term “state financial loss” functions as a legal parameter that provides certainty regarding the type of loss that can be the basis for accountability and recovery in government administration (Afandi et al., 2026).

The second implication relates to strengthening the coherence of the state financial legal system. In its considerations, the Constitutional Court stated that the phrase “state losses” in Article 20 paragraphs (5) and (6) of Law Number 30 of 2014 must be interpreted as “state financial losses”. This interpretation creates harmony with Article 20 paragraph (2) letter c and paragraph (4), which both use the term “state financial losses” (Putusan Mahkamah Konstitusi Nomor 66/PUU-XXIV/2026, 2026). This consideration shows the importance of aligning the

meaning of state financial losses with the state financial legal regime to maintain consistency in the application of the law and legal certainty.

Strengthening this coherence is important to maintain a unified understanding of state financial losses in various legal regimes related to the management and accountability of state finances (Tjandra, 2023). Through Decision Number 66/PUU-XXIV/2026, the Court emphasized that the use of the concept of state financial loss in Law Number 30 of 2014 concerning State Administration must be understood in accordance with the applicable state financial law. Thus, this decision not only clarifies the meaning of the norm under review but also strengthens the consistency of the application of the law regarding state financial loss.

The third implication touches on the aspect of accountability in the administration of government. The Court emphasized that Article 20 paragraph (4) of Law Number 30 of 2014 is part of the follow-up mechanism for the results of supervision by the government's internal supervisory apparatus regarding administrative errors that result in state financial losses as referred to in Article 20 paragraph (2), which must be remedied through the return of funds. (Putusan Mahkamah Konstitusi Nomor 66/PUU-XXIV/2026, 2026). The third implication touches on the aspect of accountability in the administration of government. The Court emphasized that Article 20 paragraph (4) of Law Number 30 of 2014 is part of the follow-up mechanism for the results of supervision by the government's internal supervisory apparatus regarding administrative errors that result in state financial losses as referred to in Article 20 paragraph (2), which must be remedied through the return of funds.

This affirmation provides a clear line between administrative errors and state financial losses that can form the basis for accountability. Not every procedural violation or administrative error automatically results in state financial losses (Juliani, 2019). Therefore, the existence of losses must be concretely proven. With clear parameters, the accountability process has a more objective basis and prevents sanctions based on subjective assessments.

The next implication relates to the formation of legislation. The Court emphasized that the inconsistency of references in Article 20 paragraph (5) and paragraph (6) of Law Number 30 of 2014 has the potential to give rise to legal uncertainty (Putusan Mahkamah Konstitusi Nomor 66/PUU-XXIV/2026, 2026). The choice of terminology in norms has a constitutional dimension because it relates to the clarity of rights, obligations, and legal consequences. Therefore, lawmakers are required to use clear and consistent terminology to avoid multiple interpretations. Ambiguity in terminology can lead to differing interpretations in the application of the law (Faizien & Hairullah, Karimah, Syifa, Lahmudinnur, Efendy, 2025).

In Decision Number 66/PUU-XXIV/2026, the Court emphasized the importance of consistent use of legal terms so that their meaning, scope, and legal consequences can be understood uniformly, thereby strengthening legal certainty and coherence within the legal system. The Court's assessment also indicated that the use of the phrase “state losses” has the potential to create ambiguity because it has a different scope of meaning from “state financial losses”.

Thus, the primary implication of Constitutional Court Decision No. 66/PUU-XXIV/2026 is the affirmation of constitutional standards regarding the use of the concept of state financial losses in government administration regimes. This decision emphasizes the importance of clarity of meaning, measurability of objects, and consistency of regulations as part of the principle of legal certainty. Therefore, this decision not only resolves the constitutional issues raised by the Petitioners but also provides direction for the application of the concept of state financial losses in the Indonesian legal system.

## **CONCLUSION**

Constitutional Court Decision No. 66/PUU-XXIV/2026 affirms the constitutional meaning of state financial losses within the government administration regime. Through grammatical, systematic, and teleological interpretations, the Court stated that the phrase "state financial losses" should be retained because it has clearer and more measurable definitions than the phrase “state losses”. Legal certainty is the primary basis for interpreting norms relating to state financial losses.

Constitutional Court Decision No. 66/PUU-XXIV/2026 has important implications for strengthening harmonization between the State Administration Law and the state financial legal regime. This decision emphasizes that losses, which form the basis of the oversight and recovery mechanism, must be understood as state financial losses with clear and measurable parameters. This decision simultaneously strengthens legal certainty and serves as a reference in the interpretation and application of laws relating to state financial losses.

This study recommends that the Constitutional Court consistently develop constitutional interpretations that prioritize legal certainty, particularly regarding norms containing terminology that is potentially open to multiple interpretations. This consistency is crucial to ensuring clear, uniform interpretations of norms that align with constitutional values, thus providing more definitive guidance in the application of the law.

This study also recommends that lawmakers harmonize and align terminology related to state financial losses across various regulations. This step is necessary to ensure a uniform

understanding of the scope of state financial losses and support the creation of regulatory integration within the national legal system.

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