Socius: Jurnal Penelitian Ilmu-Ilmu Sosial
Volume 4, Issue 5, December 2026, p 269-283
E-ISSN: 3025-6704
DOI: https://doi.org/10.5281/zenodo.24195313

Criminal Liability of Government Officials for Abuse of Authority in State Financial Management

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ARTICLE INFO
Received 05 October 2026
Revised 15 October 2026
Accepted 29 October 2026
Available online 13 November 2026

Keywords
Criminal Liability; Government Officials; Abuse of Authority; State Finances; Corruption Offenses.

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ABSTRACT
Abuse of authority in state financial management raises legal issues when administrative violations and corruption offenses are not distinguished by their respective bases of liability. This study aims to analyze the classification of abuse of authority by government officials and formulate a framework for their criminal liability. It employs prescriptive normative legal research using statutory, conceptual, and case approaches. Legal materials comprising legislation, judicial decisions, and legal literature are analyzed qualitatively through grammatical, systematic, and teleological interpretation. The findings indicate that abuse of authority must be classified according to the source, scope, procedures, and purpose for which authority is conferred, while the occurrence of state financial losses does not automatically establish criminal culpability. Criminal liability under Article 604 of the Criminal Code requires proof of abuse of authority, the purpose of benefiting oneself, another person, or a corporation, actual state financial losses, a causal relationship, and the official's personal fault. This study formulates five parameters of criminal liability: identification of official authority, classification of the act, proof of personal fault, proof of losses and their causal relationship, and determination of the consequences of liability. It concludes that criminal liability must rest on all elements of the offense, rather than solely on official position or state financial losses. Accordingly, the application of these five parameters is recommended as an analytical guide for supervisory authorities and law enforcement officials to strengthen legal certainty, accompanied by further research into judicial decisions to assess the consistency of their application.

ABSTRAK
Penyalahgunaan wewenang dalam pengelolaan keuangan negara menimbulkan persoalan hukum ketika pelanggaran administratif dan tindak pidana korupsi tidak dibedakan berdasarkan dasar pertanggungjawabannya. Penelitian ini bertujuan menganalisis kualifikasi penyalahgunaan wewenang pejabat pemerintahan serta merumuskan konstruksi pertanggungjawaban pidananya. Penelitian menggunakan metode hukum normatif yang bersifat preskriptif melalui pendekatan perundang-undangan, konseptual, dan kasus. Bahan hukum berupa peraturan perundang-undangan, putusan pengadilan, dan literatur hukum dianalisis secara kualitatif menggunakan interpretasi gramatikal, sistematis, dan teleologis. Hasil penelitian menunjukkan bahwa penyalahgunaan wewenang harus dikualifikasikan berdasarkan sumber, ruang lingkup, prosedur, dan tujuan pemberian kewenangan, sedangkan timbulnya kerugian keuangan negara tidak secara otomatis membuktikan kesalahan pidana. Pertanggungjawaban pidana berdasarkan Pasal 604 KUHP mensyaratkan pembuktian penyalahgunaan kewenangan, tujuan menguntungkan diri sendiri, orang lain, atau korporasi, kerugian keuangan negara yang nyata, hubungan kausal, serta kesalahan pribadi pejabat. Penelitian ini merumuskan lima parameter pertanggungjawaban pidana yang meliputi identifikasi kewenangan jabatan, kualifikasi perbuatan, pembuktian kesalahan pribadi, pembuktian kerugian beserta hubungan kausal, dan penentuan konsekuensi pertanggungjawaban. Penelitian menyimpulkan bahwa pembebanan pidana harus didasarkan pada keterpenuhan unsur tindak pidana secara menyeluruh, bukan semata-mata pada kedudukan jabatan atau kerugian keuangan negara. Oleh karena itu, penerapan kelima parameter tersebut direkomendasikan sebagai pedoman analitis bagi aparat pengawasan dan penegak hukum untuk memperkuat kepastian hukum, disertai penelitian lanjutan terhadap putusan pengadilan guna menguji konsistensi penerapannya.

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INTRODUCTION

State financial management is an exercise of public authority that demands accountability because every decision concerning budget planning, utilization, and accountability directly relates to the interests of the public. The quality of government rests on the impartial exercise of authority, whereas corruption is associated both with individual behavior and with institutional structures that enable the abuse of power (Rothstein & Teorell, 2008; de Graaf, 2007). In governments facing systemic corruption, misconduct may even develop into a collective-action problem, so formal oversight may not be sufficient to control it (Persson et al., 2013). The importance of public financial oversight is demonstrated by research in Indonesia indicating that an increased likelihood of audits can reduce irregularities in project expenditures (Olken, 2007). Government audits can also reduce corruption by increasing the accountability of public officials (Avis et al., 2018). However, findings of budgetary irregularities do not necessarily establish a criminal offense, because procedural errors, administrative abuses of authority, and corrupt acts must be assessed according to different legal parameters.

Within the Indonesian legal system, Article 23 of the 1945 Constitution of the Republic of Indonesia and Law Number 17 of 2003 concerning State Finance place state financial management within the framework of governmental responsibility. Meanwhile, Law Number 30 of 2014 concerning Government Administration limits the exercise of authority through the principle of legality, the general principles of good governance, and the prohibition of abuse of authority. Articles 17 and 18 of that law distinguish acts exceeding authority, conflating authority, and acting arbitrarily. The problem arises because abuse of authority, a concept originating in administrative law, is also an element of the criminal offense of corruption. This overlap gives rise to differing assessments by administrative and criminal courts of the same official conduct (Sahlan, 2016). The rules governing these two legal regimes have likewise not been fully integrated in determining how abuses of authority should be addressed (Manao, 2018). Consequently, the boundary between administrative misconduct and conduct subject to criminal punishment needs to be formulated more carefully.

In administrative law, abuse of authority is assessed according to the source, scope, procedures, and purpose for which authority is conferred; in criminal law, that abuse must be proven together with the elements of the offense and personal fault. The classification of abuse of authority under the Government Administration Law provides a basis for identifying irregularities in officials' actions, but does not in itself establish criminal liability (Rini, 2018). A similar problem arises in the exercise of discretion, which may give rise to allegations of criminal wrongdoing when it is considered to deviate from the purpose of the conferred authority (Hulu & Pujiyono, 2018). The increasing use of criminal sanctions in administrative matters further complicates the dividing line between the two regimes (Aritonang, 2021). Accordingly, state financial losses should not constitute the sole basis for punishing officials. Responsibility for official decisions, administrative violations, and individual fault that satisfies the elements of a criminal offense must be distinguished.

Recent legal developments reinforce the urgency of making this distinction. Since January 2, 2026, Law Number 1 of 2023 concerning the Criminal Code has been in force, including Article 604, which regulates the abuse of authority, opportunity, or means arising from an office or position, for the purpose of benefiting oneself, another person, or a corporation, thereby causing losses to state finances or the national economy. This provision replaces Article 3 of the Anti-Corruption Law for acts governed by the new law, while remaining subject to intertemporal legal rules. At the same time, the Government Administration Law continues to regulate oversight by government internal supervisory officials and mechanisms for reviewing abuse of authority.

Assessments of abuse of authority under these two regimes have different legal bases and consequences (Baihaki, 2023), while deviation from the purpose for which authority was conferred is an important aspect in understanding the nature of the act (Darmawan & Pattiasina, 2023). This regulatory change calls for an integrated reading of the elements of the act, the purpose of obtaining a benefit, state losses, and personal fault.

A further issue concerns the status of state financial losses and their restitution. Previous research has identified uncertainty in the relationship between abuse of authority, administrative resolution, and recovery of state losses (Sukmaningtyas & Sa'adah, 2021), including problems in determining losses resulting from officials' actions (Mubarak & Trisna, 2021). Restitution of state losses also does not automatically eliminate criminal liability when the elements of an offense have been fulfilled (Kamal Djunaedi & Suparno, 2025). This issue acquires a new context through Constitutional Court Decision Number 66/PUU-XXIV/2026, whose legal reasoning emphasizes the priority of administrative resolution for administrative errors and whose operative ruling interprets the phrase “state losses” in Article 20 paragraphs (5) and (6) of the Government Administration Law. It is therefore necessary to clarify how the results of administrative oversight, proof of losses, and their recovery should be treated when the same act is also suspected of satisfying the elements of a criminal offense.

Previous studies have examined various dimensions of these issues. Research on judicial review has addressed the harmonization of the examination of abuse of authority between state administrative courts and corruption courts (Anggoro, 2024). Other studies have treated administrative enforcement as a means of preventing corruption in the exercise of discretion (Rahman et al., 2024), while the relationship between administrative and criminal law has been examined in government procurement of goods and services (Putra et al., 2024). From the standpoint of individual liability, the importance of proving *mens rea* to distinguish governmental policies from corruption has also been emphasized (Sutopo & Panjaitan, 2025). Research on the limits of officials' administrative and criminal liability has likewise developed a classification distinguishing administrative errors, administrative abuses of authority, and criminal acts of corruption (Adha, 2026). This literature demonstrates that the discussion of the boundary between administrative and criminal liability has developed; accordingly, the novelty of the present research cannot rest merely on distinguishing these two forms of liability.

The research gap that remains to be examined is the lack of an integrated analysis linking the source and purpose of officials' authority, the forms of its abuse, the elements of the offense under Article 604 of the Criminal Code, state financial losses, and personal fault within a single framework of criminal liability. Research focusing on judicial jurisdiction, administrative oversight, or proof of *mens rea* provides an important foundation, but has not specifically explained how all these elements operate following the entry into force of the national Criminal Code and developments in constitutional judgments in 2026. Without such a framework, abuse of authority risks being assessed solely by its consequences in the form of state losses, while the purpose of the act, the causal relationship, and the official's fault are not examined comprehensively. Conversely, treating every deviation from authority merely as an administrative violation may overlook acts that fulfill the elements of a criminal offense. The central issue is not choosing one legal regime over the other, but determining the legal requirements for imposing criminal liability that are consistent with both.

Against this background, this study aims, first, to analyze the classification of abuse of authority by government officials in state financial management under Indonesian positive law and, second, to formulate a framework for officials' criminal liability based on the elements of the criminal offense and personal fault. This normative legal study uses statutory, conceptual, and

case approaches by examining the State Finance Law, the Government Administration Law, Article 604 of the Criminal Code, judicial decisions, and relevant legal doctrines. Specifically, the analysis addresses the sources and limits of authority, deviations from the purpose of authority, the purpose of obtaining benefits, proof of state financial losses, causal relationships, and the position of administrative mechanisms in determining criminal liability. The contribution offered is a set of legal parameters that treats abuse of authority as the starting point of the examination, rather than as conclusive proof of criminal fault, so that the imposition of criminal liability on officials can be determined proportionately and provide legal certainty.

RESEARCH METHOD

This study employs prescriptive normative legal research (*doctrinal legal research*) to analyze the criminal liability of government officials for abuse of authority in state financial management. This method was selected because the study focuses on examining legal norms, legal concepts, and the construction of criminal liability rather than on officials' behavior empirically (Hutchinson & Duncan, 2012). The study employs *statutory*, *conceptual*, and *case approaches*. The *statutory* approach is used to examine the relationship between Law Number 17 of 2003 concerning State Finance, Law Number 30 of 2014 concerning Government Administration, Law Number 1 of 2023 concerning the Criminal Code, and other relevant regulations. The *conceptual* approach draws on the doctrine of abuse of authority (*détournement de pouvoir*) and the theory of fault-based criminal liability (*schuld*), while the case approach is used to analyze the legal reasoning of relevant judicial decisions, particularly Constitutional Court Decisions Number 25/PUU-XIV/2016 and Number 66/PUU-XXIV/2026 (Marzuki, 2021).

The legal materials comprise primary legal materials in the form of legislation and judicial decisions, and secondary legal materials consisting of books, scholarly journal articles, and relevant legal doctrines. The materials were collected through library research by examining official legal sources and academic publications according to their relevance, authority, and legal validity. As normative research, this study does not involve informants, respondents, or an empirical research location because its units of analysis are legal norms and the legal reasoning contained in judicial decisions. Its research instrument is a legal-material review matrix adapted from the principles of systematization in doctrinal research to identify sources of authority, forms of abuse of authority, elements of criminal offenses, state financial losses, causal relationships, and officials' personal fault. This matrix serves as a guide for systematically linking legal materials to the research questions (Hutchinson & Duncan, 2012).

The legal materials are analyzed qualitatively through grammatical, systematic, and teleological interpretation, subsequently developed using deductive legal reasoning. Grammatical interpretation is used to understand the wording of legal norms, systematic interpretation to examine the relationship between administrative and criminal law, and teleological interpretation to assess the consistency of legal application with the purposes of protecting state finances and the principle of fault-based liability. The validity of the analysis is maintained through cross-checking legal materials, accurate attribution of sources, and distinguishing judicial reasoning from operative rulings as a matter of academic integrity. The study is limited by its normative nature and the limited number of decisions applying the national Criminal Code since 2026; accordingly, its findings are directed toward formulating a legal framework rather than generalizing law-enforcement practices. Further empirical research is therefore required to examine the application of the proposed criminal liability framework in judicial practice.

RESULT AND DISCUSSION

Qualification of Abuse of Authority by Government Officials in State Financial Management

State financial management is, in essence, a manifestation of the exercise of governmental power whose validity is limited by legal provisions. Article 23 of the 1945 Constitution of the Republic of Indonesia establishes the state revenue and expenditure budget as an instrument of state financial management to be administered openly and responsibly for the greatest prosperity of the people. This position is further regulated by Article 6 of Law Number 17 of 2003 concerning State Finance, which vests authority over state financial management in the President as head of government and subsequently distributes its exercise to the minister of finance, ministers or heads of institutions, and regional heads of government in accordance with their respective positions and powers. This distribution demonstrates that government officials do not enjoy unlimited discretion in managing state finances because the authority attached to their offices is an instrument for fulfilling the objectives of government administration. Accordingly, every decision concerning the use of budgetary funds must have a legal basis of authority, follow prescribed procedures, and serve the interests for which that authority was conferred. The relationship between authority and accountability is important because a decision causing state financial losses cannot necessarily be attributed to every official within the governmental hierarchy; instead, responsibility must be traced to each official's position, duties, and involvement in decision-making (Hamdi et al., 2024).

The authority of government officials in state financial management cannot be separated from the concepts of attribution, delegation, and mandate as recognized in government administrative law. These three sources of authority determine the legitimacy of officials' actions while also setting limits on the scope of their responsibility. Attribution creates authority by virtue of legislation; delegation involves the transfer of authority together with responsibility and legal accountability under applicable provisions; and mandate concerns the exercise of authority on behalf of the person granting the mandate. These distinctions matter because a person occupying a higher structural position does not automatically become the perpetrator of a criminal offense for every act committed by subordinates. In state financial management, any assessment of abuse of authority must first identify the officials empowered to establish budgetary policies, authorize expenditures, implement activities, or account for the use of funds. If this identification is neglected, an assessment of abuse of authority risks shifting from an official's concrete conduct to liability based solely on official status. Authority, however, is a legal relationship with substantive, purposive, and procedural limits; consequently, determining whether a deviation has occurred must be based on acts falling within the relevant official's authority or position.

The limits on authority take normative form in Articles 17 and 18 of Law Number 30 of 2014 concerning Government Administration. These provisions classify abuse of authority into three forms: exceeding authority, conflating authority, and acting arbitrarily. Exceeding authority occurs when a decision or action is taken beyond the official's term of office, outside the territorial limits of the authority, or contrary to statutory provisions. Conflating authority refers to actions falling outside the relevant field or subject matter of authority, or actions contrary to the purpose for which authority was granted. Arbitrary action occurs when a decision or action is taken without a legal basis of authority or in contravention of a final and binding court judgment. This classification demonstrates that abuse of authority does not always arise from the purpose of obtaining personal gain; it may also involve an objective violation of the limits of authority. Accordingly, these three forms of abuse cannot be treated as categories that automatically satisfy

the elements of the criminal offense of corruption. Determining the existence of abuse of authority in administrative law has its own characteristics, which must be understood in light of the purpose of the governing rules and the scope of review of governmental actions (Simanjuntak, 2018).

The differing characteristics of abuse of authority are also reflected in the legal consequences prescribed by Article 19 of the Government Administration Law. Decisions or actions exceeding authority or taken arbitrarily are declared invalid following review and the issuance of a final and binding court judgment, while decisions or actions involving the conflation of authority may be annulled through the same review mechanism. These differing consequences show that administrative law primarily assesses the validity of governmental actions. However, the invalidity of a decision is not equivalent to proof of the criminal fault of the official who issued it. A decision authorizing budget expenditure may be found procedurally improper because it was issued without satisfying administrative requirements, but that circumstance does not yet prove that the official intended to benefit themselves or another party. Conversely, a decision that formally satisfies administrative requirements may also be used to conceal a deviation from the purpose of authority where its issuance was motivated by interests contrary to law. This situation demonstrates that formal legality is an important aspect of assessing officials' actions, but it cannot serve as the sole parameter for determining the overall nature of abuse of authority.

A more complex issue arises when abuse of authority is associated with the exercise of discretion in state financial management. Articles 22 through 24 of the Government Administration Law allow officials to make decisions in certain circumstances, including when legislation is incomplete or unclear or when government administration is at a standstill. Nevertheless, discretion must still be exercised for a lawful purpose, on objective grounds, in accordance with the general principles of good governance, without conflicts of interest, and in good faith. In budget management, the exercise of discretion may be necessary to address governmental needs that cannot be fully anticipated during planning. Such needs, however, cannot justify arbitrary budget transfers or actions deliberately deviating from the purpose for which authority was conferred. The distinction between lawful discretion and abuse of authority principally concerns whether the action conforms to the purpose of authority and the unlawful character accompanying it (Kumalaningdyah, 2019). Research on corruption practices among regional officials also shows that acts undertaken in the name of discretion can lose their legitimacy when officials violate clear legal provisions and use their authority for personal rather than public interests (Kurniawan, 2022).

On this basis, classifying abuse of authority in state financial management requires distinguishing violations of budget management procedures from deviations from the purpose of authority. Procedural violations may include the improper application of administrative mechanisms, delays in submitting accountability reports, or errors in implementing budgetary provisions. Nevertheless, the nature of such violations must be determined by considering the legal obligations breached, the causes of the errors, and their consequences. The situation differs when an official deliberately channels budget funds to parties with whom the official has an interest, manipulates accountability documents, or uses authority to confer unlawful benefits. In those circumstances, the deviation is no longer limited to procedural noncompliance but indicates a possible misuse of the purpose of authority that requires examination of the elements of a criminal offense. This distinction also demonstrates that categories of abuse of authority in administrative law do not correspond perfectly to categories of punishable conduct. Errors in exercising authority must be distinguished from abuses of authority intentionally committed to obtain benefits through acts prohibited by criminal law (Alti Putra, 2021).

State financial losses constitute another element that must be treated proportionately when classifying abuse of authority. Article 1 point 22 of Law Number 1 of 2004 concerning the State Treasury defines state or regional losses as a shortage of money, securities, or goods that is actual and certain in amount as a result of an unlawful act, whether intentional or negligent. This definition indicates that state losses may arise from acts involving different forms of fault, so their existence cannot directly serve as a basis for inferring an intention to commit a criminal act of corruption. Legal developments through Constitutional Court Decision Number 25/PUU-XIV/2016 also emphasize the importance of losses that have actually occurred (*actual loss*), rather than merely possible losses (*potential loss*), in applying corruption provisions that require an element of state financial loss. Accordingly, classifying officials' actions requires examining the relationship between deviations in the exercise of authority, the occurrence of *actual loss*es, and the causes of those losses. Losses arising from changing economic conditions, unintentional calculation errors, or the failure of a program cannot simply be equated with losses resulting from the deliberate exercise of authority to obtain prohibited benefits.

Administrative mechanisms play an important role in ensuring the accuracy of this classification. Article 20 of the Government Administration Law confers supervisory authority on the government internal supervisory apparatus, whose findings may indicate the absence of error, the presence of an administrative error, or an administrative error causing state financial losses. Where an administrative error is found, it may be resolved through administrative correction, while resulting state financial losses must be recovered in accordance with the law. Article 21 also allows state administrative courts to examine whether elements of abuse of authority exist through procedures further regulated by Supreme Court Regulation Number 4 of 2015. These mechanisms affirm that the initial assessment of the nature of deviations in governmental actions has an administrative basis that must be considered before other legal consequences are determined. Nevertheless, the findings of an administrative examination do not in themselves replace proof of the elements of a criminal offense, because their objects of assessment differ. The assessment of authority and the validity of decisions falls within administrative law, whereas the determination of criminal fault requires proof in accordance with criminal law.

These developments are reinforced by Constitutional Court Decision Number 66/PUU-XXIV/2026, which gives a constitutional interpretation of the phrase “state losses” in Article 20 paragraphs (5) and (6) of the Government Administration Law as “state financial losses.” In its legal reasoning, the Court also emphasized that administrative errors resulting in state financial losses do not always constitute criminal acts of corruption, so administrative mechanisms need to be prioritized in resolving abuses of authority. Nevertheless, this emphasis cannot be interpreted as eliminating criminal liability for all acts that have been resolved administratively. Proof of criminal fault must still be established by the competent court according to the applicable elements of the offense. Accordingly, abuse of authority in state financial management must be classified through a layered assessment of the source of authority, the nature of the deviation, the purpose of exercising authority, the existence of state financial losses, and the possible fulfillment of the elements of a criminal offense. This framework treats administrative violations and abuses of authority satisfying criminal elements as two categories that may overlap but have different bases of assessment and consequences of liability.

The Construction of Criminal Liability of Government Officials for Abuse of Authority in State Financial Management

In principle, the criminal liability of government officials for abuse of authority in state financial management must be constructed on the relationship between prohibited conduct and

fault for which an individual can be held personally responsible. This framework proceeds from the understanding that governmental authority is a power attached to an office, whereas criminal liability is the legal consequence of an individual's conduct that fulfills the elements of a criminal offense. This distinction is important because an official's conduct that does not comply with administrative rules does not necessarily meet the requirements for criminal punishment, just as a decision issued through formal procedures is not necessarily free from the possibility of abuse of authority. Article 36 of Law Number 1 of 2023 concerning the Criminal Code affirms that criminal liability is fundamentally based on intent or negligence, as stipulated by the relevant offense. In the context of abuse of authority causing losses to state finances, this principle must be read alongside Article 604 of the Criminal Code, which specifically requires the purpose of benefiting oneself, another person, or a corporation. Accordingly, criminal liability cannot be established merely by proving a deviation from authority and state losses; it must also address the relationship between the official's conduct, the purpose of that conduct, and the fault that can legally be attributed to the individual concerned (Poniman et al., 2026).

Article 604 of the Criminal Code treats the abuse of authority, opportunity, or means arising from an office or position as a punishable act when committed for the purpose of benefiting oneself, another person, or a corporation and causing losses to state finances or the national economy. This formulation indicates several elements that must be proven cumulatively: a legal subject capable of being held responsible, the use of authority or facilities connected with an office, the purpose of obtaining a benefit, and consequences in the form of losses to state finances or the national economy (Syamzah et al., 2026). These elements imply that abuse of authority cannot be understood apart from the purpose and consequences of the act. For example, an official who authorizes payment for an activity on the basis of accountability documents that subsequently prove inconsistent with the actual circumstances cannot necessarily be punished if it has not been established that the official knew of that inconsistency or deliberately exercised authority to confer a prohibited benefit. The situation is different if the official knows that the activity was never carried out but nevertheless orders the disbursement of budget funds through fabricated documents to benefit a particular party. The distinction between these situations shows that proof of abuse of authority must include an examination of concrete conduct, the official's knowledge, and the purpose underlying the exercise of authority. The assessment of the meaning of abuse of authority in corruption cases must therefore consider the relationship between the nature of the official's conduct and the elements of the criminal offense charged (Audia, 2025).

Proof of the criminal act (*actus reus*) in cases of abuse of authority must focus on concrete conduct demonstrating the improper exercise of authority. Such conduct may include issuing decisions contrary to the purpose of the authority, diverting budget funds to unlawful interests, manipulating expenditure documents, or granting approvals that deliberately enable particular parties to benefit from state finances. The fabrication of official travel documents, including the creation of fictitious activities and manipulation of accountability evidence, illustrates how official authority can be used as a means of committing a criminal act of corruption (Rhamadani et al., 2026). However, it is insufficient merely to demonstrate that the official possessed authority and that a loss occurred during their term of office. A relationship must exist between the authority held, the abusive act committed, and the consequences arising from it. Tracing that relationship is necessary to prevent the imposition of criminal liability solely on the basis of hierarchical responsibility, particularly in state financial management, which involves multiple officials with different functions. Budget users, officials implementing procurement, officials verifying the completeness of documents, and treasurers do not necessarily have identical legal

duties. Accordingly, the involvement of each official must be assessed by reference to the actions taken, the authority exercised, and their contribution to the commission of the criminal act. Such a framework makes it possible to distinguish errors arising from the performance of administrative functions from abuses of authority that demonstrably satisfy the elements of a criminal offense.

Beyond proof of the act, criminal liability requires an assessment of the element of fault (*mens rea*) as the basis for attributing blame to the perpetrator. Under Article 604 of the Criminal Code, the requirement of a purpose to benefit oneself, another person, or a corporation indicates that the abuse of authority must have a profit-oriented purpose that can be established from the circumstances surrounding the act. Proof of that purpose does not always require the official to have personally received or enjoyed a benefit, because the intended benefit may be directed toward another person or a corporation. Nevertheless, the purpose of obtaining a benefit must not be inferred solely from the existence of state financial losses or the official relationship between the official and the party receiving the benefit. Proving it requires examining a sequence of acts, communications, orders, changes to documents, relationships of interest, or other circumstances that lawfully demonstrate intent. The status of *mens rea* as the basis for attributing criminal liability is important because state financial losses cannot be separated from proof of the unlawful act and the perpetrator's fault (Aiman & Hasanuddin, 2025). Studies of village-fund corruption cases show that proof of *actus reus* and *mens rea* must be integrated in determining an official's personal fault, particularly where the conduct involves manipulation of financial administration and systematic abuse of authority (Nisa & Maskur, 2025). Accordingly, policy failure, administrative misjudgment, or negligence in budget management cannot automatically be treated as proof of the purpose of obtaining a benefit required under Article 604 of the Criminal Code.

Proof of fault must also consider the nature of governmental decision-making, which does not always take place under ideal conditions. Officials may face urgent public-service needs, unclear regulations, or changing circumstances that require the exercise of discretion. In such situations, the assessment of criminal liability should not be based solely on the success or failure of policy outcomes, but must take account of the reasons for the decision and the consistency of the act with the authority conferred. Discretion exercised in good faith, on objective grounds, and for public purposes differs in character from decisions deliberately directed toward granting unlawful benefits. The importance of this distinction is also apparent in studies of the sugar-import policy case, which criticize the proof of fault when an assessment of state losses is not accompanied by adequate examination of the official's intent and conduct (Essa'Adah & Mahardhika, 2026). Nevertheless, an appeal to the public interest cannot serve as a justification where the evidence establishes abuse of authority satisfying all the elements of a criminal offense. Research on officials' criminal liability for import policies demonstrates the importance of examining policy objectives and proving *mens rea* so that errors in decision-making are not excessively classified as corrupt acts (Sianipar & Widyawati, 2026). On this understanding, criminal liability must maintain a balance between protecting lawful governmental discretion and enforcing the law against intentional abuse of authority.

The element of state financial loss is another requirement for determining criminal liability under Article 604 of the Criminal Code. The determination of losses must take into account the definition of state losses in Law Number 1 of 2004 concerning the State Treasury, namely a shortage of money, securities, or goods that is actual and certain in amount as a result of an unlawful act. The requirement of actual loss also accords with developments in constitutional interpretation through Constitutional Court Decision Number 25/PUU-XIV/2016.

In the context of the national Criminal Code, Constitutional Court Decision Number 28/PUU-XXIV/2026 reinforces attention to the standing of state financial audit institutions, while the determination of whether a criminal offense has occurred remains within the authority of the courts based on all legally admissible evidence. This means that financial audit findings serve an important function in establishing the existence and amount of losses, but do not in themselves prove abuse of authority or the official's personal fault. The overlap of powers to calculate state financial losses demonstrates that the position of audit institutions must be distinguished from the requirement to prove the elements of a criminal offense in judicial proceedings (Sulantoro, 2025). The regulation of state financial losses under Articles 603 and 604 of the Criminal Code reveals the need to strengthen certainty in evidentiary matters, particularly regarding the consistency of audit methods, the powers of the relevant institutions, and the relationship between losses and the acts at issue (Agrimiandra et al., 2026). Accordingly, the calculation of losses must be distinguished from the assessment of criminal fault so that the amount of loss does not become the sole basis for determining an official's liability. Distinguishing the authority to calculate losses, the evidentiary status of audit findings, and judicial independence in evaluating evidence is an important part of building legal certainty in corruption cases (Rizki & Eryke, 2026).

The causal relationship between abuse of authority and state financial losses is likewise an inseparable part of the construction of criminal liability. Losses occurring during the implementation of a government program are not necessarily the direct consequence of an official's suspected abuse of authority. In budget implementation, losses may be affected by third-party conduct, failures in contract performance, or other circumstances not necessarily within the official's control. Accordingly, proving causation must show how the abuse of authority contributed to the occurrence of actual losses. Where an official deliberately approves payment for work that was never performed, the relationship between abuse of authority and losses may be traced through the approval, disbursement of funds, and failure to receive the performance for which payment was made. Abuse of authority in the procurement of goods and services may also occur through document manipulation, the arrangement of tender winners, and irregularities in payment procedures, requiring proof of the individual involvement of the commitment-making official (Pramudya et al., 2026). Conversely, where losses result from the failure of a contractor that was neither known nor intended by the official, the circumstances require further examination before criminal fault can be attributed to the official. Thus, causation not only explains the origin of losses but also limits liability so that it is not extended to officials who have not been proven to have committed a criminal act.

A further issue concerns the relationship between mechanisms of administrative accountability and criminal liability. Article 20 of the Government Administration Law establishes an oversight mechanism for abuse of authority, including the resolution of administrative errors resulting in state financial losses. This mechanism is reinforced by Constitutional Court Decision Number 66/PUU-XXIV/2026, whose legal reasoning emphasizes the prior application of administrative sanctions before criminal mechanisms in resolving abuse of authority under the Government Administration Law. However, this emphasis must be read systematically alongside the provisions on criminal liability in the Criminal Code and anti-corruption legislation. Restitution of state financial losses cannot be understood as extinguishing criminal liability once the elements of an offense have been proven, since Article 4 of Law Number 31 of 1999 continues to affirm that restitution does not eliminate criminal punishment for perpetrators of corruption offenses. In administrative law, the recovery of state losses and improvement of government management systems serve different remedial objectives from punishment for individual fault under criminal law (Edie, 2024). The issue of limits on the criminalization of government policies

underscores the need to distinguish the resolution of errors committed in good faith from the enforcement of criminal law against intentional abuses of authority (Haniyah & Alquds, 2026). The dual nature of administrative and criminal resolution has even prompted the development of a conditional-priority model intended to clarify the relationship between administrative oversight and corruption law enforcement (Andrian, 2026). Accordingly, priority given to administrative resolution should be treated as a means of accurately classifying officials' actions, rather than as a mechanism automatically preventing criminal law enforcement against conduct that fulfills the elements of an offense.

On the basis of these normative relationships, the construction of criminal liability for government officials in state financial management must be developed through five interrelated parameters. The first parameter is the identification of official authority, namely the determination of the source, scope, purpose, and responsibilities of the official in managing the budget. The second is the classification of the act, examining whether the exercise of authority has deviated from limits prescribed by administrative law and satisfies the element of abuse of authority under criminal law. The third is proof of personal fault, particularly the existence of a purpose to benefit oneself, another person, or a corporation, which must be determined from conduct and circumstances capable of legal proof. The fourth is proof of actual state financial losses together with their causal relationship to the abuse of authority. The fifth is the determination of the consequences of liability, taking account of administrative mechanisms, fulfillment of the elements of the criminal offense, and the possible existence of grounds excluding criminal liability. These five parameters constitute an integrated analytical framework, not procedural stages that must always be followed sequentially in every case.

Applying this framework produces a fundamental distinction among three situations of liability. First, administrative errors in state financial management that do not fulfill the elements of a criminal offense are resolved through administrative correction, administrative sanctions, or recovery of losses in accordance with applicable provisions. Second, abuse of authority that causes state financial losses but has not been proven to fulfill the elements of a criminal offense nevertheless gives rise to accountability consequences under administrative law and the rules governing state financial management. Third, abuse of authority committed for the purpose of benefiting oneself, another person, or a corporation, causing actual state financial losses, and fulfilling all requirements for criminal liability may be subject to Article 604 of the Criminal Code. This distinction is not intended to grant criminal immunity to government officials, but to ensure that criminal liability is imposed on the basis of proven conduct and fault. Under this framework, criminal liability serves as an instrument for protecting state finances while remaining subject to the principle of legality and the principle of fault. Its normative contribution lies in integrating the examination of administrative authority, the elements of abuse of authority, personal fault, state financial losses, and causation as the basis for determining when the actions of a government official satisfy the classification of a criminal offense.

CONCLUSION

This study aims to analyze the classification of abuse of authority by government officials in state financial management and to formulate a framework for criminal liability under Indonesian positive law. Through normative analysis of legislation, Constitutional Court decisions, and legal doctrines, the study demonstrates that abuse of authority in state financial management does not automatically give rise to criminal liability. First, abuse of authority must be classified according to the source, scope, procedures, and purpose for which authority was conferred, as regulated by the Government Administration Law. Deviations from those provisions

may lead to administrative consequences but do not necessarily fulfill the elements of a criminal offense. Second, criminal liability under Article 604 of the Criminal Code requires proof of abuse of authority, the purpose of benefiting oneself, another person, or a corporation, actual state financial losses, a causal relationship, and the official's personal fault. Most importantly, this study differs from previous research by formulating five interrelated parameters of criminal liability: identification of official authority, classification of the act, proof of personal fault, proof of state financial losses and their causal relationship, and determination of the consequences of liability. These five parameters affirm that criminal liability must be constructed on the comprehensive fulfillment of the elements of a criminal offense rather than solely on official status or the occurrence of state financial losses.

This framework contributes to the development of the doctrine of criminal liability for government officials by integrating the assessment of abuse of authority under administrative law with proof of fault under criminal law. Unlike approaches that regard state financial losses as the principal basis for punishment, the study treats personal fault and causation as essential elements in determining whether criminal liability may properly be imposed. In practical terms, the proposed parameters may guide government internal supervisory officials, investigators, public prosecutors, and judges in distinguishing administrative errors from abuses of authority that satisfy the elements of a criminal offense, particularly following the entry into force of Article 604 of the Criminal Code and developments in interpretation through Constitutional Court Decision Number 66/PUU-XXIV/2026. Their application is expected to strengthen legal certainty without diminishing the effectiveness of protecting state finances against corrupt acts. Nevertheless, the study is limited to normative analysis and has not tested the consistency of applying these parameters in judicial practice, particularly because decisions applying the national Criminal Code remain relatively limited. Further research should therefore undertake a comparative analysis of corruption court decisions and state administrative court decisions concerning abuse of authority, together with empirical examination of practices for proving personal fault and state financial losses, to assess the effectiveness and consistency of application of the proposed framework of criminal liability.

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