

Original Article

Reframing State Loss Policy in Price-Related Corruption Cases: A Future Agenda

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Abstract

State losses from corruption cases in Indonesia are commonly interpreted solely as financial losses, while broader economic losses are largely overlooked. Corruption generates impacts that extend beyond fiscal depletion, affecting economic stability, social welfare, ecological integrity, and other systemic dimensions. This study therefore aims, first, to identify and examine the challenges arising from the ambiguous definition of state loss in Indonesia's legal framework, particularly in price-related corruption cases; second, to analyse Singapore's conduct-based model of corruption enforcement, which does not treat state loss as an element of the offence; and third, to formulate an ideal normative framework that can strengthen Indonesia's anti-corruption regime. Using a normative legal research method with statutory, comparative, and conceptual approaches, this study finds that the ambiguity of the state-loss concept has made it difficult to establish economic losses in court, leading judges to focus exclusively on financial loss and leaving broader economic harm unaddressed in judicial decisions. In contrast, Singapore's approach, by excluding state loss as an element of corruption, allows enforcement to centre on gratification and corrupt intent, resulting in a more coherent and efficient process than the Indonesian model. Consequently, a reframing of the state-loss concept is required, including more precise parameters of economic loss within anti-corruption law, standardised methodologies for its calculation, and broader asset-recovery mechanisms to enhance legal certainty and improve the overall effectiveness of corruption enforcement.

Keywords: Corruption; Price; Policy; Reframing; State;

Introduction

The intensity of corruption practices has continued to escalate, reflecting an increasingly alarming condition. Corruption has permeated various sectors, including government institutions, thereby affecting state governance at the systemic level.¹ This phenomenon functions like a corrosive poison eroding societal life and has evolved into a serious social problem in Indonesia.² In this country, corruption has penetrated multiple layers of society. It has shown a consistent upward trend over the years, whether in the number of cases, the magnitude of state losses, or the increasingly structured patterns of criminal conduct.³ The growing of corruption poses a significant threat to national economic stability and

¹ Bambang Sugeng Rukmono, Roberth Jimmy Lambila and Yessentemirova Aigul Maratovna, 'Reforming Deelneming Doctrine in State Financial Loss Crimes', *Journal of Justice Dialectical*, 3.1 (2025), 71–90 <<https://doi.org/10.70720/jjd.v3i1.67>>.

² Lapatawe B. Hamka, Muhammad Basir-Cyio and Aminuddin Kasim, 'Reevaluation of the Concept of State Losses in Corruption (Analysis in the Perspective of Restorative Justice)', *International Journal of Research and Innovation in Social Science*, 06.12 (2022), 513–19 <<https://doi.org/10.47772/ijriss.2022.61229>>.

³ Fendi Nugroho, Hartiwiningsih Hartiwiningsih and I Gusti Ayu Ketut Rachmi Handayani, 'Rethinking Subsidiary in Corruption Cases: Indonesian Experiences', *Journal of Human Rights, Culture and Legal System*, 5.2 (2025), 686–713 <<https://doi.org/10.53955/jhcls.v5i2.714>>.



undermines the fundamental pillars of the state. The widespread and systemic nature of corruption also violates the public's social and economic rights. As such, corruption is no longer perceived as an ordinary offence; it has transformed into an extraordinary crime.⁴ This classification is reinforced by the United Nations Convention against Corruption (UNCAC), which recognises corruption as a serious global threat that requires extraordinary measures to eradicate it. Such an approach is essential, given the far-reaching consequences of corruption across social, economic, environmental, and natural resource governance dimensions, as well as its influence on the investment climate and national development agendas.⁵ These conditions demonstrate that corruption not only results in financial losses for the state but also significantly harms national economic performance. Corrupt actors frequently divert public funds intended for development programs. As development programs serve as the foundation for building a just and prosperous society, diverting such funds ultimately weakens the achievement of these objectives.⁶

In 2023, Indonesia's Corruption Perception Index (CPI) ranked 115th out of 180 surveyed countries, scoring 34 on a scale of 0-100. The CPI serves as an indicator of the extent to which public services and corruption case handling are conducted transparently, accountably, and free from irregularities, thereby minimising opportunities for corruption. In addition, the Central Bureau of Statistics (BPS) reported that the 2023 Anti-Corruption Behaviour Index (IPAK) stood at 3.92, a slight decline of 0.01 from the previous year. This result indicates that, although public understanding and attitudes toward anti-corruption values have become increasingly idealistic, corrupt behaviour persists in practice, particularly when individuals interact with public service institutions. These findings suggest that the fight against corruption is still widely perceived as the sole responsibility of law enforcement agencies and related institutions such as the Audit Board of Indonesia (BPK), the Financial and Development Supervisory Agency (BPKP), and the Inspectorate General/Regional Inspectorates. However, combating corruption should be a collective responsibility shared by all segments of society.⁷

Corruption is classified into 30 distinct forms or categories of corrupt practices. These 30 types of violations generally fall under several broader classifications, including state financial losses, bribery, embezzlement, extortion, fraudulent activities, and the giving or receiving of gratuities.⁸ Numerous factors contribute to the persistence of corruption, including the abuse of power or authority.⁹ Such abuse is a primary driver of the rising prevalence of corruption and has serious economic consequences, particularly in strategic sectors such as natural resource management, environmental governance, trade, and industry.¹⁰ Various corruption cases uncovered in these sectors demonstrate that the economic impact on the national and regional economy is significantly greater than the direct financial losses recorded. As a result,

⁴ Anne Peters, 'Human Rights and Corruption: Problems and Potential of Individualizing a Systemic Problem', *International Journal of Constitutional Law*, 22.2 (2024), 538–61 <<https://doi.org/10.1093/icon/moae038>>.

⁵ Bima Suprayoga, Hartiwiningsih and Muhammad Rustamaji, 'Reconstruction of State Economic Losses in Criminal Acts of Corruption in Indonesia', *Revista de Gestao Social e Ambiental*, 17.4 (2023), 1–15 <<https://doi.org/10.24857/rgsa.v17n4-024>>.

⁶ Saeid Zandi, Masoumeh Esmaceli and Kumars Farahbakhsh, 'Victims of Corruption Suffer Personal and Collective Loss: A Qualitative Study of Public Perceptions', *Illness, Crisis & Loss*, 33.2 (2025), 397–416 <<https://doi.org/10.1177/10541373241234503>>.

⁷ Herry Ludiro Wahyono, Jati Utomo Dwi Hatmoko and Rizal Z. Tamin, 'State Financial Losses in Public Procurement Construction Projects in Indonesia', *Buildings*, 9.5 (2019), 129 <<https://doi.org/10.3390/buildings9050129>>.

⁸ Rian Saputra and others, 'Reform Regulation of Novum in Criminal Judges in an Effort to Provide Legal Certainty', *Journal of Indonesian Legal Studies*, 6.2 (2021), 437–82 <<https://doi.org/10.15294/jils.v6i2.51371>>.

⁹ Michela Gnaldi and Simone Del Sarto, 'Measuring Corruption Risk in Public Procurement over Emergency Periods', *Social Indicators Research*, 172.3 (2024), 859–77 <<https://doi.org/10.1007/s11205-024-03331-w>>.

¹⁰ Biao Liu and Yifei Lyu, 'Economic Corruption, Green Recovery, and Mineral Trade Relationships in Emerging Economies', *Resources Policy*, 90 (2024), 104725 <<https://doi.org/10.1016/j.resourpol.2024.104725>>.



economic stabilisation functions are disrupted, and the economic foundations of both the state and local regions become increasingly fragile.¹¹ Over time, these deteriorating values may become deeply entrenched and risk normalising corruption within societal culture.¹²

The widespread occurrence of corruption in Indonesia requires law enforcement agencies to implement more effective preventive and repressive measures against all forms of corruption that produce severe harm, both in terms of state losses and public welfare. This is evident in the annual reports issued by Indonesian Corruption Watch (ICW) for the period 2013–2022, which reveal that the country has suffered substantial losses due to widespread corruption. The report indicates that total state losses amounted to approximately IDR 236,231,909,399,485. However, the amount successfully recovered and returned to the state treasury through fines and restitution reached only IDR 33,079,023,282,628. In essence, law enforcement efforts recovered merely 0.86% of the total loss. This highlights a significant imbalance between the magnitude of unrecovered losses, amounting to IDR 203,152,886,116,857 and the state’s obligation to absorb those losses.¹³

Although various law enforcement institutions have undertaken intensive efforts to combat corruption, the recovery of corruption-related losses remains suboptimal because enforcement has tended to focus predominantly on proving financial losses to the state, as prescribed in the anti-corruption statute.¹⁴ Consequently, the dimension of losses to the national economy, which could substantially expand the scope of recovery, has not received adequate attention. This challenge largely stems from the difficulty of proving economic losses, particularly given the broad, abstract nature of the term “national economy” under the anti-corruption law. Its ambiguity makes it difficult to operationalise into concrete, measurable, and legally admissible parameters.¹⁵ The complexity further increases when law enforcement authorities determine the method of calculating economic losses, identify the competent institution to validate such assessments, and ensure that the methodology used is legally defensible. Moreover, the calculation method itself poses additional challenges, as these values later serve as the basis for recovery efforts. Thus, clear standards and reliable methodologies are needed to ensure that assessments of national economic losses can be presented and validated in court.¹⁶

In practice, losses in corruption cases are generally interpreted only as state financial losses, while losses to the national economy are largely neglected. Data from the Directorate of Public Prosecution at the Attorney General’s Office of the Republic of Indonesia for the period 2017–2020 recorded 5,317 corruption cases with total state financial losses reaching IDR 3,081,930,910,817.35. However, all these cases concerned only monetary losses, without any measurement or recovery of national economic losses. This occurs because corruption is often narrowly framed as a matter of financial harm, even though its impact

¹¹ Eleftherios Spyromitros and Minas Panagiotidis, ‘The Impact of Corruption on Economic Growth in Developing Countries and a Comparative Analysis of Corruption Measurement Indicators’, *Cogent Economics & Finance*, 10.1 (2022) <<https://doi.org/10.1080/23322039.2022.2129368>>.

¹² Wahyono, Hatmoko and Tamin.

¹³ Bambang Sugeng Rukmono, Pujiyono Suwadi and Muhammad Saiful Islam, *The Effectiveness of Recovering Losses on State Assets Policy in Dismissing Handling of Corruption*, *Journal of Human Rights, Culture and Legal System*, 2024, IV <<https://doi.org/10.53955/jhcls.v4i2.259>>.

¹⁴ Widia Dewi Anggraini, Hafrida and Erwin, ‘Reformulation of the Return of State Losses as the Basis for Terminating Investigations into Corruption Crimes’, *Melayunesia Law*, 9.2 (2025), 165–81 <<https://doi.org/10.30652/yzqs9025>>.

¹⁵ Oleh M. Omelchuk and others, ‘RETRACTED: Analysis of the Activities of Law Enforcement Authorities in the Field of Combating Crime and Corruption Offences’, *Journal of Money Laundering Control*, 25.3 (2022), 700–716 <<https://doi.org/10.1108/JMLC-07-2021-0073>>.

¹⁶ Yonggang Zhang and Azer Dilanchiev, ‘Economic Recovery, Industrial Structure and Natural Resource Utilization Efficiency in China: Effect on Green Economic Recovery’, *Resources Policy*, 79 (2022), 102958 <<https://doi.org/10.1016/j.resourpol.2022.102958>>.



extends across economic, social, ecological, and other dimensions.¹⁷ Given the substantial impact of corruption on economic stability and growth, applying the economic loss component within the concept of state loss under Articles 2 and 3 of the anti-corruption law is essential to enhancing the effectiveness of anti-corruption enforcement. However, this component is rarely invoked due to persistent evidentiary challenges. This is reflected in various court decisions that display ambiguity and inconsistency, thereby creating legal uncertainty and hindering prosecutors' ability to prove national economic losses in corruption cases.¹⁸

One form of corruption that causes substantial harm to the state involves the pricing of goods or services. The first example is the court decision in the Crude Palm Oil (CPO) export case, which involved state financial losses amounting to IDR 6.04 trillion and estimated national economic losses of IDR 12.31 trillion. Despite evidence demonstrating national economic losses, the court ultimately ruled that they were not proven.¹⁹ The second example is the PT Duta Palma case, in which state financial losses amounted to approximately IDR 4.7 trillion, while national economic losses were estimated to reach IDR 73.9 trillion. Nevertheless, the panel of judges rejected evidence of national economic loss and acknowledged only the financial loss to the state.²⁰

These cases illustrate that corruption prosecutions in Indonesia generally prioritise the evidentiary element of state financial losses. This is mainly because financial losses are easier to quantify with the assistance of auditors, using clear and measurable parameters. By contrast, proving national economic losses continues to face both conceptual and methodological obstacles. The element of "national economy" is considered broad, multidisciplinary, and lacking a definitive evidentiary standard. As a result, even though national economic losses have the potential to reflect a more comprehensive form of harm, the element is often regarded as vague and difficult to apply in judicial practice, and therefore seldom serves as a primary basis for prosecution.²¹ This situation stands in contrast to Constitutional Court Decision No. 25/PUU-XIV/2016, which removed the word "may" from Articles 2(1) and 3 of the anti-corruption law, thereby requiring both financial losses and national economic losses to be proven with certainty.²² Court decisions in corruption cases frequently display inconsistency and ambiguity, resulting in legal uncertainty and creating additional challenges for prosecutors attempting to establish national economic losses.²³

The difficulty intensifies when law enforcement authorities must determine the method for calculating national economic losses, identify the competent institution responsible for validating such assessments, and establish a reliable methodology capable of being defended

¹⁷ Elisabeth Sundari, Hilaire Tegnau and Muhammad Rizqi Alfarizi Ramadhan, 'Reconstructing National Economic Loss in Corruption Crimes', *Journal of Justice Dialectical*, 3.2 (2025), 136–54 <<https://doi.org/10.70720/jjd.v3i2.96>>.

¹⁸ Retno Dewi Pulung Sari and others, 'State Financial Losses as a Result of Environmental Damage', *Journal of Human Rights, Culture and Legal System*, 4.1 (2024), 121–48 <<https://doi.org/10.53955/jhcls.v4i1.136>>.

¹⁹ Faisal Santiago, 'Juridical Review Regarding Maladministration of Crude Palm Oil Exports in Indonesia', *Kyiv-Mohyla Law and Politics Journal*, 2023, 147–60 <<https://doi.org/10.18523/kmlpj303223.2023-8-9.147-160>>.

²⁰ Suryanto Siyo, Agus Surohno and Nina Rosida, 'Economic Analysis of Law in Corruption, Which Causing Losses in State Economic', in *Proceedings of the 1st International Conference on Social Environment Diversity (ICOSEND 2024)* (Atlantis Press, 2025), pp. 616–22 <https://doi.org/10.2991/978-2-38476-366-5_59>.

²¹ Leonardo Köppe Malanski and Angela Cristiane Santos Póvoa, 'Economic Growth and Corruption in Emerging Markets: Does Economic Freedom Matter?', *International Economics*, 166 (2021), 58–70 <<https://doi.org/10.1016/j.inteco.2021.02.001>>.

²² Olena Uvarova, 'The Rule of Law and Corporate Actors: Measuring Influence', *Hague Journal on the Rule of Law*, 17.1 (2025), 1–29 <<https://doi.org/10.1007/s40803-024-00242-3>>.

²³ Dmytro S. Melnyk and others, 'Practice of the Member States of the European Union in the Field of Anti-Corruption Regulation', *Journal of Financial Crime*, 29.3 (2022), 853–63 <<https://doi.org/10.1108/JFC-03-2021-0050>>.



in court. A further complication arises when the calculated values must be used as the basis for restoring losses to the national economy.²⁴ The absence of a comprehensive legal framework for interpreting and verifying national economic losses further impedes efforts to recover misappropriated assets. Without precise mechanisms and standardised procedures, prosecutors face significant challenges in submitting compensation claims or determining appropriate restitution amounts.²⁵ Another major obstacle involves limited technical capacity and insufficient cross-sectoral coordination. Proving national economic losses requires collaboration among legal experts, macroeconomic specialists, state audit institutions, and relevant technical ministries. However, Indonesia lacks standardised procedures and specialised institutional units capable of conducting comprehensive assessments of the economic impact of corruption. Additionally, law enforcement agencies lack analytical tools, such as policy evaluation models or integrated economic data systems, needed to measure the extent to which corruption distorts public policy.²⁶

The fragmented, non-holistic formulation of state loss within Indonesia's anti-corruption regulatory framework creates significant legal uncertainty, particularly regarding the recovery of losses suffered by the state due to corruption.²⁷ The conceptual divide between state financial loss and national economic loss, combined with the absence of standardised methodological guidelines, creates substantial obstacles for law enforcement officials during the evidentiary process. Consequently, efforts to recover state losses in corruption cases, especially those involving price-related corruption, are often suboptimal because the actual economic harm borne by the state cannot be legally recognised. This ambiguity not only undermines law enforcement effectiveness but also contributes to inconsistent judicial decisions, as judges often disregard the national economic loss component, finding it challenging to verify under legally acceptable standards.²⁸

In contrast to Indonesia, Singapore does not treat state loss as an element that must be proven in corruption offences. Singapore's anti-corruption legal framework, as embodied in the Prevention of Corruption Act (PCA), adopts a conduct-based approach that focuses on the act of giving or receiving corrupt gratification, rather than on the economic consequences arising from the conduct. Accordingly, prosecutorial success does not depend on quantifying financial losses to the state, but instead on demonstrating gratification, the corrupt nature of the act, and its connection to a particular transaction, position, or official function. This approach simplifies evidentiary requirements, minimises technical disputes over loss-calculation methodologies, and ensures that all forms of corruption, including price-related corruption such as mark-ups, tender manipulation, or bribery in government contracting, can be effectively prosecuted without the need to establish a quantifiable state loss.²⁹

This interpretive model strengthens legal certainty and accelerates the prosecution and sentencing process. In Singapore, corruption is viewed as inherently damaging to governmental integrity and public trust, such that the act itself is considered a threat to

²⁴ Aji Rahmadi, Lego Karjoko and Hartiwiningsih Hartiwiningsih, 'The Price of Corruption on State Losses Policy', *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi*, VIII.2 (2025), 479–502 <<https://doi.org/10.24090/volksgeist.v8i2.14813>>.

²⁵ Melnyk and others.

²⁶ Gde Made Swardhana and Seguito Monteiro, 'Legal Policy of State Financial Losses Arrangement In A State-Owned Enterprise', *BESTUUR*, 11.1 (2023), 171 <<https://doi.org/10.20961/bestuur.v11i1.61326>>.

²⁷ Alvin Adianto Siahaan, Hartiwiningsih Hartiwiningsih and Pujiyono Suwandi, 'State Loss Assessment in Anti-Corruption Law: A Critical Review of Evidentiary Standards and Institutional Authority', in *Proceedings of the 3rd International Conference on Law, Economics & Good Governance (ICLAW 2025)* (Atlantis Press, 2025), pp. 289–99 <https://doi.org/10.2991/978-2-38476-519-5_23>.

²⁸ Ponco Hartanto and others, 'Corruption Policy Challenges in Combating Land Mafia: Experiences from Several Countries', *Journal of Human Rights, Culture and Legal System*, 4.3 (2024), 521–654 <<https://doi.org/10.53955/jhcls.v4i3.233>>.

²⁹ Jon S.T. Jon S.T QuahQuah, 'Five Success Stories in Combating Corruption: Lessons for Policy Makers', *Asian Education and Development Studies*, 6.3 (2017), 275–89 <<https://doi.org/https://doi.org/10.1108/AEDS-03-2017-0031>>.



national interests irrespective of whether it results in financial loss. By removing state loss from the structure of the offence, the PCA enables law enforcement authorities to focus on the integrity of public officials and the probity of economic transactions. Consequently, Singapore's approach offers a valuable reference point for Indonesian policymakers seeking to redefine the concept of state loss, particularly to enhance the effectiveness of law enforcement in price-related corruption cases, which often encounter evidentiary difficulties stemming from methodological disputes and normative ambiguity.³⁰

Many scholars have examined the persistent challenges in formulating the "state economic loss" element in corruption offences, noting that the issue remains problematic both conceptually and in its practical implementation. For example, Elisabeth Sundari et al.³¹ argue that the recovery of losses caused by corruption continues to focus predominantly on state financial losses. In contrast, broader economic losses, which produce far more systemic and long-term impacts, are largely overlooked. Aji Rahmadi et al.³² similarly observe that corruption cases often centre on proving financial harm to the state, yet highly abstract and inconsistent calculation methods hinder this process. Taufik Rachman et al.³³ highlight the absence of clear parameters and guidelines for understanding how corruption harms the national economy, including the lack of a precise definition of "damage to the state's economic interests". Meanwhile, Bambang Sugeng Rukmono et al.³⁴ find that recovering financial losses in corruption cases does not meaningfully reduce the risk of criminal behaviour among perpetrators. Finally, Bima Suprayoga et al.³⁵ emphasise the need for a more concrete formulation of the concept of state economic loss within anti-corruption law, particularly in defining its characteristics and scope in line with advances in economic science and the evolving economic impacts of corruption.

This study addresses these gaps by proposing policy reforms and a legislative reframing of the concept of state loss in corruption cases, particularly in price-related corruption, which, in practice, causes substantial harm to both society and the state. The urgency of this research is grounded in three key risks arising from the ambiguity surrounding the notion of state loss. *First*, legal uncertainty in judicial practice, as judges and law-enforcement authorities often differ in their interpretation of the conceptual boundaries between state financial loss and state economic loss. *Second*, weakened law enforcement effectiveness due to disparities in interpretation across institutions, ultimately impeding both evidentiary processes and state-loss recovery efforts. *Third*, an increasing risk of structural losses affecting national economic stability, as corruption involving commodity prices, subsidies, or public procurement can produce long-term economic distortions that are never juridically accounted for. Considering these challenges, this study offers three primary scholarly contributions. *First*, the formulation of a more precise and more operational normative definition of national economic loss that is consistent with the principle of legality and can serve as a verifiable basis in evidentiary assessment. *Second*, the development of standardised methodological guidelines for calculating losses that are measurable, objective, and applicable across sectors. *Third*, the recognition of the structural impacts of corruption as a juridical basis for sentencing, allowing not only financial loss but also socio-economic harm to be formally considered during adjudication. Building upon these foundations, this research seeks to answer three central analytical questions. *First*, what forms and degrees of

³⁰ QuahQuah.

³¹ Elisabeth Sundari, Hilaire Tegnan and Muhammad Rizqi Alfarizi Ramadhan.

³² Aji Rahmadi, Lego Karjoko and Hartiwiningsih Hartiwiningsih, 'The Concept of State Economic Loss in Corruption Crime Cases', in *Proceedings of the International Conference on Cultural Policy and Sustainable Development (ICPSD 2024)* (Atlantis Press, 2024), pp. 361–68 <https://doi.org/10.2991/978-2-38476-315-3_49>.

³³ Taufik Rachman and others, 'Defining State Economic Loss Due to Corruption within the Indonesian Law: Hurdle and Solution', *World Journal of Entrepreneurship, Management and Sustainable Development*, 19.1–2 (2023), 53–67 <<https://doi.org/10.47556/WJEMSD.19.1-2.2023.5>>.

³⁴ Rukmono, Suwadi and Islam, IV.

³⁵ Suprayoga, Hartiwiningsih and Rustamaji.



challenges arise from the ambiguity of state-loss norms in Indonesia's legal system, particularly in the context of price-related corruption? *Second*, how is the concept of state loss treated within Singapore's conduct-based approach, which does not require the state to prove loss as an element of the offence? *Third*, what model of normative reformulation would be most suitable for Indonesia in establishing a more just, proportionate, and socially oriented anti-corruption framework, one that enables the state to recover losses more effectively while closing interpretive gaps that have long undermined corruption eradication?

Method

This study employs a normative legal research method. Statutory, conceptual, and comparative approaches support it. The statutory approach is used to examine the consistency of the legal norms contained in Articles 2 and 3 of the anti-corruption law.³⁶ The conceptual approach is applied to analyse doctrines and theoretical frameworks to reassess the formulation of state loss elements, particularly by distinguishing between state financial losses and national economic losses in corruption cases, using legal theory. The comparative approach is employed to analyse international practices in interpreting and verifying national economic losses. Data were collected through a literature review of laws, regulations, and judicial decisions relevant to corruption offences. The sources of data consist of primary legal materials, including national legislation and applicable international conventions or regulations, as well as secondary legal materials such as scholarly journals, books, and other academic studies that support the analysis.³⁷

Results and Discussions

The Ambiguity of State Loss Elements in Price-Related Corruption Cases

State loss is the disappearance of money, securities, or other assets whose value can be clearly calculated as a direct consequence of unlawful conduct, whether committed intentionally or negligently.³⁸ Under Law No. 1 of 2004 on State Treasury, state loss occurs when a treasurer, a non-treasurer civil servant, or another public official engages in an illegal act that directly causes the loss of state assets, and the value of such loss can be established with certainty in accordance with state treasury regulations.³⁹ However, this definition differs from that contained in Indonesia's anti-corruption statute, which provides that any act intended to benefit oneself, another person, or a corporation that results in a loss to the state's finances or economy constitutes corruption.⁴⁰ The use of the term "may" (*dapat*) in the provision indicates that state loss encompasses not only losses that have actually materialised but also potential losses that may arise in the future. This expanded formulation

³⁶ I Gusti Ayu Ketut Rachmi Handayani and Jasurbek Rustamovich Ehsonov, 'Governing Illegal Settlements: Housing Policy in Singapore and Australia', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 2.2 (2024), 86–107 <<https://doi.org/10.53955/jsderi.v2i2.44>>.

³⁷ Abdul Kadir Jaelani, Anila Rabbani and Muhammad Jihadul Hayat, 'Land Reform Policy in Determining Abandoned Land for Halal Tourism Destination Management Based on Fiqh Siyasa', *El-Masblahah*, 14.1 (2024), 211–38 <<https://doi.org/10.23971/el-mashlahah.v14i1.8051>>.

³⁸ Taufik Hidayat Lubis, Faisal Faisal and Atikah Rahmi, 'Law of Obligation: State Losses Recovery to Prevent Corruption Based on Public Procurement Contract', in *Proceedings of the International Conference On Law, Economics, and Health (ICLEH 2022)* (Atlantis Press, 2023), pp. 223–35 <https://doi.org/10.2991/978-2-38476-024-4_25>.

³⁹ Nur Syamsi Tajriyani and others, 'Asset Recovery of State Financial Losses in the Corruption of Tourism Grants', in *Proceedings of the International Conference on "Changing of Law: Business Law, Local Wisdom and Tourism Industry"* (ICCLB 2023) (Atlantis Press, 2023), pp. 1283–95 <https://doi.org/10.2991/978-2-38476-180-7_130>.

⁴⁰ Petr Wawrosz, 'How Corruption Is and Should Be Investigated by Economic Theory', *Economies*, 10.12 (2022), 326 <<https://doi.org/10.3390/economies10120326>>.



reflects the legislator's intention to criminalise a broader range of conduct, although it has also contributed to conceptual ambiguity and inconsistent interpretation in practice.⁴¹

Articles 2(1) and 3 of the Anti-Corruption Law regulate corruption offences that result in losses to the state's finances or to the national economy. In practice, however, the enforcement of these provisions tends to narrow the concept of state loss to financial loss alone, while losses to the national economy are frequently disregarded.⁴² Yet the impact of corruption is not limited to financial dimensions; it also encompasses broader economic losses and various social, ecological, and systemic harms.⁴³ In principle, the element of state loss in corruption offences includes both financial and economic loss to the state. The definition of financial loss to the state is relatively straightforward. It can be found in several legal instruments, including the Anti-Corruption Law, the State Finance Law, the State Treasury Law, and the Law on the Audit Board of Indonesia. By contrast, interpreting economic loss to the state remains problematic. According to the general elucidation of the Anti-Corruption Law, the term "national economy" refers to economic life organized as a collective effort based on the principle of kinship, as well as independent community initiatives, all of which are grounded in government policies at both the central and regional levels, in accordance with prevailing legislation, and aimed at promoting public benefit, prosperity, and welfare.⁴⁴ However, this formulation is widely regarded as overly general and susceptible to multiple interpretations. Despite the legislature's attempt to clarify the concept, law enforcement authorities often consider the definition too abstract and difficult to operationalise in actual cases. As a result, court decisions that explicitly rely on the element of economic loss to the state are exceedingly rare.⁴⁵

The formulation of vague legal norms can lead to errors in interpreting statutory definitions, with profound implications for individuals seeking justice. Misinterpretation not only distorts legal reasoning in the case at hand but also risks creating negative precedents that undermine the consistency of future judicial decisions, thereby weakening the principles of legal certainty (*rechtzekerheid*) and justice (*gerechtigheid*).⁴⁶ In practice, numerous corruption cases demonstrate that their impact extends far beyond financial losses to the state, encompassing disruptions to both macroeconomic and microeconomic stability, declines in sectoral productivity, reduced investment, loss of potential state revenue, and the weakening of national competitiveness.⁴⁷ In essence, such losses reflect the impairment of the state's economic stabilisation function at both national and regional levels, indicating that economic

⁴¹ Hisham O. Khogali and Samir Mekid, 'The Blended Future of Automation and AI: Examining Some Long-Term Societal and Ethical Impact Features', *Technology in Society*, 73 (2023), 102232 <<https://doi.org/10.1016/j.techsoc.2023.102232>>.

⁴² Nandha Risky Putra and Rosa Linda, 'Impact Of Social Change On Society From The Crime Of Corruption', *Integritas : Jurnal Antikorupsi*, 8.1 (2022), 13–24 <<https://doi.org/10.32697/integritas.v8i1.898>>.

⁴³ Jamie M. Sommer, 'The Impacts of Corruption on Forest Loss: A Review of Cross-national Trends', *Sociology Compass*, 16.9 (2022) <<https://doi.org/10.1111/soc4.13016>>.

⁴⁴ Ponco Hartanto, Ricky Ricky and Vincent Ariesto Gunawan, 'Using Indonesian Corruption Law for Eradicating the Yogyakarta Sultanate Land Mafia: A Legal Formulation Study', *Indonesian Journal of Crime and Criminal Justice*, 1.1 (2025), 23–53 <<https://doi.org/10.62264/ijccj.v1i1.122>>.

⁴⁵ Meiryani Meiryani, Sani Muhamad Isa and Johan Muliadi Kerta, 'Money Laundering in Corruption Cases in Indonesia', *Journal of Money Laundering Control*, 27.1 (2024), 127–38 <<https://doi.org/10.1108/JMLC-05-2022-0069>>.

⁴⁶ Idris Wasahua and others, 'Legal Implications of the Criminal Policy of Returning State Financial Losses by Corporations in Corruption Criminal Acts to Restore State Financial Losses', *International Journal of Research in Business and Social Science* (2147- 4478), 10.8 (2022), 298–303 <<https://doi.org/10.20525/ijrbs.v10i8.1464>>.

⁴⁷ Monica Martinez-Bravo and Leonard Wantchekon, 'Political Economy and Structural Transformation: Democracy, Regulation and Public Investment', *Oxford Development Studies*, 51.4 (2023), 417–35 <<https://doi.org/10.1080/13600818.2023.2281590>>.



losses to the state are not limited to quantifiable financial depletion but also encompass the loss of potential benefits, prosperity, and public welfare resulting from corrupt practices.⁴⁸

The wording of Article 2(1) and Article 3, which employs the phrase “detrimental to the state’s finances or the state’s economy,” reflects an expansion of the scope of criminal liability without establishing clear conceptual boundaries.⁴⁹ Although the legislature sought to broaden public-interest protection by introducing the state-economy element, it failed to develop juridical benchmarks for determining losses in this domain.⁵⁰ This situation creates disharmony between the textual formulation of the norm and the principle of legality, which demands precision in the formulation of criminal offences. The absence of objective parameters for assessing losses to the state’s economy constitutes a primary source of legal uncertainty.⁵¹ Unlike state financial losses, which auditors can evaluate through economic reports, losses to the state’s economy lack empirically measurable indicators that can serve as a basis for evidentiary assessment in court.⁵² The phrase “detrimental to the state’s economy” is inherently abstract and systemic, as it relates to macroeconomic stability, resource allocation, and the sustainability of national development, components that cannot be quantified through conventional monetary instruments.⁵³

This normative ambiguity subsequently manifests in judicial practice.⁵⁴ Several corruption judgments demonstrate that the element of “loss to the state’s economy” is frequently disregarded because it lacks a clear legal yardstick, even in cases where economic experts from credible institutions have presented quantitative estimates based on macroeconomic models.⁵⁵ Law enforcement officials ultimately tend to rely on the “state financial loss” element in indictments and evidentiary processes, as it is perceived as more definite, quantifiable, and supported by established administrative mechanisms. As a result, proving economic loss to the state in price-related corruption cases rarely meets the evidentiary threshold required by the courts.⁵⁶ The table below illustrates two prominent decisions involving price-related corruption, highlighting the significant disparity between state financial losses and economic losses to the state. Nevertheless, in both judgments, the courts declined to recognise losses to the state’s economy, even though the monetary loss was substantially larger and had been calculated using macroeconomic modelling by independent experts.⁵⁷

⁴⁸ Poppy Sofia Koeswayo, Sofik Handoyo and Dede Abdul Hasyir, ‘Investigating the Relationship between Public Governance and the Corruption Perception Index’, *Cogent Social Sciences*, 10.1 (2024) <<https://doi.org/10.1080/23311886.2024.2342513>>.

⁴⁹ Faissal Malik, Amriyanto and Tri Syafari, ‘Civil Forfeiture as a Legal Mechanism for Recovery of State Losses in Corruption Cases in Indonesia’, *AL-MANHAJ: Jurnal Hukum Dan Pranata Sosial Islam*, 8.1 (2026), 41–58 <<https://doi.org/10.37680/almanhaj.v8i1.8876>>.

⁵⁰ Sari and others.

⁵¹ Adhitya Anugrah Nasution and Riswadi Riswadi, ‘Legal Reconstruction of Non-Conviction-Based Asset Forfeiture for State Loss Recovery from Corruption Crimes’, *Return : Study of Management, Economic and Bussines*, 3.11 (2024), 871–80 <<https://doi.org/10.57096/return.v3i11.293>>.

⁵² Victor Munteanu and others, ‘Auditing the Risk of Financial Fraud Using the Red Flags Technique’, *Applied Sciences*, 14.2 (2024), 757 <<https://doi.org/10.3390/app14020757>>.

⁵³ Hartati and others, ‘Authority for Calculating State Economic Losses in Criminal Acts of Corruption in Indonesia’, *Jurnal IUS Kajian Hukum Dan Keadilan*, 12.3 (2024), 530–41 <<https://doi.org/10.29303/ius.v12i3.1480>>.

⁵⁴ Erika Kleiderman and others, ‘Unpacking the Notion of “Serious” Genetic Conditions: Towards Implementation in Reproductive Decision-Making?’, *European Journal of Human Genetics*, 33.2 (2025), 158–66 <<https://doi.org/10.1038/s41431-024-01681-0>>.

⁵⁵ Koeswayo, Handoyo and Abdul Hasyir.

⁵⁶ Sommer.

⁵⁷ Gary Dymski, “Contingency, Irony, and Solidarity” in the Era of Polycrisis: Institutional Economics beyond the t/T Duality’, *Journal of Economic Issues*, 58.2 (2024), 378–96 <<https://doi.org/10.1080/00213624.2024.2343244>>.



Table 1. Judicial Decisions in Price-Related Corruption Cases Involving the Concept of State Loss

No	Case / Decision	State Financial Loss	State Economic Loss	Judicial Consideration
1.	Surya Darmadi – Illegal Land Conversion by PT Duta Palma Central Jakarta District Court Decision No. 62/Pid.Sus-TPK/2022/PN.Jkt.Pst in conjunction with Supreme Court Decision No. 4950 K/Pid.Sus/2023	Rp4.798.706.951.640,-	Rp73.920.690.300.000,-	Declared unproven. The court recognized only the state financial loss and rejected the assessment of state economic loss.
2.	Pierre Togar Sitanggang – Export Facility for CPO Central Jakarta District Court Decision No. 60/Pid.Sus-TPK/2022/PN.Jkt.Pst in conjunction with Supreme Court Decision No. 2362 K/Pid.Sus/2023	Rp6.047.645.700.000,-	Rp12.312.053.298.925,-	Declared unproven. The court rejected the element of state economic loss.

Source: Case data from the Deputy Attorney General for Special Crimes

Based on these decisions, it is evident that validating state economic loss as a legal element in price-related corruption cases continues to face profound normative and conceptual barriers.⁵⁸ In practice, the quantified economic loss to the state is frequently far greater than the calculated financial loss. However, the absence of standardised methodologies, the lack of a clear and authoritative legal definition, and the unavailability of an institution expressly mandated to assess economic loss have collectively prevented these findings from attaining sufficient probative value before the court.⁵⁹ The Surya Darmadi judgment starkly illustrates this gap: the recognised financial loss amounted to only approximately Rp4.7 trillion, whereas the estimated economic loss reached Rp73.9 trillion. A similar pattern appears in the Pierre Togar Sitanggang case, where the economic loss was nearly double the financial loss.⁶⁰ Despite these significant discrepancies, the courts in both cases refused to acknowledge the element of state economic loss because it had not been proven with legally accountable certainty.⁶¹ This situation demonstrates that the normative ambiguity surrounding the concept does not merely weaken its legal operability; it also leads to the systematic neglect of substantial macroeconomic harm generated by price-related corruption. In other words, the vagueness of the norm undermines the law's ability to capture the full scale of economic damage inflicted on the state.⁶²

⁵⁸ Anang Suhartono and Hulman Panjaitan, 'Normative Reconstruction of Asset Forfeiture: A Legal Pathway Following Demise of Corruption Suspects', *SIGN Jurnal Hukum*, 7.2 (2025), 682–707 <<https://doi.org/10.37276/sjh.v7i2.511>>.

⁵⁹ Kwan Ben Sim, Min Lee Lee and Soon Yee Wong, 'A Review of Landslide Acceptable Risk and Tolerable Risk', *Geoenvironmental Disasters*, 9.1 (2022), 3 <<https://doi.org/10.1186/s40677-022-00205-6>>.

⁶⁰ Rahmadi, Karjoko and Hartwiningsih, 'The Concept of State Economic Loss in Corruption Crime Cases'.

⁶¹ MAAYAN NIEZNA, 'Paper Chains: Tied Visas, Migration Policies, and Legal Coercion', *Journal of Law and Society*, 49.2 (2022), 362–84 <<https://doi.org/10.1111/jols.12366>>.

⁶² Martin Ruger and Sven Ulrich Maertens, 'The Content Scope of Airline Sustainability Reporting According to the GRI Standards—An Assessment for Europe's Five Largest Airline Groups', *Administrative Sciences*, 13.1 (2022), 10 <<https://doi.org/10.3390/admsci13010010>>.



Accordingly, the element of state economic loss requires clarification through a renewed formulation that establishes precise boundaries, scope, and legally verifiable indicators.⁶³ Such reformulation is essential to address the normative ambiguity that has rendered this element difficult to operationalise in corruption adjudication. Strengthening the normative framework should include a detailed articulation of what constitutes state economic loss, encompassing both quantitative and qualitative parameters, the coverage of direct and indirect losses, and the relevant economic components, such as price distortions, foregone state revenues, additional fiscal burdens, disruptions to the economic ecosystem, and the erosion of national competitiveness.⁶⁴ Without a clear definition and measurable benchmarks, law enforcement authorities will continue to face significant obstacles in proving this element, resulting in a norm that, despite its potential to offer broader legal protection, becomes weakened in both function and effectiveness.⁶⁵ A refined legal formulation would enhance legal certainty, promote consistency in judicial application, and ensure that the extensive economic damage caused by corruption is no longer overlooked in enforcement.⁶⁶

The Concept of State Loss in Price-Related Corruption Cases in Singapore

Singapore is widely recognised as one of the least corrupt countries in the world, scoring 84/100 in the 2025 Corruption Perceptions Index (CPI) and maintaining an average score of 88.59 since 1995. This achievement is not merely the result of stringent law enforcement, but rather the outcome of a comprehensive anti-corruption strategy built upon four foundational pillars: effective laws, effective enforcement, effective administration, and effective public support. These pillars reinforce one another and are sustained by a consistent and long-standing political will, dating back to the early administration of the People's Action Party. A crucial component of Singapore's success lies in its highly systematic legal design, particularly the Prevention of Corruption Act 1960 (PCA), which, from the outset, adopted a markedly different paradigm compared to many developing countries, including Indonesia.⁶⁷ The PCA places gratification at the core of corrupt conduct and does not treat state financial loss as an element of the offence. This creates a simpler, more predictable, and more efficient evidentiary framework, especially in price-related corruption cases such as price inflation, tender manipulation, and artificial cost escalation in public projects.⁶⁸ Under Singapore's system, prosecutors are not required to prove quantifiable state financial losses or broader economic losses, concepts that are often abstract, contested, and methodologically complex. Instead, the prosecution must establish only the existence of gratification and the presence of corrupt intent. As a result, the evidentiary process becomes more focused on the act of bribery and the underlying power relations, rather than on

⁶³ Nima Norouzi, 'A Practical and Analytic View on Legal Framework of Circular Economics as One of the Recent Economic Law Insights: A Comparative Legal Study', *Circular Economy and Sustainability*, 2.3 (2022), 961–86 <<https://doi.org/10.1007/s43615-022-00147-z>>.

⁶⁴ Charis E. Kubrin and Rebecca Tublitz, 'How to Think about Criminal Justice Reform: Conceptual and Practical Considerations', *American Journal of Criminal Justice*, 47.6 (2022), 1050–70 <<https://doi.org/10.1007/s12103-022-09712-6>>.

⁶⁵ Tina B. Craddock and Grace Telesco, 'Police Stress and Deleterious Outcomes: Efforts Towards Improving Police Mental Health', *Journal of Police and Criminal Psychology*, 37.1 (2022), 173–82 <<https://doi.org/10.1007/s11896-021-09488-1>>.

⁶⁶ Kateryna Komissaryuk and Hasan Güngör, 'Does Strengthening the Rule of Law Foster Trade Openness in the Organization for Security and Co-Operation in Europe and Other European Countries?', *The American Journal of Economics and Sociology*, 85.1 (2026), 83–95 <<https://doi.org/10.1111/ajes.70002>>.

⁶⁷ Mohamad Sukarno, Mike Joy Rodriguez and Nursamsiyah Nursamsiyah, 'E-Government Development on Control Corruption: A Lesson Learned from Singapore', *Journal of Governance and Public Policy*, 11.3 (2024), 271–86 <<https://doi.org/10.18196/jgpp.v11i3.21447>>.

⁶⁸ Jon S.T. Quah, 'Lee Kuan Yew's Role in Minimising Corruption in Singapore', *Public Administration and Policy*, 25.2 (2022), 163–75 <<https://doi.org/10.1108/PAP-04-2022-0037>>.



technical debates over loss-calculation formulas, which frequently dominate proceedings in Indonesia.⁶⁹

Furthermore, the PCA classifies corruption offences based on the status of the perpetrator, distinguishing between public officials and private-sector agents.⁷⁰ Sections 5 and 6 set out the general prohibitions on corrupt conduct and the rules governing principal-agent relationships, reflecting Singapore's position that corruption in the private sector is no less detrimental than corruption involving public officials.⁷¹ This contrasts with Indonesia, which categorises corruption offences according to the legal construction of the act, such as state financial loss, bribery, or gratification resulting in evidentiary processes that are often convoluted due to the need to establish multiple complex elements.⁷² The PCA further strengthens the integrity of public procurement through Section 7, which imposes heavier penalties when corrupt acts involve government contracts or state tenders.⁷³ In the context of price-related corruption, this provision is particularly significant because it treats price manipulation as an act that directly undermines procurement integrity, without requiring proof that the value of goods or services resulted in a quantifiable financial loss to the state.⁷⁴ One of the PCA's most progressive instruments is the presumption of corruption set out in Section 8. When a public official receives gratification, the law presumes that it was given corruptly unless the official can prove otherwise.⁷⁵ This limited reverse burden of proof significantly narrows the scope of available defences and enhances the efficiency of prosecution. This mechanism is reinforced by Section 20, which obliges every public official to report any offer of a bribe.⁷⁶ Failure to comply constitutes a criminal offence, thereby cultivating a strong culture of integrity and creating an effective reporting pathway. By comparison, Indonesia recognizes a reverse burden of proof only in a very narrow context, primarily concerning illicit enrichment and even then, its application remains limited and fragmented. Singapore's framework, therefore, is far more systematic and preventive in addressing corruption arising from price manipulation and transactional misconduct.⁷⁷

All corruption cases in Singapore are adjudicated by the ordinary courts, specifically the State Courts of Singapore and the Supreme Court, without the establishment of a specialised anti-corruption court. Despite the absence of a dedicated tribunal, Singapore's judicial system is widely regarded as highly effective, supported by the professionalism of judges,

⁶⁹ Aristo M Pangaribuan, 'Truth, Bias, and Abuse of Power: How Indonesia's Evidentiary Threshold Shapes Criminal Justice', *The International Journal of Evidence & Proof*, 2025 <<https://doi.org/10.1177/13657127251389628>>.

⁷⁰ Jon S.T. Quah, 'Leadership and Culture in Combating Corruption: A Comparative Analysis', *Public Administration and Policy*, 25.2 (2022), 193–207 <<https://doi.org/10.1108/PAP-05-2022-0043>>.

⁷¹ Erika Emilia Putri, Ninne Zahara Silviani and Tantimin Tantimin, 'Mutual Legal Assistance in Corruption Offenses' Asset Recovery: A Comparative Study between Indonesia and Singapore', *Uti Possidetis: Journal of International Law*, 6.2 (2025), 260–77 <<https://doi.org/10.22437/up.v6i2.40835>>.

⁷² Ciprian Caesar and others, 'Reconstructing the Meaning of State Losses in Corruption Crimes: A Progressive Legal Perspective', *Architecture Image Studies*, 6.3 (2025), 1823–34 <<https://doi.org/10.62754/ais.v6i3.524>>.

⁷³ Mahmoud Shiri and Mai Nguyen, 'Singapore's Commitment to Combating Corruption', in *The Palgrave Encyclopedia of Social Marketing* (Cham: Springer International Publishing, 2024), pp. 1–8 <https://doi.org/10.1007/978-3-030-14449-4_177-1>.

⁷⁴ Mahdi Abolfazly, 'Combating Administrative Corruption: A Comparative Study of Frameworks in New Zealand and Singapore', *Juris Gentium Law Review*, 9.2 (2023), 29–42. <<https://journal.ugm.ac.id/jurisgentiumlaw/article/view/94549>>

⁷⁵ Vedio Rafif Nur Dhaifullah and M. Ramadhana Alfarizi, 'A Comparative Study of the Law on Handling Corruption Crimes in Indonesia and Singapore', *Widya Gama Law Review*, 1.2 (2024), 30–35 <<https://doi.org/10.31328/wglr.v1i2.595>>.

⁷⁶ Januar Rahadian Mahendra, Edwin Setiawan and Arbend Ficasso Van Hellend, 'Corruption Eradication in Four Asian Countries: A Comparative Legal Analysis', *Journal of Law, Environmental and Justice*, 2.2 (2024), 162–84 <<https://doi.org/10.62264/jlej.v2i2.98>>.

⁷⁷ Stephen Ojeka and others, 'Corruption Perception, Institutional Quality and Performance of Listed Companies in Nigeria', *Helikon*, 5.10 (2019), e02569 <<https://doi.org/10.1016/j.helikon.2019.e02569>>.



sufficient institutional resources, and efficient case management.⁷⁸ Judicial independence is constitutionally guaranteed and reinforced through an appointment mechanism involving the President of Singapore, the Prime Minister of Singapore, and the Council of Presidential Advisers. This independence plays a critical role in combating corruption, ensuring that political actors or external parties cannot interfere with judicial proceedings.⁷⁹ Singapore also relies on the Corrupt Practices Investigation Bureau (CPIB), which occupies a central position in anti-corruption enforcement. CPIB enjoys institutional independence and has, since its establishment, demonstrated impartiality by refraining from being used as a tool to target political opponents or advance partisan interests. Its autonomy is central to maintaining public trust and ensuring that corruption investigations are conducted free from political influence.⁸⁰ Moreover, the courts recognise the seriousness of corruption and adopt a preventive stance by imposing substantial fines and custodial sentences to deter offenders and promote transparency in support of the rule of law. This institutional design, characterized by independence, impartial enforcement, and strict judicial sanctions reinforces the message that all forms of corruption, including price-related corruption, will be handled swiftly, decisively, and with zero tolerance.⁸¹

From the regulatory framework and its implementation, it is evident that Singapore adopts an approach that does not place “state loss” as a pivotal element in combating corruption.⁸² The absence of any requirement to calculate state financial loss or national economic loss allows price-related corruption cases to be handled more straightforwardly, focusing directly on the core act of bribery. This stands in sharp contrast to Indonesia, which relies heavily on proving state loss and distinguishes between losses to state finances and losses to the national economy, an approach that generates significant implementation challenges, methodological disputes, and inconsistencies in judicial decisions.⁸³ Therefore, the Singapore model illustrates an alternative paradigm that prioritises corrupt intent and the power relations underlying corrupt transactions, rather than complex assessments of state loss that frequently undermine evidentiary success in Indonesia. This approach provides an important reference point for Indonesia in reframing its state-loss policy for price-related corruption cases.⁸⁴

Reframing State Loss Policy in Price-Related Corruption Cases

The concept of state economic loss requires a more rigorous and systematic interpretation, particularly for three main reasons.⁸⁵ First, the meaning of “harming the national economy” under Indonesia’s anti-corruption law is conceptually aligned with the

⁷⁸ Olim Narzullayev and others, ‘Integrating Environmental Monitoring Policy on State Control Frameworks for Energy Security’, *Journal of Human Rights, Culture and Legal System*, 5.3 (2025), 982–1014 <<https://doi.org/10.53955/jhcls.v5i3.720>>.

⁷⁹ Aryuni Yuliantiningsih and others, ‘From Illegal, Unreported and Unregulated Fishing to Transnational Organised Crime in Fishery from an Indonesian Perspective’, in *ASEAN International Law* (Singapore: Springer Nature Singapore, 2022), pp. 481–502 <https://doi.org/10.1007/978-981-16-3195-5_27>.

⁸⁰ Maria-Ana Georgescu, ‘Unethical Aspects and the Recent Manifestation of Corruption in Romanian Public Administration’, *Procedia Economics and Finance*, 15 (2014), 452–58 <[https://doi.org/10.1016/S2212-5671\(14\)00480-8](https://doi.org/10.1016/S2212-5671(14)00480-8)>.

⁸¹ Mabroor Mahmood, ‘Corruption in Civil Administration: Causes and Cures’, *Humanomics*, 21.3 (2005), 62–84 <<https://doi.org/10.1108/eb018905>>.

⁸² Kartina Pakpahan and others, ‘Comparison Of The Death Penalty For Perpetrators Of Corruption In Indonesia, Malaysia And Singapore’, *Awang Long Law Review*, 5.1 (2022), 235–40 <<https://doi.org/10.56301/awl.v5i1.555>>.

⁸³ Javiera Araya-Moreno, ‘How to Not Have to Know: Legal Technicalities and Flagrant Criminal Offenses in Santiago, Chile’, *Law & Society Review*, 56.3 (2022), 329–43 <<https://doi.org/10.1111/lasr.12624>>.

⁸⁴ Rustamaji Muhammad and others, ‘The Reduction of Criminal Justice Policy in Indonesia: Justice versus Virality’, *Journal of Human Rights, Culture and Legal System*, 5.2 (2025), 442–72 <<https://doi.org/10.53955/jhcls.v5i2.637>>.

⁸⁵ Cecilia Silvestri and others, ‘Toward a Framework for Selecting Indicators of Measuring Sustainability and Circular Economy in the Agri-Food Sector: A Systematic Literature Review’, *The International Journal of Life Cycle Assessment*, 29.8 (2024), 1446–84 <<https://doi.org/10.1007/s11367-022-02032-1>>.



economic principles enshrined in Article 33 of the 1945 Constitution.⁸⁶ Second, the element of state economic loss cannot be equated with state financial loss, the latter having a clear and established definition under the State Treasury Law, the State Finance Law, and the Law on the Audit Board of Indonesia. Consequently, the scope of state economic loss must be understood more broadly.⁸⁷ Third, from an economic perspective, the notion of national economy as referenced in the Anti-Corruption Law may be interpreted as the overall condition of Indonesia's economic system, measured through state revenue or national income, with Gross Domestic Product (GDP) serving as the primary parameter.⁸⁸

Given these considerations, reformulating the legal concept of state loss, particularly its economic element, is an urgent and strategic necessity in the current reform of criminal law.⁸⁹ A clearer formulation is required to ensure legal certainty consistent with the principle of legality, considering that the concept of national economy is extensively broad and often generates interpretive problems in practice.⁹⁰ These problems arise from the ambiguous meaning of the term, the absence of clear normative boundaries, the overlap between the element of unlawfulness and other criminal acts, the reliance on estimative or potential loss calculations, and the absence of a standardised method for determining the magnitude of economic loss.⁹¹

First, the Anti-Corruption Law lacks a clear definition delimiting the scope of state economic loss.⁹² The current formulation blurs the line between financial loss and broader economic harm, a conceptual weakness that inevitably complicates evidentiary processes during investigation and trial.⁹³ When an element of a criminal offence is drafted in broad and indeterminate terms, it undermines the *lex certa* principle of legality, resulting in legal uncertainty,⁹⁴ inconsistent judicial interpretations, and a heightened risk of over-criminalisation or discretionary abuse.⁹⁵ Thus, a comprehensive reframing of the concept is required. Legislators must develop measurable parameters, objective indicators, and empirically verifiable boundaries to distinguish economic loss from administrative state

⁸⁶ Julianus Edwin Latupeirissa and Juanrico Alfaromona Sumarezs Titahelu, 'Optimization of Criminal Justice in Identifying Corruption Patterns in Government Administration and Development in Maluku', *Jurnal Pembangunan Hukum Indonesia*, 7.1 (2025), 79–97 <<https://doi.org/10.14710/jphi.v7i1.79-97>>.

⁸⁷ Warkhatun Najidah, I Gusti Ayu Ketut Rachmi Handayani and Riawan Tjandra, 'The Legal Certainty of Determining State Financial Losses in BUMN', in *Proceedings of the International Conference On Law, Economic & Good Governance (ICLAW 2023)*, 2024, pp. 222–26 <https://doi.org/10.2991/978-2-38476-218-7_36>.

⁸⁸ Ade Paranata, 'A Systematic Literature Review of Anti-Corruption Policy: A Future Research Agenda in Indonesia', *Public Organization Review*, 25.3 (2025), 1181–1214 <<https://doi.org/10.1007/s11115-025-00847-8>>.

⁸⁹ Kadir Zul Khaidir and others, 'Reformulation of Criminal Policy on Sharia Economic Crimes: Integrating Maqāsid Principle into Contemporary Islamic Criminal Law', *Current Advanced Research on Sharia Finance and Economic Worldwide*, 5.1 (2025) <<https://doi.org/https://doi.org/10.55047/cashflow.v5i1.2119>>.

⁹⁰ Vanja Carlsson, 'Legal Certainty in Automated Decision-Making in Welfare Services', *Public Policy and Administration*, 40.2 (2025), 302–21 <<https://doi.org/10.1177/09520767231202334>>.

⁹¹ Dinoroy Marganda Artonang and others, 'Extensive Jurisdiction of State Administrative Courts in Indonesia: Interpretation and Legal Coherence Issues', *Public Integrity*, 27.3 (2025), 287–99 <<https://doi.org/10.1080/10999922.2023.2290750>>.

⁹² Thomas Duke Labik Amanquandor, 'Limitations of the International Approach to Anti-Corruption: A Systematic Review of South Africa's Compelling Case of Failing Anti-Corruption', *Crime, Law and Social Change*, 82.3 (2024), 493–516 <<https://doi.org/10.1007/s10611-024-10152-y>>.

⁹³ Sara Brightman and Emily Lenning, 'Advancing the Trifecta: An Integrated Theoretical Framework for Understanding Violence', *Victims & Offenders*, 20.5–6 (2025), 814–40 <<https://doi.org/10.1080/15564886.2025.2488003>>.

⁹⁴ Petra Bárd and Viktor Zoltán Kazai, 'Enforcement of a Formal Conception of the Rule of Law as a Potential Way Forward to Address Backsliding: Hungary as a Case Study', *Hague Journal on the Rule of Law*, 14.2–3 (2022), 165–93 <<https://doi.org/10.1007/s40803-022-00182-w>>.

⁹⁵ Viacheslav Tuliakov, 'Transnational Criminal Law, Sovereignty and International Justice: Harmonization Challenges and Policy Evolution', *International Annals of Criminology*, 63.2 (2025), 383–405 <<https://doi.org/10.1017/cri.2025.10076>>.



finances.⁹⁶ Clarifying these boundaries is essential to harmonise the norm with legal certainty, substantive justice, and human rights protections, while preventing arbitrary or expansive interpretations by law enforcement.⁹⁷ A refined definition should also reflect the historical and theoretical foundations of the concept and identify the core characteristics of economic life relevant to democratic economic principles, enabling a more precise assessment of state economic loss.⁹⁸

Second, there is an urgent need to standardise methodologies for calculating state economic loss.⁹⁹ The absence of standardised methods has resulted in inconsistent assessments across cases and divergences among investigators, prosecutors, auditors, and judges.¹⁰⁰ The Anti-Corruption Law must explicitly state that economic loss can only serve as a basis for criminal liability if it constitutes an actual, demonstrable loss measured through scientifically recognised and standardised methods.¹⁰¹ This approach strengthens objectivity and ensures that loss determinations do not rely on speculative assumptions or hypothetical projections.¹⁰² To reinforce legal certainty, the law should mandate the issuance of implementing regulations, such as Government Regulations that detail economic parameters, procedural mechanisms for calculating economic loss, and the specific sectors considered strategic to the national economy.¹⁰³ Additionally, the law must identify the institution legally authorised to assess economic loss, thereby preventing overlapping authority, conflicting calculations, and institutional disputes.¹⁰⁴ Because the economic consequences of corruption often extend beyond financial dimensions, affecting competitiveness, market dynamics, and systemic efficiency, calculations must involve multidisciplinary expertise, including legal scholars, macroeconomists, and public finance specialists.¹⁰⁵

Third, it is necessary to expand the interpretation of asset recovery and restitution mechanisms to encompass the full extent of economic loss.¹⁰⁶ Although Article 18 of the

⁹⁶ Silvia Iacuzzi, 'An Appraisal of Financial Indicators for Local Government: A Structured Literature Review', *Journal of Public Budgeting, Accounting & Financial Management*, 34.6 (2022), 69–94 <<https://doi.org/10.1108/JPBAFM-04-2021-0064>>.

⁹⁷ Tara Davenport and Anam Soomro, 'Challenges of Harmonization: Critically Assessing Systemic Integration in Human Rights Law', *Journal of International Law & Human Rights*, 2.1 (2023) <<https://doi.org/https://doi.org/10.62585/ilhr.v2i1.78>>.

⁹⁸ Manolis Manioudis and Giorgos Meramveliotakis, 'Broad Strokes towards a Grand Theory in the Analysis of Sustainable Development: A Return to the Classical Political Economy', *New Political Economy*, 27.5 (2022), 866–78 <<https://doi.org/10.1080/13563467.2022.2038114>>.

⁹⁹ David Roiz and others, 'The Rising Global Economic Costs of Invasive Aedes Mosquitoes and Aedes-Borne Diseases', *Science of The Total Environment*, 933 (2024), 173054 <<https://doi.org/10.1016/j.scitotenv.2024.173054>>.

¹⁰⁰ Muhamad Yofhan Wibianto, Hartiwiningsih Hartiwiningsih and I Gusti Ayu Ketut Rachmi Handayani, 'Real Justice, Real Impact with the Prosecutors in Action', *Journal of Human Rights, Culture and Legal System*, 5.3 (2025), 1015–41 <<https://doi.org/10.53955/jhcls.v5i3.804>>.

¹⁰¹ Hibnu Nugroho and others, 'Asset Seizure as an Effort to Recover State Assets Resulting from Criminal Corruption', *Journal of Law and Legal Reform*, 7.1 (2026), 161–202 <<https://doi.org/10.15294/jllr.v7i1.40778>>.

¹⁰² Giuseppe Sassano, 'The Holistic View in Forecasting: A Conceptual Framework to Analyze and Mitigate Cost Underestimation Arising from Optimism Bias', *Project Leadership and Society*, 6 (2025), 100177 <<https://doi.org/10.1016/j.plas.2025.100177>>.

¹⁰³ Bambang Ali Kusumo and others, 'Corporate Crime Prevention Through Sustainable Governance and Regulatory Reform', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 3.3 (2025), 616–40 <<https://doi.org/10.53955/jsderi.v3i3.168>>.

¹⁰⁴ Monika Berg and Jan Olsson, 'Managing Public Value Conflicts – Institutional Strategies and the Greening of Public Pension Funds', *Scandinavian Journal of Management*, 39.4 (2023), 101301 <<https://doi.org/10.1016/j.scaman.2023.101301>>.

¹⁰⁵ Kamer-Ainur Aivaz, Iulia Oana Florea and Ionela Munteanu, 'Economic Fraud and Associated Risks: An Integrated Bibliometric Analysis Approach', *Risks*, 12.5 (2024), 74 <<https://doi.org/10.3390/risks12050074>>.

¹⁰⁶ Laurence R. Helfer, Cecily Rose and Rachel Brewster, 'Flexible Institution Building in the International Anti-Corruption Regime: Proposing a Transnational Asset Recovery Mechanism', *American Journal of International Law*, 117.4 (2023), 559–600 <<https://doi.org/10.1017/ajil.2023.32>>.



Anti-Corruption Law provides three restitution tools, asset seizure, compensation payments, and revocation of rights, these instruments remain focused on recovering the proceeds of crime.¹⁰⁷ Such a narrow focus fails to capture broader economic and social damages, including systemic disruption, institutional decay, market distortion, and long-term economic inefficiencies. Therefore, asset recovery and restitution mechanisms must be interpreted to include both direct and indirect economic losses, including long-term structural effects on economic stability and governance. This requires independent expert involvement with specialised knowledge in public economics, national finance, and risk analysis to ensure that valuation is objective and scientifically defensible.¹⁰⁸

Based on this reformulation, future reforms to Indonesia's anti-corruption framework must prioritise clarity, precision, and adaptability. A refined concept of state economic loss must be grounded in a clear, testable definition, standardised methodologies, and comprehensive recovery mechanisms capable of capturing wide-ranging economic harm.¹⁰⁹ Such reforms will uphold the *lex certa* principle, reduce opportunities for arbitrary enforcement, and strengthen evidentiary processes through objective and scientifically sound assessments.¹¹⁰ Moreover, harmonising legal and economic perspectives is essential to ensure that loss assessments reflect the real economic impact of corruption. Interdisciplinary collaboration, spanning public economics, state finance, auditing, and risk analysis, will provide a robust empirical foundation for determining loss and designing appropriate recovery measures. Ultimately, a reformed legal framework, supported by standardised calculation methods and expanded restitution mechanisms, is expected to generate a paradigm shift in addressing corruption. The focus will move beyond punitive measures and simple asset recovery toward restoring broader economic functions, strengthening governance structures, and rebuilding public trust. Through these reforms, the concept of state economic loss can be addressed more proportionately, justly, and sustainably, aligning with long-term national interests.¹¹¹

Conclusion

This study concludes that, first, the ambiguity of the state-loss norm has made it exceedingly difficult to prove national economic loss in corruption cases. Judges tend to recognise only financial losses to the state while disregarding broader economic losses, resulting in court decisions that fail to capture the far greater macroeconomic impact generated by corruption. Second, Singapore does not treat state loss as an element of corruption. Consequently, the prosecution of price-related corruption focuses on gratification and the perpetrator's corrupt intent, enabling a simpler, more coherent, and more effective enforcement process. This approach demonstrates that a corruption-intent-based model is more consistent and efficient than Indonesia's model, which relies on complex calculations. Third, there is an urgent need to reframe the concept of state loss in Indonesia through three key normative reforms establishing a clear and operational definition of national economic loss within the anti-corruption statute; standardising methodological tools for calculating economic losses; and expanding the interpretation and application of asset-forfeiture instruments and restitution mechanisms. Such reframing is

¹⁰⁷ Georgios Pavlidis, 'Global Sanctions against Corruption and Asset Recovery: A European Approach', *Journal of Money Laundering Control*, 26.1 (2023), 4–13 <<https://doi.org/10.1108/JMLC-10-2021-0120>>.

¹⁰⁸ Ke Sun, Olatunde Julius Omokanmi and Abdulrahman Alomair, 'Broken Systems, Stolen Futures: Corruption, Weak Governance, and Accountability Failures in Africa's Sustainable Development Crisis', *Sustainable Development*, 2025 <<https://doi.org/10.1002/sd.70469>>.

¹⁰⁹ Constantinos Challoumis, Nikolaos Eriotis and Dimitrios Vasiliou, 'Social Movements' Impact on the Greek Economy During the Financial Crisis', *Economies*, 13.9 (2025), 269 <<https://doi.org/10.3390/economies13090269>>.

¹¹⁰ Matthew Gillett, 'Ecocide, Environmental Harm and Framework Integration at the International Criminal Court', *The International Journal of Human Rights*, 29.6 (2025), 1009–45 <<https://doi.org/10.1080/13642987.2024.2433660>>.

¹¹¹ Elisabeth Sundari, Hilaire Tegnan and Muhammad Rizqi Alfarizi Ramadhan.



essential to ensure legal certainty through measurable loss-assessment standards, broadened recovery instruments, and a more precise normative framework. Together, these reforms would enable a more accurate, equitable, and comprehensive system for enforcing anti-corruption law.

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