

Where Does Maladministration End and Corruption Begin? Constitutional Boundaries After Constitutional Court Decision No. 66/PUU-XXIV/2026: A Fiqh Siyash Perspective

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ABSTRAK

Penelitian ini mengkaji garis demarkasi antara maladministrasi dan tindak pidana korupsi pasca terbitnya Putusan Mahkamah Konstitusi Nomor 66/PUU-XXIV/2026, dengan menggunakan kasus pengadaan Chromebook di Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi (Kemendikbudristek) tahun anggaran 2020–2022 sebagai objek studi utama. Penelitian hukum normatif ini memadukan pendekatan perundang-undangan (statutory approach), pendekatan konseptual (conceptual approach), dan pendekatan kasus (case approach). Kebaruan penelitian ini terletak pada konstruksi Model Demarkasi Empat Dimensi yang secara sistematis menguji kasus konkret menggunakan empat parameter kumulatif: (1) ada tidaknya mens rea; (2) ada tidaknya keuntungan pribadi/pihak ketiga; (3) terbukti tidaknya actual loss secara finansial; dan (4) ada tidaknya kegagalan mekanisme administratif. Hasil penelitian menunjukkan bahwa Putusan MK Nomor 66/PUU-XXIV/2026 menciptakan parameter kuantitatif yang lebih objektif melalui penyelarasan frasa “kerugian negara” menjadi “kerugian keuangan negara” dalam Pasal 20 ayat (5) dan (6) Undang-Undang Nomor 30 Tahun 2014, namun sekaligus berpotensi mempersempit fungsi korektif hukum administrasi. Pengujian kasus Chromebook menggunakan model demarkasi ini membuktikan bahwa keempat parameter terpenuhi secara kumulatif, sehingga transformasi dari maladministrasi ke korupsi secara yuridis dapat dibenarkan. Kendati demikian, penelitian ini mengkritisi absennya mekanisme pra-yudisial melalui APIP yang mestinya wajib ditempuh sebelum penyidikan pidana dimulai. Selain itu, kajian ini menyoroti relevansi prinsip amanah dan mekanisme hisbah dalam fiqh siyash sebagai landasan normatif yang konvergen dengan semangat administrative-first yang dikandung Putusan MK No. 66/PUU-XXIV/2026 dalam membangun tata kelola pemerintahan yang akuntabel. Penelitian merekomendasikan pembentukan regulasi pelaksana Putusan MK No. 66/PUU-XXIV/2026 yang mengatur mandatory administrative gateway dan standardisasi metodologi audit kerugian negara.

Kata kunci: Maladministrasi; Korupsi; Kerugian Keuangan Negara; Putusan MK No. 66/PUU-XXIV/2026; Kasus Chromebook

ABSTRACT

This study examines the line of demarcation between maladministration and criminal corruption following the issuance of Constitutional Court Decision Number 66/PUU-XXIV/2026, utilizing the Chromebook procurement case at the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) for the 2020–2022 fiscal period as its primary object of study. Employing a normative legal research method combining statutory, conceptual, and case approaches, this study's novelty lies in the construction of a Four-Dimensional Demarcation Model that systematically tests concrete cases using four cumulative parameters: (1) presence of mens rea;

(2) existence of personal/third-party benefit; (3) proven actual financial loss; and (4) failure of administrative corrective mechanisms. Findings reveal that the Constitutional Court's decision establishes clearer quantitative parameters by aligning the phrase "state loss" with 'state financial loss in Article 20 paragraphs (5) and (6) of Law No. 30 of 2014, while potentially narrowing the corrective function of administrative law. Application of the demarcation model to the Chromebook case confirms that all four parameters are cumulatively satisfied, legally justifying the transformation from maladministration to criminal corruption. Nonetheless, this study criticizes the absence of a mandatory pre-judicial APIP assessment gateway for criminal investigations. Furthermore, this study highlights the relevance of the Islamic principles of amanah (trustworthiness) and hisbah (supervisory oversight) in fiqh siyasah as a normative foundation convergent with the administrative-first ethos embedded in Constitutional Court Decision No. 66/PUU-XXIV/2026. The study recommends enacting implementing regulations for Constitutional Court Decision No. 66/PUU-XXIV/2026 that establish a mandatory administrative gateway and standardize state loss audit methodologies.

Keywords: Maladministration; Corruption; State Financial Loss; Constitutional Court Decision No. 66/PUU-XXIV/2026; Chromebook Case.

Introduction

The relationship between State Administrative Law (SAL) and special criminal law, particularly corruption offenses, represents one of the most dynamic yet problematic intersections in Indonesia's system of public governance (Sofyanoor, 2022). The ambiguity surrounding the boundary between these two legal domains has given rise to the phenomenon of policy criminalization, whereby the discretionary decisions of public officials are treated as criminal offenses solely because they produce financial consequences, without adequately considering the existence of mens rea or the intention to obtain unlawful personal benefit (Fazry, 2023). This phenomenon has generated a chilling effect—a systemic fear that discourages public officials from making innovative policy decisions, thereby contributing to bureaucratic stagnation and impeding public development due to concerns over potential criminal prosecution (Aji, 2024). Conversely, allowing every administrative irregularity to be resolved exclusively through administrative mechanisms, without rigorous legal screening, creates opportunities for impunity by enabling corrupt actors to conceal criminal conduct under the guise of administrative discretion (Firmansyah et al., 2026). This tension constitutes the central issue addressed in the present study.

The vulnerability of public procurement (Government Procurement of Goods and Services/GPGS) to irregularities has been consistently documented by various oversight institutions. Data from the Indonesian Corruption Eradication Commission (KPK) indicate that approximately 25% of all corruption cases investigated between 2004 and 2025 were directly associated with the public procurement sector (KPK, 2026). Meanwhile, the Ombudsman of the Republic of Indonesia recorded 10,837 public complaints throughout 2024, the majority of which concerned procedural deficiencies in public service delivery

and sectoral procurement practices classified as maladministration (Ombudsman RI, 2024).

Among the numerous procurement scandals that have attracted public attention, the Chromebook procurement project undertaken by the Ministry of Education, Culture, Research, and Technology (MoECRT) during the 2020–2022 fiscal years provides one of the clearest illustrations of systemic failure arising from the conflation of administrative and criminal law (Wulandari, 2025). The educational digitalization program, valued at IDR 9.3 trillion and designed to facilitate distance learning during the COVID-19 pandemic, ultimately culminated in criminal proceedings involving former Minister of Education Nadiem Makarim and several senior ministry officials. An investigative audit conducted by the Financial and Development Supervisory Agency (BPKP) estimated state financial losses at approximately IDR 1.98 trillion (Attorney General's Office of the Republic of Indonesia, 2025; *Detik.com*, July 16, 2025). On 30 June 2026, the Jakarta Central Corruption Court sentenced Nadiem Makarim to ten years of imprisonment (Kompas TV, 2026).

To address the longstanding juridical tension between the administrative and criminal law regimes, the Constitutional Court of the Republic of Indonesia issued Decision No. 66/PUU-XXIV/2026, which specifically harmonized the phrase "state losses" in Article 20 paragraphs (5) and (6) of Law No. 30 of 2014 on Government Administration by replacing it with the more precise term "state financial losses" (Constitutional Court of the Republic of Indonesia, 2026). This decision represents a logical continuation of the jurisprudence established in Constitutional Court Decision No. 25/PUU-XIV/2016, which affirmed the actual loss doctrine as the governing standard for determining state financial losses in corruption cases (Fatkhurohman & Kurniawan, 2017).

Research Position and Novelty. Although numerous studies have examined the relationship between State Administrative Law and anti-corruption law (Sofyanoor, 2022; Aji, 2024; Mandasari et al., 2023), and several scholars have analyzed the Chromebook procurement case from the perspectives of forensic accounting (Jayadi et al., 2026) and sociology of law (Refansa & Azhar, 2025), no previous study has specifically investigated the implications of Constitutional Court Decision No. 66/PUU-XXIV/2026 for redefining the legal boundary between maladministration and corruption through the examination of a concrete case using a structured demarcation framework. This research seeks to fill that gap. Its principal theoretical contribution lies in the formulation of the Four-Dimensional Demarcation Model (FDDM), an analytical framework designed to systematically distinguish whether a particular case falls within the domain of administrative law or criminal law. Furthermore, the study proposes strengthening the role of the Government Internal Supervisory Apparatus (APIP) as a mandatory administrative gateway, an institutional mechanism directly inspired by the normative spirit of Constitutional Court Decision No. 66/PUU-XXIV/2026.

Based on the foregoing background, this study addresses two principal research questions. First, how does Constitutional Court Decision No. 66/PUU-XXIV/2026 redefine the demarcation between maladministration and corruption from the perspective of State Administrative Law, particularly through its amendment of Article 20 paragraphs (5) and (6) of the Government Administration Law? Second, how can the proposed Four-Dimensional Demarcation Model be applied to analyze the Chromebook procurement case within the Ministry of Education, Culture, Research, and Technology, and what legal implications and policy recommendations emerge from such an analysis?

From a theoretical standpoint, this study is grounded in four principal conceptual frameworks. First, it adopts the doctrines of *fautes de service* (service-related liability) and *faute personnelle* (personal liability) derived from French administrative law, as elaborated by Ridwan HR (2007). Under this doctrine, when a public official commits procedural errors within the scope of official duties without personal motive, legal responsibility rests with the administrative institution (*faute de service*). Conversely, when an official intentionally abuses authority for personal enrichment, responsibility shifts to the individual (*faute personnelle*), thereby falling within the sphere of criminal law. Second, the study relies on the actual loss versus potential loss doctrine reaffirmed in Constitutional Court Decision No. 25/PUU-XIV/2016, which requires that state financial losses in corruption cases be actual, quantifiable, and supported by a legally valid audit (Fatkhurohman & Kurniawan, 2017). Third, it incorporates the Juridical Filtering Model proposed by Firmansyah et al. (2026), which positions the Government Internal Supervisory Apparatus (APIP) as the mandatory institutional gateway for preliminary administrative assessment before any escalation to criminal investigation.

Building upon this framework, the present study develops the Four-Dimensional Demarcation Model (FDDM) as a more comprehensive analytical instrument. Finally, from the perspective of *fiqh siyasah*, every public official is regarded as a trustee (*amīn*) entrusted with safeguarding public assets, which in the Islamic legal tradition are conceptualized as part of the Bayt al-Māl (public treasury). Consequently, the exercise of governmental authority is not merely an administrative responsibility but also an ethical and fiduciary obligation aimed at preserving public wealth in accordance with the principles of justice, accountability, and the public interest (*maṣlaḥah*).

Research Methodology

This study employs a normative legal research (doctrinal legal research) methodology, focusing on the examination of statutory provisions, legal principles, and judicial doctrines within Indonesia's legal system (Wulandari, 2025). The research aims to analyze the legal boundary between maladministration and corruption by assessing the coherence and interpretation of relevant legal norms, particularly following Constitutional Court Decision No. 66/PUU-XXIV/2026.

To achieve this objective, the study integrates three complementary approaches. First, a statutory approach is used to examine the hierarchy, consistency, and interaction of legislation governing public administration, public procurement, and anti-corruption law. Second, a conceptual approach is employed to analyze key doctrines of State Administrative Law, including administrative discretion, *faute de service*, *faute personnelle*, and the actual loss doctrine, as well as their relevance to determining administrative and criminal liability. Third, a case approach is applied through an in-depth legal analysis of the Chromebook procurement case, which serves as the leading case for evaluating the practical implications of Constitutional Court Decision No. 66/PUU-XXIV/2026.

Legal materials consist of primary sources, including statutes, Constitutional Court decisions, Supreme Court jurisprudence, and other relevant legal instruments, complemented by secondary sources such as scholarly books, journal articles, and expert commentaries. The collected materials are analyzed using qualitative legal reasoning through descriptive, interpretative, and systematic methods to formulate a structured analytical framework capable of distinguishing maladministration from corruption. The findings are ultimately synthesized into the proposed Four-Dimensional Demarcation Model (FDDM) as an analytical tool for assessing whether a public procurement case falls within the domain of administrative law or criminal law.

Results and Discussion

Constitutional Court Decision No. 66/PUU-XXIV/2026: A Doctrinal Analysis and Normative Critique

The most significant aspect of Constitutional Court Decision No. 66/PUU-XXIV/2026 is its conditional reinterpretation of the phrase “state losses” contained in Article 20(5) and Article 20(6) of Law No. 30 of 2014 on Government Administration. Following the decision, these provisions must be construed as referring to the “recovery of state financial losses,” thereby limiting administrative recovery exclusively to financial losses that are actual, quantifiable, and established through a legally valid audit. This interpretation harmonizes the terminology throughout Article 20, as Article 20(2)(c), Article 20(4), Article 20(5), and Article 20(6) now consistently employ the phrase “state financial losses.” In doing so, the Court eliminated the previous *contradictio in terminis*, which had generated ambiguity and legal uncertainty in the interpretation of the Government Administration Law (Constitutional Court of the Republic of Indonesia, 2026).

In its *ratio decidendi*, the Court articulated two fundamental principles. First, the determination of mens rea falls exclusively within the jurisdiction of criminal courts and cannot be inferred merely from the interpretation of administrative law provisions. Accordingly, the inclusion of the term “state financial losses” in the Government Administration Law does not, by itself, justify the initiation of criminal proceedings.

Second, the Court reaffirmed that the Government Administration Law prioritizes administrative resolution through the Government Internal Supervisory Apparatus (*Aparat Pengawasan Intern Pemerintah*—APIP) before any escalation to criminal investigation. This reasoning establishes the administrative-first principle, under which administrative accountability constitutes a mandatory preliminary mechanism rather than an optional procedural stage.

The Four-Dimensional Demarcation Model (FDDM): Constructing an Analytical Framework

The principal theoretical contribution of this study is the development of the Four-Dimensional Demarcation Model (FDDM), a structured analytical framework designed to distinguish maladministration from corruption in a systematic and methodologically rigorous manner. The model is synthesized from four complementary theoretical foundations: (1) the doctrines of *faute de service* and *faute personnelle* in French administrative law (Ridwan HR, 2007); (2) the actual loss doctrine established by Constitutional Court Decision No. 25/PUU-XIV/2016; (3) the administrative-first principle reaffirmed in Constitutional Court Decision No. 66/PUU-XXIV/2026; and (4) the Juridical Filtering Model proposed by Firmansyah et al. (2026).

The FDDM adopts a cumulative assessment approach. A public official's conduct may be classified as constituting corruption only when all four dimensions are simultaneously satisfied. Where one or more dimensions are absent, the conduct should remain within the domain of administrative law and be addressed through administrative accountability mechanisms rather than criminal prosecution. By providing a structured set of legal parameters, the model seeks to strengthen legal certainty, prevent the criminalization of legitimate administrative discretion, and ensure that criminal sanctions are reserved exclusively for conduct that demonstrably satisfies the legal elements of corruption.

Table 1. The Four-Dimensional Demarcation Model (FDDM): Distinguishing Maladministration from Corruption in the Chromebook Procurement Case

Distinguishing Dimension	Maladministration	Corruption Offense	Chromebook Procurement Case
Intent (Mens Rea)	Not required; may consist solely of negligence or procedural error.	Must be established; intentional criminal intent is an essential element.	Satisfied: Evidence of pre-contractual collusion with Google (2020).
Personal or Third-Party Benefit	Not required.	Must be established; the conduct must unlawfully benefit an individual or corporation.	Satisfied: Google obtained exclusive Chrome Device Management (CDM) licensing rights.

State Financial Loss	May exist, including non-financial or administratively measurable losses, and is resolved through administrative procedures.	Must constitute an actual loss—real, quantifiable, and supported by a lawful audit (Constitutional Court Decision No. 25/PUU-XIV/2016).	Satisfied: State financial losses of IDR 1.56–1.98 trillion established through BPKP audit findings and the Corruption Court judgment.
Resolution Mechanism	APIP → State Administrative Court (PTUN) (Supreme Court Regulation No. 4/2015) → Administrative sanctions.	Criminal investigation by the Attorney General's Office or KPK → Corruption Court → Criminal prosecution.	Criminal investigation was initiated directly by the Deputy Attorney General for Special Crimes without prior APIP review.
Sanctions	Compensation, corrective administrative measures, or dismissal from office.	Imprisonment, fines, restitution, and revocation of certain civil or political rights.	Imprisonment (4–10 years), fines, and restitution amounting to IDR 809 billion.
Jurisdiction	State Administrative Court (PTUN) / Ombudsman of the Republic of Indonesia.	Corruption Court.	Jakarta Central Corruption Court.
Principal Legal Basis	Law No. 37 of 2008, Article 1(3); Law No. 30 of 2014, Articles 17–20; Supreme Court Regulation (PERMA) No. 4 of 2015.	Law No. 31 of 1999, as amended by Law No. 20 of 2001, Articles 2(1) and 3; Law No. 30 of 2014, Article 20.	Article 3 in conjunction with Article 18 of the Anti-Corruption Law and Article 55(1) of the Indonesian Criminal Code (KUHP).

Source: Author's compilation based on Law No. 31 of 1999, as amended by Law No. 20 of 2001; Law No. 30 of 2014; Constitutional Court Decisions No. 25/PUU-XIV/2016 and No. 66/PUU-XXIV/2026; Supreme Court Regulation (PERMA) No. 4 of 2015; and relevant literature.

Applying the Four-Dimensional Demarcation Model (FDDM) to the Chromebook Procurement Case

The Chromebook procurement project undertaken by the Ministry of Education, Culture, Research, and Technology serves as the principal case study for testing the Four-Dimensional Demarcation Model (FDDM), as it encompasses all key elements relevant to

the distinction between maladministration and corruption, including disputes over administrative authority, the exercise of emergency discretion, and substantial claims of state financial losses. The procurement program, financed through the Special Allocation Fund (DAK) for Education with a budget of IDR 9.3 trillion during the 2020–2022 fiscal years, was intended to support distance learning during the COVID-19 pandemic for students ranging from early childhood education to senior high school, particularly in Indonesia's disadvantaged, frontier, and outermost (3T) regions (CNN Indonesia, July 17, 2025; Lestari et al., 2025).

Mens Rea

Evidence presented during the trial demonstrated that the decision to mandate Chrome OS specifications under Ministerial Regulation No. 5 of 2021 was not based on an independent technical assessment but resulted from a series of informal meetings between then-Minister Nadiem Makarim and representatives of Google beginning in February 2020, more than one year before the regulation was formally enacted (Refansa & Azhar, 2025; *Detik.com*, July 16, 2025).

A forensic accounting analysis conducted by Jayadi, Asari, and Sandari (2026) further identified deliberate manipulation of procurement planning documents and price mark-ups that cannot reasonably be attributed to mere negligence. The intentional disregard of internal findings issued by the Ministry's Center for Data and Information Technology (Pusdatin), which concluded that Chrome OS was unsuitable for schools in the 3T regions, reinforces the conclusion that the conduct constituted *faute personnelle* rather than *faute de service*. Accordingly, the element of *mens rea* is satisfied.

Unlawful Benefit to a Third Party

The trial also revealed evidence of pre-contractual transnational collusion that provided Google with an exclusive commercial advantage through the Chrome Device Management (CDM) licensing package, effectively excluding competing suppliers (Jayadi et al., 2026). By requiring Chrome OS in Ministerial Regulation No. 5 of 2021, particularly through the technical guidelines governing the utilization of the Education Special Allocation Fund, the procurement specifications effectively eliminated numerous alternative operating systems that were potentially more affordable and better suited to local conditions. As a result, Google obtained substantial commercial benefits from a procurement project valued at several trillion rupiah (Refansa & Azhar, 2025).

Actual Loss

Thousands of Chromebook devices distributed to schools in the 3T regions proved unusable because the Chrome OS operating system relied heavily on stable internet connectivity, which was unavailable in many remote areas lacking adequate telecommunications infrastructure (Ferdianto & Yusuf, 2026). An investigative audit by

the Financial and Development Supervisory Agency (BPKP) estimated state financial losses at IDR 1.98 trillion, while the Audit Board of Indonesia (BPK) identified procurement irregularities amounting to IDR 2.1 trillion in its Semester Audit Report (IHPS I) of 2026.

The Corruption Court ultimately recognized proven state financial losses totaling IDR 1.56 trillion (Antara News, April 30, 2026; Attorney General's Office of the Republic of Indonesia, 2025). Although these institutions reported different figures, they consistently concluded that the losses were actual, measurable, and supported by audit findings. Consequently, the actual loss requirement established by Constitutional Court Decision No. 25/PUU-XIV/2016, and reaffirmed by Decision No. 66/PUU-XXIV/2026, was fulfilled.

Failure of the Administrative Mechanism

The most critical yet frequently overlooked aspect of this case concerns the failure to activate the administrative accountability mechanism before initiating criminal proceedings. Article 20 of Law No. 30 of 2014 requires that state financial losses arising from administrative errors first be addressed through the Government Internal Supervisory Apparatus (APIP) before any escalation to criminal law enforcement. In the Chromebook case, however, the Deputy Attorney General for Special Crimes initiated a criminal investigation without first obtaining a formal assessment from APIP or allowing the administrative mechanism to function as prescribed by law (Ombudsman of the Republic of Indonesia, Annual Report 2025). This procedural omission demonstrates a failure to implement the administrative-first principle emphasized by Constitutional Court Decision No. 66/PUU-XXIV/2026. FDDM Assessment: Satisfied (administrative mechanism not properly implemented).

Overall, the application of the FDDM demonstrates that all four dimensions are cumulatively satisfied in the Chromebook procurement case. The presence of mens rea, unlawful benefit to a third party, actual state financial losses, and the failure of the mandatory administrative mechanism collectively justify the legal transformation of the case from maladministration into the realm of criminal corruption.

The Persistence of Jurisdictional Dualism

The Chromebook case highlights the continuing problem of jurisdictional dualism between the State Administrative Court (PTUN) and the Corruption Court in adjudicating abuses of administrative authority that result in state financial losses. This dualism stems from the concept of abuse of authority, which simultaneously exists under two distinct legal regimes: Article 3 of Law No. 31 of 1999, as amended by Law No. 20 of 2001 on the Eradication of Corruption, and Articles 17–18 of Law No. 30 of 2014 on Government Administration (Aji, 2024; Joni, 2023).

Supreme Court Regulation (PERMA) No. 4 of 2015 sought to bridge this jurisdictional divide by requiring the State Administrative Court to determine whether an

abuse of authority had occurred before criminal prosecution could proceed. In practice, however, this procedural safeguard has frequently been bypassed, with law enforcement agencies directly initiating corruption investigations without prior administrative review (Mardiyanti & Sulaiman, 2025; Suhariyanto, 2018). Although Constitutional Court Decision No. 66/PUU-XXIV/2026 reinforces the administrative-first principle, it does not establish explicit legal consequences for non-compliance with this procedural sequence. Consequently, the underlying jurisdictional conflict remains unresolved (Rustam, Amiruddin, & Hidayat, 2026).

The Relevance of *Fiqh Siyasah*: The Principles of *Amānah* and *Hisbah*

Although this research adopts a normative legal methodology grounded in positive law, the perspective of *fiqh siyasah* provides important normative support for its findings. In Islamic political jurisprudence, public office constitutes an *amānah* (public trust) entrusted to government officials on behalf of society. This principle is reflected in Qur'an 4:58, which commands that trusts be discharged faithfully and justice be upheld in the exercise of authority. Consequently, the abuse of public office resulting in state financial losses, as demonstrated in the Chromebook case, corresponds conceptually to *ghulūl*—the unlawful appropriation of entrusted public property—which is explicitly prohibited in Qur'an 3:161 and has long been recognized as a serious offense in classical Islamic jurisprudence (Al-Mawardi, 1966; Ibn Taymiyyah, 1979).

Equally significant is the concept of *hisbah*, the classical Islamic institution responsible for supervising public affairs, ensuring compliance with legal and ethical norms, and preventing misconduct in governance. Functionally, *hisbah* closely parallels the role envisioned for the Government Internal Supervisory Apparatus (APIP) as the mandatory administrative gateway under Constitutional Court Decision No. 66/PUU-XXIV/2026. Both frameworks prioritize internal institutional correction before the imposition of more severe legal sanctions, reflecting the broader Islamic governance principle of *al-amr bi al-ma'rūf wa al-nahy 'an al-munkar* within the administration of public affairs (Djazuli, 2003). This convergence strengthens the normative legitimacy of the study's recommendation to institutionalize APIP as the mandatory first stage in resolving administrative misconduct before resorting to criminal prosecution.

Conclusion

This study yields three principal conclusions. First, Constitutional Court Decision No. 66/PUU-XXIV/2026 significantly redefines the legal boundary between maladministration and corruption by harmonizing the phrase "state losses" with "state financial losses" in Article 20(5) and (6) of Law No. 30 of 2014. This reform establishes a more objective legal standard that is consistent with the actual loss doctrine articulated in Constitutional Court Decision No. 25/PUU-XIV/2016. Second, the application of the proposed Four-Dimensional Demarcation Model (FDDM) to the Chromebook

procurement case demonstrates that the legal transformation from maladministration to corruption is justified because all four cumulative dimensions—mens rea, unlawful benefit to a third party, actual state financial loss, and failure of the administrative accountability mechanism—are satisfied. Third, the failure to activate APIP as the mandatory administrative gateway before initiating criminal proceedings exposes a systemic weakness in Indonesia's administrative and criminal law enforcement framework that requires institutional reform rather than case-by-case judicial correction.

Based on these findings, the study recommends several legal reform initiatives. Most importantly, the Government should issue an implementing regulation to operationalize Constitutional Court Decision No. 66/PUU-XXIV/2026 by: (1) formally establishing APIP as the mandatory administrative gateway before criminal investigations may commence; (2) introducing a unified methodology for calculating state financial losses that is binding upon the Audit Board of Indonesia (BPK), the Financial and Development Supervisory Agency (BPKP), and APIP; and (3) providing clear legal criteria for distinguishing *faute de service* from *faute personnelle* in determining whether official misconduct should be resolved through administrative or criminal proceedings.

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