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Distribution Of Legal Responsibility For The Use And Maintenance Of Indonesian National Police Service Vehicles As State Property

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Keywords:

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ABSTRACT

This article examines the distribution of legal responsibility for the use and maintenance of Indonesian National Police (Polri) service vehicles classified as State Property (BMN). It addresses the distinction between administrative authority over state property and personnel's factual control of vehicles, as well as the conditions for personal liability for state loss. Normative legal research using statutory and conceptual approaches analyses state-property rules, state-loss procedures, and Polri regulations. The findings distinguish three roles: the Property User or Proxy Property User holds administrative authority; the logistics unit administers and maintains vehicles; and assigned personnel exercise factual control evidenced by assignment or handover documents. Personal liability arises only where an unlawful act or negligence, a real and certain loss, and a causal link are established through the Polri-specific settlement procedure. Ordinary wear from reasonable use must therefore be distinguished from administrative non-compliance and negligence causing state loss. The article recommends strengthening assignment and handover documentation, compliance with maintenance requirements, and consistent property administration to prevent disproportionate liability and safeguard accountability.

Kata Kunci:

barang milik negara; kendaraan dinas; tanggung jawab hukum; kerugian negara; Kepolisian Negara Republik Indonesia

ABSTRAK

Artikel ini mengkaji pembagian tanggung jawab hukum atas penggunaan dan pemeliharaan kendaraan dinas Kepolisian Negara Republik Indonesia (Polri) yang berstatus Barang Milik Negara (BMN). Persoalannya ialah perbedaan antara kewenangan administratif atas BMN dan penguasaan faktual kendaraan oleh personel, serta syarat pembebanan tanggung jawab pribadi atas kerugian negara. Penelitian hukum normatif dengan pendekatan perundang-undangan dan konseptual ini menganalisis aturan pengelolaan BMN, penyelesaian kerugian negara, dan peraturan Polri. Hasil kajian membedakan tiga kedudukan: Pengguna Barang atau Kuasa Pengguna Barang memegang kewenangan administratif; unit logistik menatausahakan dan memelihara kendaraan; sedangkan personel penerima penugasan menguasai kendaraan secara faktual berdasarkan dokumen penugasan atau serah terima. Tanggung jawab pribadi baru dapat dibebankan apabila terbukti perbuatan melanggar hukum atau kelalaian, kerugian yang nyata dan pasti jumlahnya, serta hubungan kausal melalui mekanisme penyelesaian khusus Polri. Karena itu, kerusakan akibat pemakaian wajar perlu dibedakan dari ketidakpatuhan administratif dan kelalaian yang menyebabkan kerugian negara. Artikel ini merekomendasikan penguatan dokumentasi penugasan dan serah terima, kepatuhan pemeliharaan, serta konsistensi penatausahaan BMN untuk mencegah pembebanan tanggung jawab yang tidak proporsional dan menjaga akuntabilitas.

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A. Introduction

The Indonesian National Police (Polri) performs its duties of maintaining security, enforcing the law, and serving the public with service vehicles as essential operational facilities. [1]Most of these vehicles are procured through the State Revenue and Expenditure Budget and accordingly qualify as State Property (BMN), subject to public finance law rather than police law alone. [2]These two legal regimes apply to the same assets but operate on different principles: the state-property regime allocates administrative authority among the Property Manager, Property User, and Proxy Property User, while day-to-day vehicle operation is carried out by Polri personnel assigned to use them.

Not every vehicle physically located within a Polri workplace qualifies as State Property. Leased or loaned vehicles have different acquisition statuses and are governed by separate provisions, so they cannot be treated in the same way as vehicles lawfully acquired through the state budget. [3]Regulation of the Chief of the Indonesian National Police Number 2 of 2024 concerning the Issuance of Registration Certificates and Registration Plates for Police Service Vehicles expressly distinguishes three categories: Polri-owned, loaned, and leased vehicles, each subject to different registration-validity periods. [4]This administrative distinction is significant because it determines which legal regime applies to a particular question of responsibility.

[1] Pasal 2 dan Pasal 13 Undang-Undang Nomor 2 Tahun 2002 tentang Kepolisian Negara Republik Indonesia.
[2] Pasal 1 angka 1 Peraturan Pemerintah Nomor 27 Tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah; bandingkan dengan Pasal 1 angka 22 Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara mengenai rezim kerugian negara yang melekat pada status tersebut.
[3] Pasal 2 ayat (1) Peraturan Kepala Kepolisian Negara Republik Indonesia Nomor 2 Tahun 2024 tentang Penerbitan Surat Tanda Nomor Kendaraan Bermotor Dinas dan Tanda Nomor Kendaraan Bermotor Dinas Kepolisian Negara Republik Indonesia.
[4] Pasal 1 angka 5 dan angka 6 Peraturan Kepala Kepolisian Negara Republik Indonesia Nomor 2 Tahun 2024.

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The normative chain governing service vehicles classified as State Property runs hierarchically from determining use status through safeguarding, administration, maintenance, and reporting. [5]Government Regulation Number 27 of 2014 on State/Regional Property Management, as amended by Government Regulation Number 28 of 2020, imposes duties to safeguard and maintain property on the Property User and Proxy Property User rather than on anyone who happens to operate it. [6]A legal issue emerges when administrative duties attached to an office must be reconciled with field operations carried out by Polri members who drive or hold the vehicles daily. Within the State Property regime, "Property User" is an administrative designation attached to the office of a minister or institutional head and delegated officials. Personnel driving vehicles during operations instead hold factual possession based on assignment documents, not administrative authority over BMN. [7]Conflating these positions risks obscuring institutional responsibility, the administrative responsibilities of logistics units, and the personal responsibility of individual officers.

Potential problems arising from this conflation include discrepancies between physical custody and administrative records, scheduled maintenance not performed according to the Property Maintenance Needs List, deterioration attributable solely to normal use and vehicle age, and damage suspected to result from negligence in operation or maintenance. This article does not claim that these conditions have actually occurred in particular units. Instead, they constitute a conceptual framework for examining the legal construction, since claims regarding concrete incidents require verified supporting documents.

Relevant previous research follows two lines. The first concerns internal Polri studies of vehicle logistics management. Moch Son Ani, in research published by the Polri Research and Development Center on the disposal of service vehicles, found that some severely damaged vehicles continued to receive fuel and maintenance allocations and that disposal mechanisms had not operated optimally

[5] Pasal 42, 46, dan 47 Peraturan Pemerintah Nomor 27 Tahun 2014.
[6] Pasal 42 ayat (1) dan Pasal 46 ayat (1) Peraturan Pemerintah Nomor 27 Tahun 2014.
[7] Pasal 1 angka 4 dan angka 5 Peraturan Pemerintah Nomor 27 Tahun 2014.

because of weak inventories and limited logistics personnel competence. [8]In a separate study on the effectiveness of service-vehicle procurement, the Polri Research and Development Center compared capital expenditure and leasing arrangements and found that operational users remained insufficiently involved in needs planning, so vehicle specifications did not always match operational requirements. [9]Both studies provide strong asset-management evidence but do not construct a legal framework for allocating responsibility.

The second line consists of legal studies on the use and misuse of service vehicles in local government. Anita AR, Moch. Ardi, dan Galuh Praharafi Rizqia studied the use of official vehicles for non-official purposes in North Penajam Paser Regency and found that enforcement relied on appeals by the regional secretary without specific sanctions. [10]Oversight by the inspectorate therefore remained preventive and lacked effective coercive measures. Aswinda Nilam Sari, Dezonda Rosiana Pattipawae, dan Vica Jillyan Edsti Saija further noted persistent weaknesses in enforcing rules against misuse of regional service vehicles despite Government Regulation Number 28 of 2020 and civil-service disciplinary rules, [11]partly because no specific regional regulation had been adopted. These studies focus on unauthorized vehicle use, not allocating responsibilities among parties acting under valid assignments. This article differs from those four studies because it does not presume misuse. It instead examines the division of duties and the requirements for liability even in lawful use, addressing a gap in the literature.

On this basis, the article asks two questions. First, how is legal responsibility allocated between officials authorized to manage State Property and Polri personnel who use and maintain service vehicles? Second, what are the legal grounds and

[8] Moch Son Ani, "Penghapusan Kendaraan Bermotor Polri," Jurnal Litbang Polri 22, no. 4, hlm. 3-9.
[9] Pusat Penelitian dan Pengembangan Polri, "Efektivitas Pengadaan Kendaraan Dinas Polri," Laporan Penelitian (Jakarta: Puslitbang Polri, 2011), hlm. 10-18.
[10] Anita AR, Moch. Ardi, dan Galuh Praharafi Rizqia, "Kajian Hukum terhadap Penggunaan Kendaraan Dinas di Luar Keperluan Dinas di Kabupaten Penajam Paser Utara (PPU)," Journal UNIBA Law Review 1, no. 1 (2019): hlm. 1-15.
[11] Aswinda Nilam Sari, Dezonda Rosiana Pattipawae, dan Vica Jillyan Edsti Saija, "Penegakan Hukum Terhadap Pelanggar Penggunaan Kendaraan Dinas," CAPITAN Constitutional Law & Administrative Law Review 1, no. 2 (2023): hlm. 74-84, https://doi.org/10.47268/capitan.v1i2.10113.

mechanisms for imposing responsibility when violations of duties concerning vehicle use or maintenance cause state losses? The study aims to identify and systematize the sources of each party's duties throughout the service-vehicle management chain, and to assess liability requirements, including proof of state loss and the settlement procedures specifically applicable to Polri. The urgency of this inquiry lies in clarifying norms that prevent disproportionate personal liability for operational personnel while ensuring accountability in managing state assets within Polri.

B. Research Method

This article examines the allocation of legal responsibility for the use and maintenance of Polri service vehicles classified as State Property, together with the grounds and procedures for imposing liability when state losses arise. Its objective is to systematize the sources of each party's duties and evaluate liability conditions as set out in the Introduction. The study uses normative legal research, which treats law as a system of norms and relies primarily on legislation, doctrine, and official documents. [12]Two approaches are applied together. The statutory approach examines the hierarchy and consistency of Law Number 1 of 2004 on the State Treasury, Government Regulation Number 27 of 2014 as amended by Government Regulation Number 28 of 2020, Minister of Finance Regulation Number 40 of 2024, Government Regulation Number 38 of 2016, and Police Regulation Number 14 of 2024 alongside relevant internal Polri organizational rules. The conceptual approach develops arguments distinguishing the positions of Property Manager, Property User, Proxy Property User, and operational personnel. Because no available court ruling specifically addresses liability for damage to or maintenance of Polri service vehicles, the case approach is deliberately excluded.

Primary legal materials comprise legislation governing State Property management and use, Polri's organizational framework, and procedures for settling state losses. Secondary materials comprise legal-research methodology books, scholarly articles, and studies by the Polri Research and Development Center,

[12] Soerjono Soekanto dan Sri Mamudji, Penelitian Hukum Normatif: Suatu Tinjauan Singkat, Cet. 8 (Jakarta: PT Raja Grafindo Persada, 2004), hlm. 29.

which explain the factual context of vehicle management without serving as proof of fault by any particular officer. Legal materials were collected through documentary and library research using official texts accessed through the Legal Documentation and Information Network. The descriptive-analytical analysis proceeds in three stages: identifying legal subjects at each vehicle-management stage, systematically interpreting provisions to establish interrelated duties, and constructing a legal matrix of subjects, obligations, sources of authority, violations, and legal consequences.

C. Results and Discussion

1. Legal Construction of the Use and Maintenance of Polri Service Vehicles as State Property

The central question in this section is which legal duties arise from a service vehicle's status as State Property and which legal sources establish those duties. Article 1 point 1 of Government Regulation Number 27 of 2014 defines State Property as all goods purchased or otherwise acquired through the State Revenue and Expenditure Budget or through other lawful means. [13]This classification depends on the lawful source of acquisition. Vehicles held under lease or loan arrangements, separately governed by Regulation of the Chief of Polri Number 2 of 2024, do not automatically become State Property merely because police officers use them operationally. [14]The regulation distinguishes the registration validity of Polri-owned vehicles, which is five years, from loaned and leased vehicles, which is at most one year and may terminate earlier when the relevant agreement expires. These differences confirm that distinct property-law regimes govern the three categories.[15]

Once a vehicle qualifies as State Property, Minister of Finance Regulation Number 40 of 2024 requires an administrative determination of its use status. The written application must be submitted within six months of

[13] Pasal 1 angka 1 Peraturan Pemerintah Nomor 27 Tahun 2014.
[14] Pasal 2 ayat (1) Peraturan Kepala Kepolisian Negara Republik Indonesia Nomor 2 Tahun 2024.
[15] Pasal 12 ayat (1), Pasal 16 ayat (1) dan (2), serta Pasal 19 ayat (1) dan (2) Peraturan Kepala Kepolisian Negara Republik Indonesia Nomor 2 Tahun 2024.

acquisition and, for motor vehicles with ownership documents, must include copies of those documents. [16]This requirement demonstrates that the "use" of State Property under public finance law is a legal administrative status established by a competent official's decision. It is entirely distinct from ordinary operational vehicle use, which means driving or employing a vehicle in the performance of duties. The same regulation restricts the use of State Property to the functions of the ministry or institution controlling it. For Polri, this limits use to activities within its institutional policing functions.[17]

Duties of safeguarding, recording, maintaining, and reporting attach to the office exercising control over State Property, not to everyone physically using it. Article 42(1) of Government Regulation Number 27 of 2014 requires the Property Manager, Property User, and/or Proxy Property User to safeguard the property under their control. Under paragraph (2), safeguarding encompasses administrative, physical, and legal measures. [18]A parallel structure governs maintenance: Article 46(1) assigns responsibility to the Property Manager, Property User, or Proxy Property User for property under their control, referring to the Property Maintenance Needs List under paragraph (2). [19]At the work-unit level, the Proxy Property User must prepare a Property Maintenance Results List and periodically report it to the Property User. [20]Administrative and reporting duties also require Property Users and Proxy Property Users to record and inventory assets under their control and submit semiannual and annual property reports to the superior administrative level.[21]

These provisions establish that the relationship between vehicle control and maintenance obligations is hierarchical and attached to administrative office, as is accountability for maintenance expenditure. Legal duties arising

[16] Pasal 11 ayat (1) dan ayat (2) huruf d angka 1 Peraturan Menteri Keuangan Nomor 40 Tahun 2024 tentang Tata Cara Penggunaan Barang Milik Negara.
[17] Pasal 3 Peraturan Menteri Keuangan Nomor 40 Tahun 2024.
[18] Pasal 42 ayat (1) dan (2) Peraturan Pemerintah Nomor 27 Tahun 2014.
[19] Pasal 46 ayat (1) dan (2) Peraturan Pemerintah Nomor 27 Tahun 2014.
[20] Pasal 47 ayat (1) Peraturan Pemerintah Nomor 27 Tahun 2014.
[21] Pasal 6 ayat (2) huruf l dan m, serta Pasal 7 ayat (2) huruf c dan j Peraturan Pemerintah Nomor 27 Tahun 2014.

from State Property rules thus fall primarily on the Property User or Proxy Property User as administrative authorities. The relevant work unit's logistics section technically performs those duties, rather than officers who merely drive vehicles during operational assignments. The role of operational personnel must instead be examined within a different legal relationship, namely assignment and handover, discussed in the following section.

This construction also addresses problems identified by Anita AR, Moch. [22]Ardi, dan Galuh Praharafi Rizqia and by Aswinda Nilam Sari, Dezonda Rosiana Pattipawae, dan Vica Jillyan Edsti Saija in regional government: [23]weak enforcement concerning service vehicles where rules fail to specify the limits of authority between parties. The authors argue that within Polri, such weaknesses should be prevented at the normative stage rather than addressed only through sanctions, because State Property regulations already establish a clear hierarchy of duties among Property Users, Proxy Property Users, and personnel. The problem lies less in a regulatory vacuum than in inconsistent application of those duties to assignment documentation in practice. The appropriate response is therefore consistent enforcement of existing rules rather than creating new provisions.

2. Allocation of Legal Responsibility Between BMN Management Officials and Polri Service-Vehicle Users

This section asks who must perform which duties, under what authority or assignment, and where the boundaries of responsibility lie. The State Property regime recognizes three hierarchical positions. The Property Manager is the official authorized and responsible for establishing general State Property management policies and guidelines, a role exercised by the Minister of Finance. [24]The Property User is the official authorized to use State

[22] Anita AR, Moch. Ardi, dan Galuh Praharafi Rizqia, "Kajian Hukum terhadap Penggunaan Kendaraan Dinas di Luar Keperluan Dinas di Kabupaten Penajam Paser Utara (PPU)," Journal UNIBA Law Review 1, no. 1 (2019): hlm. 1-15.
[23] Aswinda Nilam Sari, Dezonda Rosiana Pattipawae, dan Vica Jillyan Edsti Saija, "Penegakan Hukum Terhadap Pelanggar Penggunaan Kendaraan Dinas," CAPITAN Constitutional Law & Administrative Law Review 1, no. 2 (2023): hlm. 74-84, https://doi.org/10.47268/capitan.v1i2.10113.
[24] Pasal 1 angka 3 dan Pasal 42 ayat (1) Peraturan Pemerintah Nomor 27 Tahun 2014.

Property within the ministry or institution they lead. For Polri, that authority attaches to the Chief of the Indonesian National Police. [25]The Proxy Property User is a work-unit head or an official appointed by the Property User to use assets under their control for the functions of the relevant office. [26]All three are administrative positions attached to structural office, rather than to the act of driving a vehicle.

This normative structure is consistent with administrative-law doctrine distinguishing an office (ambt) from its officeholder (ambtsdrager). Under this distinction, legal authority and duties principally attach to the permanent institutional office rather than the individual temporarily occupying it. [27]Referring to Philipus M. Hadjon, Henny Juliani explains that official responsibility concerns the validity of administrative action in terms of authority, procedure, and substance, and accordingly lies with the governmental body unless the official exceeds their authority. [28]Personal responsibility instead concerns maladministration and becomes relevant when abuse of authority is proven. The doctrine therefore distinguishes institutional responsibility, which is attached to organizational structures and transfers between successive officeholders, from personal responsibility, which arises only when an officeholder or assigned officer is proven to have deviated from their authority or assignment. The authors contend that this distinction should be expressly stated in Polri work-unit organizational rules. Otherwise, uncertainty concerning the boundary between the Proxy Property User's official duties and vehicle users' factual duties will recur whenever internal disputes arise over vehicle condition. The Constitutional Court has also recently affirmed a distinction between institutional and personal responsibility in reviewing Article 20(5) and (6) of Law Number 30 of 2014

[25] Pasal 1 angka 4 dan Pasal 42 ayat (2) Peraturan Pemerintah Nomor 27 Tahun 2014.
[26] Pasal 1 angka 5 Peraturan Pemerintah Nomor 27 Tahun 2014.
[27] Philipus M. Hadjon dkk., Pengantar Hukum Administrasi Indonesia (Yogyakarta: Gadjah Mada University Press, 1997).
[28] Henny Juliani, "Pertanggungjawaban Pejabat Pemerintahan Sebagai Akibat Penyalahgunaan Wewenang yang Menimbulkan Kerugian Negara," Administrative Law & Governance Journal 3, no. 1 (2020): hlm. 54-70.

on Government Administration. Its ruling provides that restitution of state financial losses is imposed on the governmental body when an administrative error occurs without abuse of authority, and on the government official where the error results from abuse of authority. [29]That ruling concerns the Government Administration Law, not Law Number 1 of 2004 on the State Treasury, the principal legal basis of this study, and cannot automatically be applied as a direct interpretation of State Property losses. Nevertheless, the Court's distinction, based on whether abuse of authority shifts liability from the institution to the individual official, reinforces the doctrinal separation between official and personal responsibility and offers a comparative reference for developing Polri's internal rules on service vehicles.[30]

Polri's logistics units connect administrative authority with operational practice. At the territorial level, Police Regulation Number 2 of 2021 on the Organizational Structure and Working Procedures of District and Sector Police establishes the Logistics Division as a specialized staff implementing unit responsible for logistics management, including procurement, maintenance, inventories, equipment, facilities, construction, and transportation. [31]Its specific functions include storing, maintaining, repairing, and distributing logistics materials and general supplies, as well as inventorying all Polri logistics materials and assets within the work unit. [32]At the sector-police level, these functions are assigned to facilities-and-infrastructure administration within the General Affairs Section rather than to

[29] Mahkamah Konstitusi Republik Indonesia, Putusan Nomor 66/PUU-XXIV/2026 (29 April 2026), amar yang menyatakan frasa “kerugian negara” dalam Pasal 20 ayat (5) dan ayat (6) Undang-Undang Nomor 30 Tahun 2014 tentang Administrasi Pemerintahan inkonstitusional bersyarat sepanjang tidak dimaknai “kerugian keuangan negara”.
[30] Ahnaf Daffa Fakhruddin Madjid, Muh. Ali Masnun, dan Reva Aurelia Azzah, “Problematika Pertimbangan Hukum Hakim Dalam Putusan MK Nomor 66/PUU-XXIV/2026 Terkait Kerugian Keuangan Negara Dalam Hukum Administrasi Negara,” Novum: Jurnal Hukum (NJH) 13, no. 1 (2026): hlm. 83-98.
[31] Pasal 6 ayat (3) huruf f dan Pasal 19 ayat (1) Peraturan Kepolisian Negara Republik Indonesia Nomor 2 Tahun 2021 tentang Susunan Organisasi dan Tata Kerja pada Tingkat Kepolisian Resor dan Kepolisian Sektor.
[32] Pasal 19 ayat (2) huruf e dan f Peraturan Kepolisian Negara Republik Indonesia Nomor 2 Tahun 2021.

a separate logistics unit. [33]Police Regulation Number 7 of 2025 amends parts of Regulation Number 2 of 2021, principally reorganizing district police to respond to emerging types of crime and adjusting health-function nomenclature. The Logistics Division's authority therefore remains applicable unless expressly amended. [34]It is the logistics unit that administratively fulfills safeguarding, recording, maintenance, and reporting duties on behalf of the work unit's Proxy Property User.

Personnel receiving vehicles for operational duties occupy a different legal position from the three administrative authorities. They do not hold administrative authority over State Property, but receive factual possession through assignment or handover documents issued by competent work-unit officials. Such documents serve two purposes: legitimizing the officer's possession for a specific duty and evidencing when and in what condition the vehicle entered their custody. Without clear assignment or handover records, the boundary between a logistics unit's administrative control and an officer's factual possession becomes uncertain, making future liability for vehicle condition difficult to justify legally. The article does not presume that any particular case has such documents or establish their content, since they may only be examined when lawfully obtained through official channels, for example a request to Polri's public information and documentation unit.[35]

The duties can therefore be allocated according to the vehicle-management stage. At assignment or handover, the Proxy Property User, acting through the work unit's logistics section, must issue documents identifying the vehicle, its initial condition, and the intended purpose of use. During operation, the assigned officer must use the vehicle for the designated duty and report incidents affecting its condition to the logistics unit. For periodic maintenance, the Proxy Property User retains administrative

[33] Pasal 63 ayat (2) huruf b Peraturan Kepolisian Negara Republik Indonesia Nomor 2 Tahun 2021.
[34] Peraturan Kepolisian Negara Republik Indonesia Nomor 7 Tahun 2025 tentang Perubahan atas Peraturan Kepolisian Negara Republik Indonesia Nomor 2 Tahun 2021.
[35] Bandingkan dengan kanal permohonan informasi pada e-PPID Polri sebagai saluran resmi memperoleh dokumen administratif sepanjang memenuhi syarat keterbukaan informasi publik.

responsibility for preparing and implementing the Property Maintenance Needs List through the logistics unit, while the officer must make the vehicle available for scheduled servicing and report known damage. When damage occurs, the officer has an informational duty to report it, while the logistics unit and Proxy Property User retain the active duties of assessing, recording, and addressing the damage. Upon return, whether at the end of an assignment or following asset disposal, the logistics unit must again document the vehicle's final condition as a basis for further evaluation.

This allocation yields a legal matrix separating institutional from personal responsibility. [36]Institutional responsibility attaches to the offices of the Property User and Proxy Property User by virtue of administrative authority. It follows the office when its holder changes and is assessed through internal oversight and examinations by the Audit Board of Indonesia. [37]By contrast, personal responsibility of operational personnel can arise only from a proven act or omission breaching duties associated with their factual custody. It must not be equated with the administrative responsibilities of Property Users or Proxy Property Users. This distinction provides the basis for the following analysis of when and how personal liability may be imposed through applicable legal procedures.

As a normative proposition, the subject-duty matrix above must not be used to justify automatically imposing personal liability on operational personnel whenever their work unit has administrative deficiencies. The Proxy Property User remains principally responsible where failures arise from inadequate safeguarding, recordkeeping, or maintenance systems within their authority. Responsibility may shift to personnel only if the deficiency is proven to result from improper factual use beyond the administrative remit of the Proxy Property User.

[36] Muhammad Abdul Azis, Nur Rahman, and Riski Ananda Kusuma Putri, "Between the Future or Just Utopia: A Critical Analysis of the Legal Personhood of Artificial Intelligence on the Claim as a Patent Inventor," Critical Legal Review 2, no. 1 (2025): 58–83, https://journal.indonesialawschool.com/index.php/clr/article/view/21.
[37] Pasal 59 ayat (3) dan Pasal 60 ayat (1) Undang-Undang Nomor 1 Tahun 2004.

3. Imposing Liability for Breaches of Duty Causing State Losses

This section asks when a breach of duty may give rise to personal liability and what legal procedure must be followed. The analysis begins by distinguishing three situations that may appear similar: deterioration resulting from ordinary use consistent with vehicle age and operational intensity; administrative noncompliance, such as failures of recordkeeping or reporting without substantial physical damage; and suspected negligence or unlawful conduct causing damage beyond reasonable wear. Only the third situation potentially gives rise to personal liability under the state-loss regime. The first two are generally addressed through internal administrative mechanisms, such as correcting records or imposing disciplinary measures where their legal basis and elements are established.

The state-loss regime imposes strict cumulative conditions before personal liability may be assigned. Article 1 point 22 of Law Number 1 of 2004 on the State Treasury defines a state or regional loss as a shortage of money, securities, or goods whose amount is real and certain, resulting from an unlawful act committed intentionally or negligently. [38]A substantially equivalent definition appears in Police Regulation Number 14 of 2024 on the Settlement of State Losses within the Indonesian National Police. [39]Precision in the use of "state loss" is important because, under a distinct administrative-law regime, the Constitutional Court conditionally declared that the phrase "state loss" in Article 20(5) and (6) of Law Number 30 of 2014 on Government Administration must be understood as "state financial loss," finding that inconsistent cross-references created legal uncertainty. [40]Scholarship examining that decision has likewise criticized the imprecise

[38] Pasal 1 angka 22 Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara.
[39] Pasal 1 angka 1 Peraturan Kepolisian Negara Republik Indonesia Nomor 14 Tahun 2024 tentang Penyelesaian Kerugian Negara di Lingkungan Kepolisian Negara Republik Indonesia.
[40] Mahkamah Konstitusi Republik Indonesia, Putusan Nomor 66/PUU-XXIV/2026 (29 April 2026), amar yang menyatakan frasa "kerugian negara" dalam Pasal 20 ayat (5) dan ayat (6) Undang-Undang Nomor 30 Tahun 2014 tentang Administrasi Pemerintahan inkonstitusional bersyarat sepanjang tidak dimaknai "kerugian keuangan negara".

scope of the term. [41]The decision does not directly amend the definition of state or regional loss in Article 1 point 22 of Law Number 1 of 2004, the principal reference for this study. However, the Court's emphasis on normative precision is a reminder that findings of state loss within Polri must rest on the appropriate statutory formulation rather than a loose interpretation conflating state losses generally with state financial losses specifically. The requirement that losses be "real and certain in amount" entails two cumulative elements: an actual loss rather than a mere potential or concern, and a reliably calculable amount rather than a fluctuating estimate. Consequently, vehicle damage or maintenance expenditure alone cannot be classified as a state loss until verification establishes an unlawful act or negligence causing the damage and precisely determines the resulting loss.

Proving a causal relationship between the breached duty, an act or omission, and the resulting loss is equally essential. [42]Article 59(2) of Law Number 1 of 2004 states that treasurers, non-treasurer civil servants, or other officials whose unlawful acts directly cause losses to state finances must compensate those losses. [43]Grammatically and systematically, the word "directly" limits recoverable losses to the immediate consequences of the act or negligence concerned. Losses arising from factors outside the officer's control, such as manufacturing defects or accidents not caused by driver negligence, therefore fall outside that provision and cannot be attributed as personal liability. Police Regulation Number 14 of 2024 expressly distinguishes Non-Treasurer Civil Servants, including Polri members and civil servants working within Polri who do not act as treasurers, from Other

[41] Ahnaf Daffa Fakhruddin Madjid, Muh. Ali Masnun, dan Reva Aurelia Azzah, "Problematika Pertimbangan Hukum Hakim Dalam Putusan MK Nomor 66/PUU-XXIV/2026 Terkait Kerugian Keuangan Negara Dalam Hukum Administrasi Negara," Novum: Jurnal Hukum (NJH) 13, no. 1 (2026): hlm. 83-98.

[42] Muhammad Abdul Azis, Siti Fadila Nuramelia, Muhammad Thufail Ariiq, Alya Synthia Kurniawati, Riski Ananda Kusuma Putri, Misshouw Meilany Putri, and Dafirly Salsadilla Dosanto, "Causative-Based Integral Policy as a Response to Criminogenic Factors in the Distribution of Subsidized Fuel," Punggawa Law Review 1, no. 3 (2026): 142–148, https://punggawajournal.com/plr/article/view/66.

[43] Pasal 59 ayat (2) Undang-Undang Nomor 1 Tahun 2004.

Officials, which include state and government officials outside the first category. This distinction matters because vehicle operators generally qualify as Non-Treasurer Civil Servants, while persons with administrative authority over State Property may qualify as Other Officials when the statutory criteria are met. The applicable procedures for settling losses may consequently vary according to each party's legal status.[44]

The settlement of state losses within Polri follows a structured procedure that must not be bypassed. First, the Head of the Work Unit verifies information obtained through immediate-supervisor oversight, government internal auditors, Audit Board findings, employees' written reports, or public information. [45]Verification compares administrative reports with physical evidence, and any indication of loss must be reported through the hierarchy to the Chief of Polri or the Regional Police Chief and subsequently notified to the Audit Board. [46]Second, the State Loss Settlement Team examines the case, reconstructs its chronology, gathers evidence, calculates the precise amount, and allows the alleged responsible party to respond. [47]Third, substantive settlement may occur through a Statement of Absolute Responsibility if the responsible party acknowledges the loss and agrees to compensate it. Otherwise, a Liability Imposition Decree may be issued, subject to possible objections examined by a panel at Polri Headquarters or regional police level. [48]Henny Juliani identifies comparable stages in general claims for recovery of state losses from non-treasurer civil servants and other officials. Such recovery does not preclude separate administrative or criminal sanctions, and a criminal judgment does not automatically extinguish the

[44] Pasal 1 angka 3 dan angka 4 Peraturan Kepolisian Negara Republik Indonesia Nomor 14 Tahun 2024.
[45] Pasal 4 ayat (1) dan Pasal 5 ayat (1) Peraturan Kepolisian Negara Republik Indonesia Nomor 14 Tahun 2024.
[46] Pasal 5 ayat (2) dan Pasal 6 ayat (3) sampai (5) Peraturan Kepolisian Negara Republik Indonesia Nomor 14 Tahun 2024.
[47] Pasal 10 ayat (1) dan (2), serta Pasal 11 ayat (1) dan (3) Peraturan Kepolisian Negara Republik Indonesia Nomor 14 Tahun 2024.
[48] Pasal 15 ayat (4) dan (5), Pasal 20 ayat (1), dan Pasal 24 ayat (1) Peraturan Kepolisian Negara Republik Indonesia Nomor 14 Tahun 2024.

compensation obligation. [49]This parallel shows that Police Regulation Number 14 of 2024 specifies the general state-loss recovery model for Polri, rather than creating a regime independent of Law Number 1 of 2004.

This framework establishes that personal liability for damage to a service vehicle does not arise automatically from the occurrence of damage. It follows a staged evidentiary process distinguishing administrative noncompliance, disciplinary responsibility, and state-loss recovery. [50]Administrative deficiencies, such as incomplete records or late reporting without actual state financial loss, are ordinarily addressed through supervision and internal procedural correction by the logistics unit and Proxy Property User, not through recovery proceedings. Disciplinary responsibility may arise when a disciplinary rule and all elements of a proven breach are established, but it is separate from and cannot replace the required verification and examination when an actual, ascertainable financial loss exists. State-loss recovery is appropriate only after verification establishes an unlawful act or negligence, a real and certain loss, and a causal connection between them through the prescribed stages.

No verified judicial decision was located whose reasoning specifically addresses liability for damage to or maintenance of Polri service vehicles. The legal construction above therefore rests on systematic interpretation of applicable provisions rather than analysis of the ratio decidendi in a concrete case. Research by the Polri Research and Development Center on the disposal of service vehicles, which identified severely damaged vehicles continuing to receive maintenance allocations and weak inventories in certain territorial units, is used solely as factual context for vulnerabilities in logistics practices. It is not evidence of wrongdoing by any particular officer, since that study

[49] Henny Juliani, "Penyelesaian Tuntutan Ganti Kerugian Negara/Daerah terhadap Pegawai Negeri Bukan Bendahara dan Pejabat Lain," Law Reform 13, no. 2 (2017): hlm. 234-248, https://doi.org/10.14710/lr.v13i2.16158.
[50] Ari Eko Prasetyawan, Edi Saputra Hasibuan, dan Diana Fitriana, "Convergence of Criminal Law Instruments in the Misuse of Firearms by Police Officers: A Review of the Criminal Code, the Police Law, and the Human Rights Law," *KRTHA Bhayangkara* 19, no. 3 (2025): 869–879, https://doi.org/10.31599/krtha.v19i3.4152.

was not designed to prove the elements of individual fault required under the state-loss regime.[51]

The authors maintain that, in practice, uncertainty over the cause of damage must be resolved through complete verification and examination before an officer is required to compensate a loss. It should not be resolved through a work unit's unilateral assumption that every instance of vehicle damage amounts to negligence. Imposing liability without these procedures conflicts with legal certainty and risks unfairness to personnel who have performed their duties in accordance with established procedures.

A further issue concerns the distribution of legal responsibility between vehicle operators, logistics administrators, and officials authorized to manage State Property. Each position carries different obligations concerning vehicle operation, maintenance, supervision, and administrative control. Consequently, personal liability cannot be determined merely by identifying the officer who possessed or operated the vehicle when damage was discovered. The examination must establish the scope of authority, specific obligations, and actual conduct of each individual. An officer responsible for operating a vehicle does not necessarily possess authority over maintenance expenditure or component replacement. Similarly, an official responsible for administrative supervision cannot automatically be considered personally liable for physical damage occurring during an authorized assignment. The attribution of responsibility must correspond to the duties breached and their proven causal relationship with the resulting loss.

This distinction becomes particularly important when a vehicle has been operated by several personnel during different assignments. Physical possession at the time damage is discovered does not necessarily establish the identity of the person responsible for its occurrence. Mechanical deterioration may have developed during previous assignments, while incomplete maintenance or inadequate documentation may have prevented the

[51] Moch Son Ani, "Penghapusan Kendaraan Bermotor Polri," Jurnal Litbang Polri 22, no. 4, hlm. 4-7.

identification of earlier defects. Establishing responsibility therefore requires examination of vehicle handover records, operational assignments, maintenance histories, and documented physical conditions. Where several individuals may have contributed to an incident, the examination should identify their respective conduct and its consequences. Imposing the entire financial obligation on the officer who most recently operated the vehicle, without establishing individual causation, would be inconsistent with the requirement that liability arise from proven unlawful conduct or negligence.

From an evidentiary perspective, determining the cause of vehicle damage requires a reconstruction of its operational and maintenance history. Relevant evidence may include assignment orders, inventory documents, repair invoices, inspection reports, odometer records, and statements from personnel involved in its operation. These materials serve different purposes in establishing the chronology and circumstances surrounding the damage. Assignment orders identify authorized use, maintenance records establish previous technical interventions, and inspection reports provide information concerning the vehicle's physical condition. The combined examination of these documents may help distinguish gradual mechanical deterioration from damage resulting from an identifiable incident. However, documentary evidence must be evaluated alongside technical findings because administrative records alone cannot conclusively establish the mechanical cause of damage.

Technical assessment is particularly necessary when damage may have resulted from ordinary deterioration, manufacturing defects, inadequate maintenance, or improper operation. For example, engine failure caused by normal component fatigue cannot automatically be attributed to negligence merely because it occurred during an officer's assignment. Conversely, deliberately operating a vehicle despite a clearly identified mechanical defect may constitute relevant evidence of negligence if the conduct directly causes additional damage. The legal assessment must therefore identify an applicable duty of care, the conduct expected under the circumstances, and the specific

departure from that standard. The existence of an undesirable outcome does not independently prove negligence. An objective examination must determine whether the officer reasonably could have anticipated and prevented the damage through compliance with applicable operational requirements.

The calculation of financial loss also requires greater precision than merely identifying the total expenditure necessary to repair the vehicle. Repair costs may include replacement of components that had already deteriorated, routine maintenance expenses, or improvements exceeding the vehicle's condition before the incident. These expenditures should not automatically be classified as losses attributable to individual negligence. A legally defensible calculation must distinguish costs directly resulting from proven misconduct from expenditures that would ordinarily have been incurred through regular maintenance. The vehicle's age, accumulated mileage, previous condition, and remaining economic usefulness are relevant considerations when determining the appropriate valuation. Failure to distinguish these factors may result in compensation exceeding the actual damage attributable to the officer concerned.

The interaction between individual conduct and institutional maintenance obligations presents another significant legal issue. Consider a service vehicle that experiences transmission failure after repeatedly operating without scheduled maintenance. The operator may have fulfilled authorized assignments while the responsible logistics unit failed to respond to previous reports concerning mechanical problems. Under these circumstances, attributing the entire loss to the operator would disregard possible deficiencies in institutional supervision. Nevertheless, organizational failures do not automatically exclude individual responsibility when evidence establishes that an officer independently breached an applicable operational duty and directly caused identifiable damage. The examination should therefore distinguish the contributions of operational decisions, maintenance deficiencies, and administrative omissions. Each

possible cause must be evaluated according to the duties and authority of the individuals involved.

Procedural fairness constitutes an essential safeguard in the determination of personal financial responsibility. Personnel suspected of causing state losses should receive adequate information concerning the allegation, the evidence supporting it, and the method used to calculate the claimed compensation. The opportunity to provide clarification must allow substantive consideration of explanations and supporting documents rather than functioning solely as an administrative formality. Where the officer disputes the technical cause of damage or the amount of compensation, the examination should assess the relevant counterevidence and determine whether additional verification is necessary. A reasoned determination should identify the breached obligation, the conduct attributed to the officer, the established causal relationship, and the calculation of the actual loss. These requirements help prevent decisions based on assumptions or incomplete investigations.

The relationship between voluntary acknowledgment of liability and procedural safeguards also requires careful examination. An officer may agree to compensate a loss after receiving information concerning the findings and understanding the legal consequences of acknowledgment. However, willingness to settle a dispute cannot independently establish that the claimed loss is legally justified. Verification must still demonstrate the existence of an actual loss, an identifiable unlawful act or negligence, and the causal connection between them. The hierarchical character of police administration also makes it important to ensure that acknowledgment reflects an informed decision rather than pressure arising from organizational relationships. A lawful settlement should therefore rest on verified findings and an amount of compensation supported by reliable evidence.

Administrative, disciplinary, and financial responsibilities must also remain legally distinguishable. Failure to maintain complete vehicle records may justify administrative correction or disciplinary consideration when the

applicable legal requirements are satisfied. However, incomplete records do not necessarily establish a compensable state loss. Similarly, disciplinary findings concerning improper vehicle use do not automatically determine the amount of financial damage attributable to the misconduct. State-loss recovery requires a separate examination of actual loss and causation. The possible application of several accountability mechanisms to the same incident should not eliminate the distinct legal elements governing each procedure. Maintaining these distinctions supports proportionality and prevents the recovery mechanism from functioning as an informal disciplinary sanction.

Institutional prevention should consequently receive greater attention in the management of Polri service vehicles. Reliable documentation of vehicle assignments, maintenance activities, inspection findings, and handover procedures can reduce uncertainty when damage occurs. Clear internal standards should identify responsibilities for reporting mechanical defects, authorizing repairs, and responding to technical conditions that may endanger vehicle operation. Digital recordkeeping may strengthen accountability by preserving operational histories and identifying relevant decision-making processes. Nevertheless, administrative improvements must be accompanied by effective supervision to ensure that recorded information corresponds with actual vehicle conditions. Proper documentation protects public assets while providing an evidentiary foundation for distinguishing individual negligence from organizational deficiencies.

The authors contend that the effectiveness of state-loss settlement should be evaluated through the legality and accuracy of its determinations rather than exclusively through the amount of compensation collected. Recovery proceedings that disregard technical causation, individual authority, or procedural safeguards may produce financial reimbursement without establishing legally defensible responsibility. A more appropriate assessment considers the reliability of verification, accuracy of loss calculations, consistency of legal interpretation, and effectiveness of

preventive measures. Personal liability for damage to Polri service vehicles must ultimately depend on proven misconduct, an actual and ascertainable loss, and a direct causal relationship established through the prescribed procedure. This approach protects the state's financial interests while ensuring legal certainty and proportional treatment for personnel performing authorized official duties.

D. Conclusion

Legal responsibility for Polri service vehicles classified as State Property is distributed among the Property User and Proxy Property User, who exercise administrative authority, the logistics unit, which manages maintenance and documentation, and operational personnel, who hold factual possession based on official assignments.

Personal liability requires proof of unlawful conduct or negligence, an actual and ascertainable state loss, and a direct causal relationship. Under Police Regulation Number 14 of 2024, liability must follow verification, examination, and formal settlement procedures. Ordinary deterioration or administrative deficiencies alone do not establish personal liability.

Accordingly, Polri should strengthen vehicle assignment records, maintenance administration, and logistics personnel competence. Consistent application of verification and examination procedures is essential to ensure that liability is imposed on sufficient evidence while maintaining legal certainty and accountability in State Property management.

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