ABSTRACT

THE AUTHORITY OF THE FINANCIAL AND DEVELOPMENT SUPERVISORY BOARD IN DETERMINING STATE LOSSES DUE TO CORRUPTION IN LOCAL GOVERMENT INSTITUTION

By

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State losses due to corruption in local government agencies continue to increase, along with increased transfer of funds from Central government to local governments, therefore it takes an institution to calculate and determine the financial losses of the state in the region. Constitutionally Financial Audit Board is the only institution that has the authority, but the last few years Law Enforcement Apparatus based on a memorandum of understanding between the Attorney General of the Republic of Indonesia, the Indonesian National Police, and The Financial and Development Supervisory Board number: Kep-109/A/JA/09/2007; No. Pol.: B/2718/ Ix/2007; and number: Kep-1093 / K / D6 / 2007 concerning Cooperation in the Handling of Cases of Irregularities in State Financial Management Indicated by Corruption, asks BPKP's assistance to determine the state's loss, so that this becomes a polemic in the community.

The problem in this research is how is the authority of The Financial and Development Supervisory Board in determining state losses due to Corruption in Local Government Institution?
This study uses the normative juridical approach, the type of data is secondary data and data analysis used is descriptive qualitative analysis.

BPKP has the authority to calculate state losses based on Decision of the Constitutional Court No. 31 / PUU-X / 2012 and affirmed in Article 3 letter e Act no. 192 Year 2014 About the Finance and Development Audit Board which states the calculation of state losses The Financial and Development Supervisory Board through Investigation Audit, but based on Regulation of Head of The Financial and Development Supervisory Board Number: Per-1314 / K / D6 / 2012 concerning Guidelines for Assignment of Investigation Field before calculating the loss of State The Financial and Development Supervisory Board shall be requested in advance by Law Enforcement Apparatus

Circular Letter of the Supreme Court No. 4 Year 2016 On the Implementation of the Result of the Plenary Meeting of the Supreme Court Chamber of the Year,

stating that The Financial and Development Supervisory Board only has the authority to calculate State Losses and that has the authority to calculate state losses is the judge and the Financial Audit Board. In addition, the reason why The Financial and Development Supervisory Board is not authorized is that The Financial and Development Supervisory Board only accepts mandates from Law Enforcement Apparatus, so the The Financial and Development Supervisory Board Report is not a state administrative decision and is informative.

Keywords: Authority, The Financial and Development Supervisory Board, Determining State Losses, Local Goverment

ABSTRAK

KEWENANGAN BPKP DALAM MENENTUKAN KERUGIAN NEGARA AKIBAT KORUPSI DI INSTANSI PEMERITAHAN DAERAH

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Kerugian negara akibat korupsi di instansi pemerintahan daerah terus meningkat, seiring dengan bertambahnya transfer dana dari pemerintah pusat ke pemerintah daerah, oleh karena itu dibutuhkan suatu lembaga untuk menghitung dan menetapkan kerugian keuangan negara di daerah. Secara konstitusional BPK adalah satu-satunya lembaga yang memiliki kewenanga tersebut, tetapi beberapa tahun terakhir Aparat Penegak Hukum berdasarkan Nota Kesepahaman Antara Kejaksaan RI, Kepolisian Negara RI, dan BPKP Nomor: Kep-109/A/JA/09/2007; No. Pol.: B/2718/ Ix/2007; dan Nomor: Kep-1093/K/D6/2007 tentang Kerjasama Dalam Penanganan Kasus Penyimpangan Pengelolaan Keuangan Negara Yang Berindikasi Tindak Pidana Korupsi meminta bantuan BPKP untuk melakukan penentuan kerugian negara, sehingga hal ini mejadi polemik di masyarakat.

Permasalahan dalam penelitian ini adalah bagaimanakah kewenangan BPKP dalam menentukan kerugian negara Akibat Korupsi di Instansi Pemerintah Daerah? Penelitianinimenggunakanpendekatanyuridis normatif,jenis data yaitu data Sekunder danAnalisis data yang digunakanyaituAnalisisdeskriptifkualitatif.

BPKP berwenangan melakukan penghitungan kerugian negara yang didasarkan pada Putusan MK No. 31/PUU-X/2012 dan Pasal 3 huruf e Peraturan Presiden No. 192 Tahun 2014 Tentang Badan Pemeriksaa Keuangan dan pembangunan yang menyatakan penghitungan kerugian negara BPKP melalui Audit Investigasi, tetapi berdasarkan Peraturan Kepala BPKP Nomor: Per-1314/K/D6/2012 tentang Pedoman Penugasan Bidang Investigasi sebelum melakukan penghitungan kerugian negara BKPK harus mendapat permintaan terlebih dahulu oleh APH

Surat Edaran Mahkamah Agung No. 4 Tahun 2016 Tentang Pemberlakuan Rumusan Hasil Rapat Pleno Kamar Mahkamah Agung Tahun, menyatakan bahwa BPKP hanya memilki kewenangan Menghitung Kerugian Negara dan yang memiliki kewenangan menetapkan kerugian negara adalah hakim dan BPK. Selain itu yang menjadi alasan BPKP tidak berwenang adalah BPKP hanya menerima mandat dari APH, sehingga Laporan BPKP bukan merupakan KTUN dan bersifat informatif.

Kata Kunci: Kewenangan, Badan Pemeriksa Keuangan Dan pembangunan, Penentuan Kerugian Negara, Pemerintah Daerah