ABSTRAK

KEABSAHAN PEMBEBANAN GANTI KERUGIAN TERHADAP PEGAWAI NEGERI BUKAN BENDAHARA ATAU PEJABAT LAIN PADA BADAN LAYANAN UMUM DAERAH PEMERINTAH PROVINSI LAMPUNG

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Kasus pembebanan ganti kerugian negara terhadap pegawai negeri bukan bendahara atau pejabat lain kerap menimbulkan permasalahan hukum, khususnya ketika keputusan yang dijatuhkan tidak sesuai dengan prosedur yang telah diatur dalam peraturan perundang-undangan. Kondisi ini juga terjadi pada salah satu pegawai negeri di Badan Layanan Umum Daerah Pemerintah Provinsi Lampung, yang dikenakan keputusan penggantian kerugian berdasarkan hasil audit Badan Pengawasan Keuangan dan Pembangunan, namun kemudian menggugat keputusan tersebut melalui sengketa administrasi di Pengadilan Tata Usaha Negara (PTUN) Bandar Lampung. Penelitian ini bertujuan untuk menganalisis prosedur pembebanan ganti kerugian, serta menelaah keabsahan pembebanan ganti kerugian terhadap pegawai negeri bukan bendahara atau pejabat lain di lingkungan Badan Layanan Umum Daerah Pemerintah Provinsi Lampung. Jenis penelitian yang digunakan adalah yuridis normatif dengan pendekatan perundang-undangan, pendekatan kasus, dan pendekatan konseptual. Data penelitian berupa data sekunder yang dianalisis secara deduktif. Hasil penelitian menunjukkan dua temuan: Pertama Prosedur pembebanan ganti kerugian terhadap pegawai negeri bukan bendahara atau pejabat lain di Badan Layanan Umum Daerah Provinsi Lampung mengabaikan AUPB dan ketentuan yang ditentukan dalam peraturan perundang-undangan; Kedua, Putusan Nomor 20/G/2021/PTUN-BL menyatakan obyek sengketa batal, karena terbukti cacat prosedur dan substansi, sehingga Penggugat tidak memiliki kewajiban mengembalikan kerugian negara. Dengan demikian, penelitian ini menegaskan bahwa pembebanan ganti kerugian harus didasarkan pada AUPB dan peraturan perundang-undangan yang berlaku, serta pengelolaan anggaran perlu dilaksanakan sesuai tugas dan kewenangan agar setiap penggunaan anggaran dapat dipertanggungjawabkan secara hukum.

Kata Kunci : BLUD Provinsi Lampung, Keabsahan, Pegawai Negeri Bukan Bendahara atau Pejabat Lain, Pembebanan Ganti Kerugian

ABSTRACT

VALIDITY OF IMPOSING COMPENSATION FOR LOSSES ON CIVIL SERVANTS WHO ARE NOT TREASURERS OR OTHER OFFICIALS IN THE REGIONAL PUBLIC SERVICE AGENCY OF THE PROVINCIAL GOVERNMENT OF LAMPUNG

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Cases of state compensation claims against civil servants who are not treasurers or other officials often give rise to legal problems, particularly when the decisions handed down do not comply with the procedures set out in legislation. This situation also occurred in the case of a civil servant at the Regional Public Service Agency of the Lampung Provincial Government, who was ordered to pay compensation based on the results of an audit by the Financial and Development Supervisory Agency, but then challenged the decision through an administrative dispute at the Bandar Lampung State Administrative Court (PTUN). This study aims to analyse the procedure for imposing compensation for losses and examine the validity of imposing compensation for losses on civil servants who are not treasurers or other officials within the Lampung Provincial Government Regional Public Service Agency. The type of research used is normative juridical with a statutory approach, a case approach, and a conceptual approach. The research data consists of secondary data analysed deductively. The results of the study show two findings: First, the procedure for imposing compensation on civil servants who are not treasurers or other officials in the Lampung Provincial Regional Public Service Agency ignores the AUPB and the provisions stipulated in the legislation; Second, Decision Number 20/G/2021/PTUN-BL declared the object of the dispute invalid because it was proven to be procedurally and substantively flawed, so that the Plaintiff had no obligation to return the state's losses. Thus, this study confirms that the imposition of compensation must be based on the AUPB and applicable laws and regulations, and budget management must be carried out in accordance with duties and authorities so that every use of the budget can be legally accounted for.

Keywords : Lampung Provincial Public Service Agency, Validity, Civil Servants Other Than Treasurers or Other Officials, Imposition of Compensation