

# Penilaian risiko fiskal terhadap kewajiban Kontinjensi APBN dalam bentuk tuntutan hukum menurut teori hukum keuangan publik = Fiscal risk audit of the contingent liabilities of state budget in law suit based on public finance theory law

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## Abstrak

### [<b>ABSTRAK</b><br>

Dalam menjalankan fungsi pemerintahan (bestuurs functie), pemerintah melakukan tindakan hukum publik dan tindakan hukum privat dimana kedua tindakan hukum ini akan dapat bertentangan kepentingan masyarakat atau perorangan, sehingga dapat dikatakan tindakan Pemerintah rentan akan tuntutan hukum. Dikaitkan dengan keuangan negara putusan yang telah inkraacht atas tuntutan hukum tersebut dapat menimbulkan risiko fiskal kepada Pemerintah berupa kewajiban kontinjensi pihak ketiga. Yang menjadi pokok permasalahan pada penelitian ini adalah: pertama bagaimana pengaturan risiko fiskal akibat tuntutan hukum dalam pelaksanaan kewajiban kontinjensi dalam APBN? kedua dalam hal terjadi potensi kerugian Negara dalam risiko fiskal akibat tuntutan hukum, lembaga mana yang berwenang melakukan pemeriksaan?.

Untuk menjawab permasalahan tersebut digunakan metode penelitian yuridis normatif, yaitu penelitian hukum yang berbasis pada kaedah-kaedah atau norma-norma hukum yang terdapat dalam peraturan perundang-undangan, yaitu dengan melakukan penelusuran terhadap Undang-undang Nomor 17 Tahun 2003 Tentang Keuangan Negara, Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara, Undang-Undang Nomor 15 tahun 2004 tentang Pemeriksaan Pengelolaan dan Tanggungjawab Keuangan Negara, Undang-Undang Nomor 15 Tahun 2006 tentang Badan Pemeriksaan Keuangan dan peraturan perundang-undangan terkait

Kesimpulan yang Penulis peroleh dari penelitian in atas kontijensi pemerintah terkait tuntutan hukum ini BPK berwenang memeriksa sesuai konstitusi namun di lain sisi sesuai Peraturan Pemerintah Nomor 60 tahun 2008 tentang Sistem Pengendalian Intern Pemerintah ada pengawasan intern yang dilakukan oleh BPKP dan/atau Aparat Pengawasan Intern Pemerintah terhadap seluruh proses kegiatan pemerintah yang terkait APBN. lembaga mana yang berwenang melakukan pemeriksaan

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### <b>ABSTRACT</b><br>

In running the government functions (bestuurs functie), the government made public legal action and private legal action in which both these legal actions will be able to contradict the interests of society or the individual, so that it can be said government action vulnerable to lawsuits. Associated with the financial state of a final verdict a claim that the law could pose a risk to the Government in the form of fiscal contingent liability of third parties. Which are at issue in this study are: first , how the setting of fiscal risks due to lawsuits in the implementation of contingent liabilities in the state budget ? both in the event of a potential loss of State in the fiscal risks due to lawsuits, which agency the authority to conduct inspections?. This study was conducted using normative juridical, that is by doing a search on the the study of law based on rules or norms of law contained in the legislation , ie by performing a search of Law No. 17 of 2003 on State Finance, Law Number 1 of 2004 on State Treasury , Law Number 15 of 2004 on the Management

Audit and responsibilities State finances, Law Number 15 of 2006 on the Board of Audit and related legislation.

Authors conclusions obtained from this study on contingencies related to lawsuits government is authorized to examine the BPK according to the constitution , but on the other hand as the Government Regulation Number. 60 of 2008 on the Internal Control System The Government thereinternal controlconducted by BPKP and /or officers of the Government Internal Audit the whole process of government activities related to the state budget.;In running the government functions (bestuurs functie), the government made public legal action and private legal action in which both these legal actions will be able to contradict the interests of society or the individual, so that it can be said government action vulnerable to lawsuits. Associated with the financial state of a final verdict a claim that the law could pose a risk to the Government in the form of fiscal contingent liability of third parties. Which are at issue in this study are: first , how the setting of fiscal risks due to lawsuits in the implementation of contingent liabilities in the state budget ? both in the event of a potential loss of State in the fiscal risks due to lawsuits, which agency the authority to conduct inspections?.

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