



VALIDITY OF COMPENSATING CIVIL SERVANTS FOR LOSSES IN LAMPUNG'S REGIONAL PUBLIC SERVICE AGENCY

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Abstract

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Instances of claims for state compensation against civil servants who are neither treasurers nor other officials frequently lead to legal issues, especially when the rulings issued do not adhere to the processes outlined in the law. A similar situation happened with a civil servant from the Regional Public Service Agency of the Lampung Provincial Government, who was instructed to provide compensation following an audit by the Financial and Development Supervisory Agency (BPKP), yet subsequently contested the ruling through an administrative dispute at the Bandar Lampung State Administrative Court (PTUN). This research seeks to evaluate the process of enforcing compensation for losses and assess the legitimacy of holding civil servants accountable for losses, specifically those who are neither treasurers nor other officials in the Lampung Provincial Government Regional Public Service Agency. The research method employed is normative juridical, utilizing a statutory approach, a case approach, and a conceptual approach. The data for the research comprises secondary data that is analyzed deductively. The study's findings indicate that: (1) The process of imposing compensation on civil servants, excluding treasurers or other officials within the Lampung Provincial Regional Public Service Agency, disregards the regulations outlined in the law; and (2) The disputed object was annulled, with Decision Number 20/G/2021/PTUN-BL determining that the Plaintiff was not required to repay the state's losses, as the disputed object was shown to be defective both procedurally and substantively, requiring its legal cancellation. Consequently, this research validates that the enforcement of compensation should rely on relevant laws and regulations, and budget oversight must be conducted in line with responsibilities and powers to ensure that all budget expenditures can be legally justified.

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A. Introduction

The state/region may experience financial losses resulting from legal violations or negligence by state officials or civil servants who aren't treasurers while exercising their administrative powers, or by treasurers while performing their treasury functions. Provisions concerning the resolution of State/Regional Losses due to unlawful acts or negligence are governed by Law No. 1 of 2004 on State Treasury to remedy financial losses sustained by the state/region.³

According to the regulations of Law Number 1 of 2004 regarding State Treasury (hereinafter called the State Treasury Law), any State or Regional Loss resulting from illegal actions or negligence by an individual must be reimbursed by the responsible party to ensure the prompt recovery of the State or Regional Loss. Accordingly, each leader of a state ministry/institution/regional work unit may promptly submit a claim for compensation upon realizing that a loss has happened in the respective state ministry/institution/work unit due to the actions of any entity. The resolution of State/Regional Losses must occur promptly to regain lost or diminished state assets and to enhance the discipline and accountability of civil servants/state officials overall and financial managers specifically.⁴

Management of state finances must be responsible, as Article 35 paragraph (1) of Law Number 17 of 2003 on State Finances specifies: 'Any state official and civil servant not acting as a treasurer who breaches the law or fails in their responsibilities, whether directly or indirectly, resulting in losses to state finances, is required to compensate for those losses'.⁵

The process for resolving State/Regional Losses is categorized into two types: the settlement conducted by the treasurer and the settlement performed by civil servants who are neither treasurers nor other officials. The Financial Audit Agency establishes the requirement for treasurers to compensate for State/Regional Losses via the treasury claim mechanism (TP). Simultaneously, the application of compensation for State/Regional Losses on civil servants who are neither treasurers nor other officials is decided by the minister/head of institution/governor/regent/mayor via the compensation claim system (TGR).⁶

According to Article 63(2) of the State Treasury Law, the processes for seeking compensation for State/Regional Losses from civil servants who are not treasurers or other officials are governed by regulations issued by the government.⁷ Government Regulation No. 38 of 2016 was enacted to implement these provisions and offer guidelines for ministries/agencies/regional work units regarding Procedures for Claims for Compensation for State/Regional Losses related to Civil Servants Who Are Not Treasurers or Other Officials. Regulation No. 38 of 2016 primarily governs the powers of ministers/heads of institutions/governors/regents/mayors regarding the management of State/Regional Losses related to money, securities, and/or State/regional assets managed by civil servants other than treasurers or other officials, aimed at recouping the incurred losses. The losses mentioned also pertain to funds and/or assets not owned by the state/region that are managed by civil servants who are neither treasurers nor other officials and are utilized in carrying out government responsibilities.⁸

A previous study by Fahrudin, titled 'Model for Settling State/Regional Losses through Treasury Claims and Compensation Claims (TP-TGR): A Case Study in Rembang Regency',⁹ was followed by a similar investigation by Muhammad Anis Pamma, named 'A Judicial Review of the Authority of the Compensation

³ Tulisan Hukum, (Keke Viernia dan Tim UJDIH BPK Perwakilan Provinsi Kepulauan Bangka Belitung), "Penyelesaian Kerugian Negara/Daerah Oleh Pegawai Negeri Bukan Bendahara Atau Pejabat Lain", (24 Juli 2019): 1.

⁴ *Ibid.*

⁵ Henny Juliani, "Penyelesaian Tuntutan Ganti Kerugian Negara/Daerah Terhadap Pegawai Negeri Bukan Bendahara Dan Pejabat Lain", *Jurnal Law Reform*, Volume 13, Nomor 2, (2017): 234-235. <https://doi.org/10.14710/lr.v13i2.16158>

⁶ Tulisan Hukum, *Op.Cit.*, 2.

⁷ Pasal 63 ayat (2) Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara.

⁸ Peraturan Pemerintah Nomor 38 Tahun 2016 tentang Tata Cara Tuntutan Ganti Kerugian Negara/Daerah Terhadap Pegawai Negeri Bukan Bendahara atau Pejabat Lain.

⁹ Fahrudin, "Model Penyelesaian Kerugian Negara/Daerah Lewat Tuntutan Perbendaharaan Dan Tuntutan Ganti Rugi (TP-TGR) Studi Kasus Di Kabupaten Rembang", (*Tesis Magister Ilmu Hukum Sekolah Pascasarjana Universitas Muhammadiyah Surakarta*), (2017): 1.

Claims Council (TGR) in Settling Regional Losses',¹⁰ Additionally, research by Mia Lestari, entitled 'Settlement of Regional Compensation by Non-Treasury Civil Servants in Lampung Province'¹¹ along with the research by Agustinawaty U. Gubali titled, 'Settlement of State/Regional Compensation by Civil Servants Who Are Not Treasurers in Gorontalo Regency'¹² there has been no exploration of the legality of holding non-treasurer civil servants or other officials in regional public service agencies accountable for compensation, making the author's study both pertinent and innovative.

In a separate instance, the requirement for compensation for losses to civil servants who are neither treasurers nor other officials within the Lampung Provincial Government's regional public service agency was directed to the Plaintiff via Lampung Governor's Decree Number: G/209/VI.02/HK/2021 regarding Temporary Compensation for Regional Losses to the Plaintiff, which was signed by the Governor of Lampung on 14 April 2021.

The complainant is a government employee at the Dr. H. Abdul Moelok Regional General Hospital's regional public service unit in Lampung Province. From 5 January 2012 to 9 April 2020, he held the position of head of the budget sub-division beneath the finance division head and reported to both the general director and finance director of the regional general hospital.

Before the Plaintiff initiated legal action at the Bandar Lampung Administrative Court, they had first engaged in administrative dispute proceedings on 26 April 2021. Nevertheless, the Plaintiff's dispute concerning the Subject of the Dispute did not elicit any response from the Defendant; hence, according to the law, the Bandar Lampung Administrative Court is authorized to review, adjudicate, and decide to annul the Subject of the Dispute issued by the Defendant.

According to Article 66(1) and (3) of Law No. 30 of 2014 regarding Government Administration, a decision may only be annulled if there are flaws in a) authority, b) procedure, and/or c) substance. The choice to annul as mentioned in paragraph (1) can be made by: a) the government official who issued the decision; b) the superior of the official who issued the decision; or c) a judicial ruling.¹³

Following the exhaustion of administrative remedies, the Plaintiff filed a lawsuit against the Lampung Governor's Decree from 2 June 2021 at the Bandar Lampung Administrative Court under Case Number: 20/G/2021/PTUN-BL, which effectively upheld the Plaintiff's claim in full and invalidated the Lampung Governor's Decision Number: G/209/VI.02/HK/2021.

This research is normative legal research, utilizing a statutory approach,¹⁴ case study method,¹⁵ and conceptual approach.¹⁶ According to the source, the information comes from literature, and the data utilized is secondary data. Data collection for this study was carried out via library research and internet searches. In the meantime, the data handling process encompassed recognition, categorization, and organization. The deductive approach was employed for data analysis.

Drawing from earlier studies and the case details, the author will investigate the Procedures and Validity of Requiring Compensation from Civil Servants Who Are Neither Treasurers nor Other Officials within the Regional Public Service Agency of the Lampung Provincial Government (Case Study of Decision Number 20/G/2021/PTUN-BL).

¹⁰ ¹⁰ Muhammad Anis Pamma, "Tinjauan Yuridis Terhadap Kewenangan Majelis Tuntutan Ganti Rugi (TGR) Dalam Penyelesaian Kerugian Daerah", (*Skripsi Sarjana Hukum Fakultas Hukum Universitas Sembilanbelas November Kolaka*), (2017): ix.

¹¹): ix.

¹¹ Mia Lestari, "Penyelesaian Ganti Kerugian Daerah Oleh Pegawai Negeri Bukan Bendahara Di Provinsi Lampung", (*Skripsi Sarjana Hukum Fakultas Hukum Universitas Lampung*), (2018): iii.

¹² Agustinawaty U. Gubali, "Penyelesaian Ganti Kerugian Negara/Daerah Oleh Pegawai Negeri Yang Bukan Bendahara di Kabupaten Gorontalo", *Lex Administratum*, Vol. VII/No. 4, (Okt-Des/2019): 51. [Vol. 7 No. 4 \(2019\): Lex Administratum](#)

¹³ Pasal 66 ayat (1) dan (3) Undang-Undang Nomor 30 Tahun 2014 tentang Administrasi Pemerintahan

¹⁴ Irwansyah, *Penelitian Hukum, Pilihan Metode & Praktik Penulisan Artikel*, Yogyakarta: Mirra Buana Media, (2022), p. 133.

¹⁵ *Ibid.* p. 138.

¹⁶ Muhaimin, *Metode Penelitian Hukum*, Mataram: Mataram University Press, (2020), p. 55.

B. Discussion

1) Procedures for Imposing State Compensation on Civil Servants Non-Treasurers or Officials within Scope of the Lampung Provincial Regional Public Service Agency

The resolution of State/Regional losses faced by civil servants who are not treasurers or similar officials is conducted via a process called Claims for Compensation (hereinafter TGR). TGR involves filing claims against civil servants who are neither treasurers nor other officials to restore State/Regional financial conditions.¹⁷ Settlement via the TGR mechanism pertains to State/Regional Losses in the manner of:¹⁸

- a. money, securities, and/or state/regional property under the control of civil servants who are not treasurers or other officials; and
- b. money and/or goods belonging to the state/region that are under the control of civil servants who are not treasurers or other officials used in the administration of government duties.

An aspect of State/Regional Losses includes illegal actions, whether done deliberately or through carelessness.¹⁹ Concerning State/Regional Losses, every civil servant who isn't a treasurer or similar official has the duty to implement security precautions to safeguard money, securities, and/or property that belongs to the State/Region, along with money and/or property that is not owned by the State/Region but is managed by them, to prevent the risk of State/Regional Losses. If a civil servant who is not a treasurer or any other official breaches the law or fails to fulfill their duty to implement necessary security measures, either directly or indirectly, leading to financial damage to the State/Region, they must compensate for that loss.²⁰

Regarding the procedures for claims for compensation for State/Regional Losses against civil servants who are not treasurers or other officials based on Government Regulation No. 38 of 2016, namely as follows:

1. Information on State/Regional losses;
2. Verification and reporting by the immediate superior or head of the work unit;
3. State/Regional Loss Settlement Officer (PPKN/D);
4. Investigation of State/Regional Losses by the State Loss Settlement Team (TPKN) or Regional Loss Settlement Team (TPKD);
5. Submission of TPKN/TPKD Audit Results to the Suspected Party Causing the Loss;
6. TPKN/TPKD Audit Report;
7. Determination of State/Regional Losses;

¹⁷ Pasal 1 Angka 2 Peraturan Pemerintah Nomor 38 Tahun 2016 tentang Tata Cara Tuntutan Ganti Kerugian Negara/Daerah Terhadap Pegawai Negeri Bukan Bendahara atau Pejabat Lain.

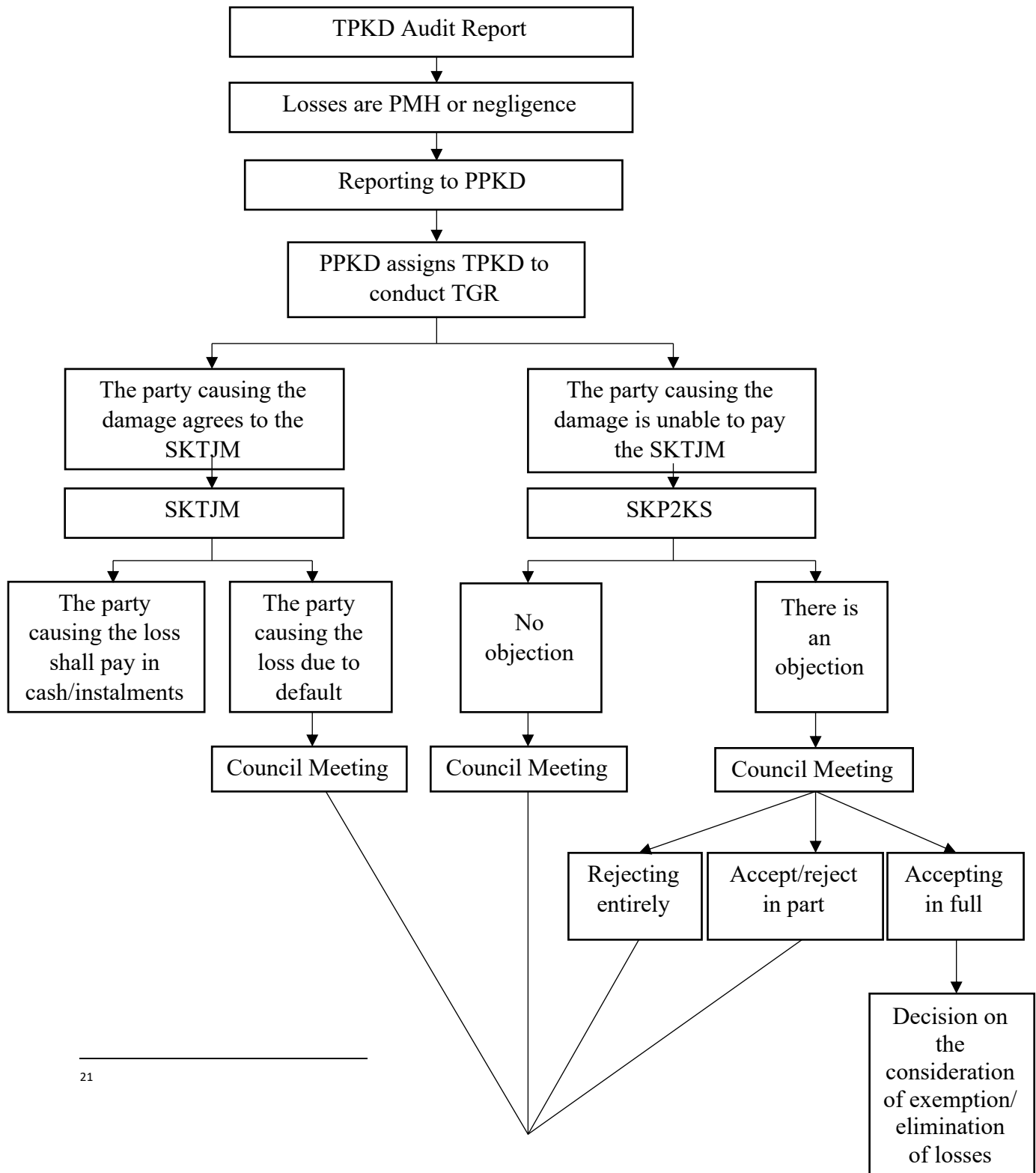
¹⁸ *Ibid.* Pasal 2.

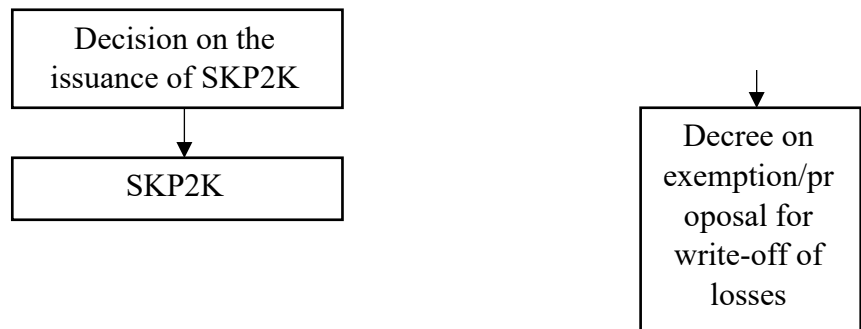
¹⁹ Nizam Burhanuddin, *Hukum Keuangan Negara*, Yogyakarta: Total Media, (2015), p. 184.

²⁰ Peraturan Pemerintah Nomor 38 Tahun 2016, *Op.Cit.*, Pasal 3.

8. Billing and Payment;
9. Expiration date;
10. The Relationship between Damages Claims and Other Sanctions.

In the meantime, to streamline the process of charging the State/Region for damages incurred due to unlawful acts or negligence by civil servants who are neither treasurers nor other officials, it can be illustrated through the following flowchart.²¹





To resolve cash management issues at one of the regional public service agencies, Dr Abdul Moeloek Regional General Hospital in Lampung Province, the PPKD (Governor of Lampung) formed the Regional Loss Settlement Advisory Council (MPPKD) on 5 October 2020 and the Regional Loss Settlement Team on 9 October 2020.²²

The procedure for issuing the disputed object in the form of an SKP2KS in the name of the Plaintiff, based on the facts revealed in the trial and the SKP2KS issued based on the Minister of Home Affairs Regulation Number 133 of 2018 in conjunction with the Lampung Provincial Governor Regulation Number 37 of 2020, will clearly show the differences. Additionally, the use of theory as an analytical tool will be applied to examine the procedure for imposing compensation in this sub-section, which the author will elaborate on in the following table:

Procedural Aspects

Procedure for Imposing Compensation (Subject of Dispute)	Procedures for Imposing Compensation for Losses Based on Laws and Regulations	The Theory of Legal Certainty and AAUPB
There was no evidence that the TPKD formed by the Governor of Lampung (PPKD) carried out its duties and authorities as	Article 25 paragraph (1) ‘In the event that SKTJM cannot be obtained, TPKD shall immediately submit a report to PPKD.’	In the application and enforcement of law, legal certainty must be ensured to guarantee consistency and clarity in the implementation of law that does not include subjective
	Article 25 paragraph (2)	

²² Lihat alat bukti surat dalam Putusan Pengadilan Tata Usaha Negara Nomor: 20/G/2021/PTUN-BL, p. 54.

required by Article 25 paragraphs (1) and (2). ²³	‘The PPKD or Head of SKPKD shall issue the SKP2KS no later than 7 (seven) working days after receiving the report.’	factors from existing circumstances or conditions.
The SKP2KS only contains: ²⁴ a. Identity of the Party Causing Loss/Guardian/Beneficiary/Heir; b. Order to compensate for Regional Losses; c. Amount of Regional Losses to be paid;	Article 25 paragraph (3) SKP2KS shall at least contain: a. Identity of the Party Causing Loss/Guardian/Beneficiary/Heir; b. Order to compensate for Regional Losses; c. Amount of Regional Losses to be paid; d. Method and period of payment of Regional Losses; and e. List of assets belonging to the Injuring Party/Guardian/Beneficiary/Heir that can be used as collateral;	Legal certainty can have several meanings, namely clarity, absence of multiple interpretations, absence of contradictions, and enforceability.
The MPPKD Minutes are ‘Drafting a Decree on the Imposition of Temporary Loss Compensation’. ²⁵	Articles 7 and 8 The duties and authorities of the MPPKD are to ‘decide on the issuance of a Decree on Temporary Loss Compensation (SKP2KS).’	The principle of not abusing authority is a principle that requires every Government Agency and/or Official not to use their authority for personal gain or other interests that are not in line with the

²³ Lihat Pertimbangan Hukum Mengenai Aspek Prosedur dalam Putusan Pengadilan Tata Usaha Negara Nomor: 20/G/2021/PTUN-BL, p. 61.

²⁴ *Ibid.*

²⁵ *Ibid.*

		purpose of the authority granted, not to exceed, abuse, and/or mix up their authority.
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The author claims that, according to the table above, the Defendant's method of imposing compensation reflects unprofessional and apparently arrogant management, as the Defendant openly ignored legal provisions and contravened the fundamental principles of good governance, resulting in ambiguity and legal defects in the compensation imposition process.

Additionally, concerning the subject of the dispute, which has procedural legal deficiencies, the author asserts that the requirements of Article 71 of the Administrative Government Law have been met, and thus the subject of the dispute should be declared null. Regarding the responsibilities and powers assigned to the Governor of Lampung, which violate the strictly outlined stipulations in Articles 7 and 8 of Permendagri Number 133 of 2018 in conjunction with Lampung Provincial Governor Regulation Number 37 of 2020, the subject of the dispute must be declared null.

Thus, concerning the Procedure for Imposing State Compensation on Civil Servants Who Are Not Treasurers or Other Officials within the Scope of the Lampung Provincial Public Service Agency, an examination using the legal certainty theory and AAUPB reveals, based on the author's analysis, that the administrative decision has procedural issues due to ignoring the strictly defined regulations in the applicable laws and contradicting the legal certainty theory along with general principles of good governance aimed at achieving optimal governance; consequently, the judges' reasoning in Decision Number 20/G/2021/PTUN-BL to revoke the Governor's Decision Number: G/209/VI.02/HK/2021 regarding Temporary Compensation for Regional Losses to the Plaintiff is justified.

2) The Validity of Imposing Compensation on Civil Servants Who Are Not Treasurers or Other Officials in Regional Public Service Agencies in Lampung Province

To facilitate understanding of the validity of imposing compensation on civil servants who are not treasurers or other officials in the Lampung Provincial public service agency, as explained previously, the validity of KTUN must fulfil the aspects of authority, procedure, and substance. In the previous sub-discussion on procedural aspects, this has been explained, so in this sub-discussion, the author will explain the aspects of authority and substance in the form of the table below as follows:

a. Authority Aspects

Validity of Imposing Compensation Based on (Object of Dispute)	Validity of Imposing Compensation for Losses Based on Laws and Regulations	Theory of Validity, Legal Responsibility, and AAUPB
Issuance of SKP2KS/Object of Dispute by PPKD/Governor of Lampung Province (Defendant)	Pursuant to Article 1(14) of Government Regulation No. 38 of 2016 in conjunction with Article 1(16) of Minister of Home Affairs Regulation No. 133 of 2018 in conjunction with Article 1(18) of Lampung Province Governor Regulation No. 37 of 2020 “The Defendant has the authority to issue the disputed object in the form of a Decision Letter on the Imposition of Temporary Loss Compensation (SKP2KS) to the Plaintiff; This is based on the provisions of Article 3 paragraph (2) of Lampung Province Governor Regulation Number 37 of 2020 "The implementation of the duties and authorities of the Head of SKPKD as the regional treasurer as referred to in paragraph (2) shall not apply if the Regional Loss is incurred by the Head of SKPKD;	In the theory of validity, government actions in making decisions are based on the authority possessed, in accordance with established procedures, and substantively (in terms of content) do not conflict with higher laws and regulations and/or the public interest. Therefore, such government actions are valid or <i>rechtmatig</i>. According to the author's analysis, if the authority obtained by the Defendant is by attribution, and it is exercised in accordance with that authority, then the Subject Matter of the Dispute is valid, but in the validity of KTUN, not only the aspect of authority, but also the aspects of procedure and substance must be fulfilled.

b. Substantive Aspects

Validity of Imposition of Compensation Based on (Object of Dispute)	Validity of Imposing Compensation for Losses Based on Laws and Regulations	The Theory of Validity, Legal Responsibility, and AAUPB
Imposition of Compensation to the Plaintiff (formerly as the Budget and Treasury Subdivision) Pursuant to Article 283 of Lampung Governor Regulation No. 10 of 2014 concerning Amendments to Lampung Governor Regulation No. 33 of 2010 concerning the Details of the Duties, Functions and Work Procedures of the Inspectorate, Regional Development Planning Agency and Regional Technical Institutions of Lampung Province, it is stated that: a. Preparing the Hospital Revenue and Expenditure Budget Plan b. Preparing the Regional Work Unit	Law No. 1 of 2004 concerning State Treasury in conjunction with Regulation of the Minister of Finance of the Republic of Indonesia No. 190/PMK.05/212 concerning Procedures for Payments in the Context of Implementing the State Budget and Expenditure, stipulates that the Budget User Authority (KPA) is fully responsible, both formally and materially, for the implementation of the budget in their respective work units (satker). This responsibility is not only related to budget implementation, but also encompasses the entire budget cycle, from planning, organisation, implementation and supervision to accountability. According to the Court, the management of state finances in terms of state expenditure and revenue (including the procurement of goods and services) is the authority of the Budget User (KPA), which is a	In the theory of validity, every legal action must be based on applicable laws and regulations, so that such actions cannot deviate from the relevant regulations, which could result in the legal consequences arising from them being null and void (nietig) or voidable (nietigbaar). AAUPB was born out of the practice of state and government administration, so it is not a formal product of a state such as a law. AAUPB was created in line with the times to improve the protection of individual rights. The function of AAUPB in government administration is as a guideline or guide for the government or state administrative officials in the context of good governance.

Budget Plan (RKA-SKPD and DPA-SKPD); c. Preparing budget line changes in accordance with applicable regulations; d. Recording, implementing, and preparing accounts of income and expenditure in accordance with applicable guidelines/regulations; e. Collecting and recording evidence of hospital income and expenditure transactions; f. Compiling reports and documents for hospital expenditure accountability reports; g. Coordinating and forwarding documents for hospital expenditure accountability reports; h. Coordinating and forwarding budget documents to relevant units or parties; and	delegated authority from the Budget User, meaning that the responsibility and liability are borne by the Budget User. If there is a loss to the state in the process of state financial management, the responsibility and liability lie with the Budget User. This is in accordance with the intent of Article 13 paragraph (7) of the UUAP, which reads: ‘Government agencies and/or officials who obtain authority through delegation, the responsibility for that authority lies with the recipient of the delegation’.	The principle of accuracy is a principle which means that a Decision and/or Action must be based on complete information and documents to support the legality of the stipulation and/or implementation of the Decision and/or Action so that the Decision and/or Action concerned is carefully prepared before the Decision and/or Action is stipulated and/or carried out.
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i. Performing other duties assigned by superiors. ²⁶		
The trial found no evidence that the Plaintiff had been examined by the Internal Supervisory Team (Internal Government Officials) or the Regional Loss Settlement Team formed by the Defendant. Instead, the Plaintiff was invited and questioned by the Regional Loss Settlement Advisory Council (MPPKD), which forwarded the Audit Report of the Lampung Provincial BPKP Representative. ²⁷	Article 20 paragraph (1) of the UUAP reads: 'Supervision of the prohibition of abuse of authority as referred to in Articles 17 and 18 shall be carried out by the government's internal supervisory apparatus'. Meanwhile, Article 20 paragraph (2) of the UUAP reads: 'The results of supervision by the government's internal supervisory apparatus as referred to in paragraph (1) are as follows: a. no errors were found; b. administrative errors were found; or c. administrative errors were found that caused financial losses to the state.'	In AAUPB, there is a principle of openness, which serves the public in obtaining access to and acquiring accurate, honest, and non-discriminatory information in the administration of government, while still paying attention to the protection of personal and group rights and state secrets.

According to the author, as described in the table above, the validity of KTUN/Object of Dispute does not align with the legal provisions when analyzed through the lens of validity theory and AAUPB; despite the authority aspect adhering to legal standards and theory, the substance aspect presents contradictions, indicating that the substance in this case harbors legal flaws.

Therefore, the legitimacy of enforcing state compensation on civil servants who are neither treasurers nor other officials within the Lampung Provincial Public Service Agency, when evaluated through legal validity theory, according to the author's assessment of administrative decision Number: G/209/VI.02/HK/2021,

²⁶ *Ibid.*, p. 66-67.

²⁷ *Ibid.*, p. 68.

established and issued by the Governor of Lampung, is deemed invalid because of procedural and substantive defects. This aligns with the regulations as outlined in Article 71 of the UUAP, which states that decisions and/or actions may be annulled due to procedural or substantial mistakes. Furthermore, the panel of judges' considerations in Decision Number 20/G/2021/PTUN-BL, which fundamentally annulled the Governor's Decision Number: G/209/VI.02/HK/2021 regarding Temporary Compensation for Regional Losses to the Plaintiff, indicated the relevance of the AAUPB in this matter.

Berdasarkan Undang-Undang - Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara serta Peraturan Menteri Keuangan Republik Indonesia Nomor 190/PMK.05/212 tentang Prosedur Pembayaran dalam Rangka Pelaksanaan Anggaran dan Belanja Negara, ditekankan bahwa Kuasa Pengguna Anggaran (KPA) bertanggung jawab penuh, baik secara formal maupun materiil, terhadap pelaksanaan anggaran di masing-masing satuan kerja (satker) mereka. This duty encompasses not only the execution of the budget but also includes the complete budget cycle, which involves planning, organization, execution (budget implementation), oversight, and accountability.²⁸

The KPA is responsible for overseeing state finances/annual budgets executed by the KPA as specified in the General Cash Book administered by the Expenditure Treasurer and Revenue Treasurer. Therefore, there exists a General Cash Book for the Expenditure Treasurer and another for the Revenue Treasurer, both of which are finalized monthly and annually, with the KPA and each Expenditure/Revenue Treasurer signing the General Cash Book to show their responsibility. The PPK verifies the supporting documents for expenses, whereas the SPM (Surat Perintah Membayar or Payment Order) for cash withdrawal from the bank is acknowledged/signed by the PPSPM, and the cheque for bank withdrawal is signed by the KPA and the Expenditure Treasurer. In the meantime, deposits made to the State Treasury for state revenue (which includes non-tax state revenue) are executed by the Revenue Treasurer and recognized by the KPA.²⁹

The Court asserts that the oversight of state finances concerning expenditures and revenues (which encompasses the acquisition of goods and services) is the responsibility of the Budget User Authority (KPA), acting as a delegated authority from the Budget User, thus the KPA holds the responsibility and liability. In the event of a loss to the state during state financial management, the Budget User Authority holds the responsibility and liability. This aligns with the purpose of Article 13 paragraph (7) of the UUAP, stating: 'Government agencies and/or officials receiving authority via delegation bear the responsibility for that authority'.³⁰

²⁸ Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara *Juncto* Peraturan Menteri Keuangan RI Nomor 190/PMK.05/212 tentang Tata Cara Pembayaran Dalam Rangka Pelaksanaan Anggaran dan Belanja Negara.

²⁹ Putusan, *Loc.Cit.*, p. 52-57.

³⁰ *Ibid.*

Concerning this issue, based on the author's assessment, an individual can be deemed legally responsible only if there is a fault element, whether it is deliberate or due to negligence. In this situation, the Plaintiff is a party with no ties to the regional losses, making the requirement for compensation from the Plaintiff ambiguous. The enforcement of liability seems to have occurred, overlooking the principle of caution as outlined in the AAUPB.

The author's analysis indicates that following the annulment of the contentious item, specifically Lampung Governor Decree Number G/209/VI.02/HK/2021 dated 14 April 2021, by the Bandar Lampung Administrative Court in Decision Number 20/G/2021/PTUN -BL on grounds of procedural and substantive flaws, and with the ruling now final and binding, the legal consequence for the Plaintiff is the absence of any obligation to compensate the state for damages suffered by the Lampung Provincial Government's public service agency, necessitating that the decision be deemed void. The implications of the decision, when evaluated against the theory of legal liability, indicate that financial liability, liability in assuming the burden, and liability concerning the duty to absorb the incurred losses, are non-existent since the Plaintiff is neither a KPA, PPK, nor PPSPM, and does not hold the position of Treasurer.

Consequently, the author argues that this significant flaw makes the decision legally invalid, meaning it is not enforceable once it is annulled or remains effective until annulled and concludes after annulment. Additionally, the Plaintiff is not required to reimburse the Lampung Provincial Public Service Agency for any damages resulting from the Decision and/or Actions that have been invalidated, as those losses fall under the Agency's and/or Government Officials' responsibility.

C. Conclusion

According to the information presented earlier, the findings of the thesis research regarding the legitimacy of imposing compensation for damages on civil servants who are neither treasurers nor other officials within the Lampung Provincial Public Service Agency are summarized as follows:

The process for applying state compensation to civil servants who are neither treasurers nor officials within the Lampung Province Regional Public Service Agency is that any loss incurred by the Regional Public Service Agency due to illegal actions or negligence is addressed in line with the laws and regulations governing the resolution of state or regional losses. Simultaneously, the process for applying state compensation to civil servants who are not treasurers or other officials within the Lampung Provincial Government's regional public service agency ignores the provisions that have been restrictively regulated in the Government Regulation on Compensation along with the Minister of Home Affairs Regulation on Compensation and also the Lampung Governor Regulation Number 37 of 2020, which has been deemed procedurally defective. Thus, the Decision of the Bandar Lampung Administrative Court Number 20/G/2021/PTUN-BL has achieved a sense of justice and provided legal certainty for the Plaintiff, showcasing the fair application of the law in line with the principle of Equality Before The Law.

The legality of imposing compensation on civil servants who are neither treasurers nor other officials at the Lampung Provincial Public Service Agency, specifically under State Administrative Decision Number: G/209/VI.02/HK/2021, established and issued by the Governor of Lampung, is procedurally and substantively flawed, as the Plaintiff does not qualify as a KPA, PPK, or PPSPM, nor as a Treasurer. The Plaintiff lacks control over the whole budget process, including planning, organization, execution, oversight, and responsibility. The Budget User Authority (KPA) holds this authority; consequently, the disputed item is null and the effects of Decision Number 20/G/2021/PTUN-BL against the Plaintiff are non-binding from

its annulment, and the Plaintiff is not required to compensate for the losses. Additionally, the losses resulting from the invalidated decision are the accountability of the Government Agency and/or Government Official

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Keputusan Gubernur Lampung Nomor: G/209/VI.02/HK/2021