

**PERTANGGUNGJAWABAN JAKSA DALAM MELAKUKAN EKSEKUSI
TERHADAP KERUGIAN KEUANGAN NEGARA AKIBAT TINDAK
PIDANA KORUPSI**

ABSTRAK

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Penelitian ini bertujuan untuk mendeskripsikan dan menganalisis pertanggungjawaban Jaksa dalam hal terjadi selisih antara kerugian dari pengembalian kerugian keuangan negara, serta untuk penyitaan terhadap harta kekayaan terdakwa yang dilakukan Jaksa sudah dapat atau belum mengembalikan kerugian keuangan negara.

Metode penelitian yang digunakan adalah pendekatan normatif. Cara memperoleh data dilakukan melalui studi dokumen dengan menggunakan bahan-bahan tertulis atau data sekunder. Melalui wawancara kepada responden dan narasumber dengan mengajukan pertanyaan secara langsung kepada keduanya. Data yang diperoleh kemudian dianalisis dengan menggunakan metode kualitatif dan penyajiannya dilakukan secara deskriptif dan preskriptif.

Hasil penelitian menunjukkan bahwa: *pertama*, Pertanggungjawaban eksekusi oleh Jaksa dalam hal terjadi selisih antara Pengembalian Kerugian Keuangan Negara dengan Harta Kekayaan dari Terdakwa Perkara Tindak Pidana, jaksa wajib melaksanakan eksekusi putusan pengadilan yaitu uang pengganti atas putusan pengadilan yaitu Uang Pengganti atas Putusan Pengadilan perkara tindak pidana korupsi. Apabila terpidana tidak dapat membayar uang pengganti, maka ada opsi pengembalian kerugian keuangan negara, antara lain: Jaksa Pengacara Negara dapat mengajukan gugatan perdata kepada terpidana dan atau ahli warisnya, Selain itu upaya Hukum Administrasi, mekanisme pengembalian kerugian keuangan negara secara hukum administrasi dapat dilihat dalam Pasal 59 Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara *Kedua*, penyitaan terhadap harta kekayaan terdakwa yang dilakukan oleh Jaksa belum dapat mengembalikan kerugian keuangan negara, yakni kedepannya adapanya Lembaga Manajemen Aset, praktek sita yang mengimplementasikan sita asset berbasis nilai kerugian keuangan negara. Selain itu, pengembalian asset melalui prosedur perampasan asset tanpa pemidanaan. Diperlukan upaya penyitaan pada tahap, penyidikan, penuntutan, pemeriksaan persidangan, hingga terpidana masih menjalani proses pemidanaan agar melindungi kerugian keuangan negara akibat tindak pidana korupsi, agar pelaku tidak mengalihkan aset-asetnya kepada siapapun.

Kata kunci: pertanggungjawaban jaksa, eksekusi, pengembalian kerugian keuangan negara

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**PROSECUTOR'S ACCOUNTABILITY IN CARRYING OUT EXECUTIONS
TO THE FINANCIAL LOSSES OF THE STATE DUE TO THE ACT
CRIMINAL CORRUPTION**

ABSTRACT

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This study aimed to describe and analyze prosecutor's accountability in the difference between state's financial loss and its refund, as well as the confiscation of proceeds of crime that was executed by prosecutor whether it had been obtained or hadn't refund state's financial loss.

Normative approach was used as the research method. The data was obtained through document study using written materials or secondary data. Through interview with respondents and informants by asking question to them directly. The obtained data was analyzed by using qualitative method and was presented descriptively and prescriptively.

The results showed that: *first*, execution accountability by prosecutor in the difference between State's Financial Loss Refund and the Proceeds of Crime, the prosecutor must executed through court decision in the form of refund based on court decision that was Refund on Court Decision in the term of Corruption. If the convict could not refund the loss, there were alternatives to refund state's financial loss, as follow: Prosecutor could file a civil lawsuit to the convict and/or his heir, as regulated in Article 38C Law Number 31 Year 1999 jo. Law Number 20 Year 2001 concerning Eradication of Corruption. Moreover, Administrative Law enforcement, the refund of state's financial loss based on administrative law could be seen in Article 59 Law Number 1 Year 2004 concerning State's Treasury regulated that : "Any state or regional loss that was caused by criminal offense or anybody's negligence must be solved immediately based on existing legislations". *Second*, the confiscation proceeds of crime by Prosecutor has not been able to refund stae's financial loss, where Assets Management Institution was expected in the future, which confiscation that implemented asset confiscation based on the amount of state's financial loss. Furthermore, asset return through confiscation without sentencing. It needed confiscation at the stage of investigation, prosecution, trial examination, and the convict under sentencing process to protect state's financial loss due to corruption so that the corruptor did not transfer his assets to anyone.

Keywords: prosecutor's liability, execution, refund of state's financial loss

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