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## IMPLEMENTATION OF COMPENSATION FOR LOSS OF OFFICIAL VEHICLES IN ROKAN HILIR DISTRICT

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### ABSTRACT

Article 7 of Government Regulation Number 38 of 2016 concerning Procedures for Compensation Claims for State/Regional Losses Against Non-Treasurer Civil Servants or Other Officials, states that: "Based on the verification results report as intended in Article 5 paragraph (3), the State/Regional Loss Settlement Official must resolve State/Regional Losses by carrying out Compensation Claims." However, in the Rokan Hilir Regency government environment, the implementation is not yet underway because the demand for regional compensation for 4 non-Treasurer Civil Servants who lost two-wheeled official vehicles has not been implemented. The aim of this research is to analyze the implementation of compensation for loss of official vehicles in Rokan Hilir Regency, to analyze the obstacles and efforts. This type of research is sociological/empirical legal research. The results of the research show that the implementation of compensation for loss of official vehicles in Rokan Hilir Regency based on Government Regulation Number 38 of 2016 concerning Procedures for Claiming State/Regional Compensation Against Non-Treasurer Civil Servants or Other Officials has not been implemented in accordance with applicable legal provisions. This was proven by 4 non-treasurer civil servants who lost their two-wheeled official vehicles, causing regional financial losses, but their demands for regional compensation for losses have not yet been implemented.

**Keywords:** Official Vehicles, Losses, Claims

### ABSTRAK

Pasal 7 Peraturan Pemerintah Nomor 38 Tahun 2016 tentang Tata Cara Tuntutan Ganti Kerugian Negara/Daerah Terhadap Pegawai Negeri Bukan Bendahara Atau Pejabat Lain, menyatakan bahwa: "Berdasarkan laporan hasil verifikasi sebagaimana dimaksud dalam Pasal 5 ayat (3), Pejabat Penyelesaian Kerugian Negara/Daerah harus menyelesaikan Kerugian Negara/Daerah dengan melaksanakan Tuntutan Ganti Kerugian." Namun di lingkungan pemerintahan Kabupaten Rokan Hilir, pelaksanaannya belum berjalan karena tuntutan ganti kerugian daerah terhadap 4 orang Pegawai Negeri Sipil Bukan Bendahara yang menghilangkan kendaraan dinas bermotor roda dua belum dilaksanakan. Tujuan penelitian ini adalah untuk menganalisis implementasi ganti kerugian akibat kehilangan kendaraan dinas di Kabupaten Rokan Hilir, untuk menganalisis hambatan dan upayanya. Jenis penelitian ini adalah penelitian hukum sosiologis/empiris. Hasil penelitian diketahui Implementasi ganti kerugian akibat kehilangan kendaraan dinas di Kabupaten Rokan Hilir berdasarkan Peraturan Pemerintah Nomor 38 Tahun 2016 tentang Tata Cara Tuntutan Ganti Kerugian Negara/Daerah Terhadap Pegawai Negeri Bukan Bendahara Atau Pejabat Lain belum terlaksana sesuai ketentuan hukum yang berlaku. Hal ini dibuktikan terhadap 4 orang Pegawai Negeri Bukan Bendahara yang menghilangkan kendaraan dinas roda dua sehingga menyebabkan kerugian keuangan daerah, belum dilaksanakan Tuntutan Ganti Kerugian Daerah kepada mereka.

## INTRODUCTION

Regional finance according to Article 1 number 1 of Government Regulation Number 12 of 2019 concerning Regional Financial Management, "Regional Finance is all rights and obligations of the Region in the context of organizing Regional Government that can be valued in money and all forms of wealth that can be owned by the Region in connection with the rights and obligations of the Region." Theoretically, state/regional finance can be known from an approach. "The approach used to formulate a stipulative definition of state finance is the object, subject, process and purpose side. State finance includes all rights and obligations that can be valued in money, including policies and activities in the fiscal field, and management of separated state assets, as well as everything in the form of money or goods that can be owned by the state in connection with the implementation of these rights and obligations."<sup>1</sup>

Looking at the definition, regional assets are part of regional finances. Specifically, the definition of regional assets is contained in Article 1 number 2 of Government Regulation Number 6 of 2006 concerning Management of State/Regional Assets, which states: "Regional assets are all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or derived from other legitimate acquisitions." The loss of regional assets can cause regional losses.

According to Article 1 number 1 of Government Regulation Number 38 of 2016 concerning Procedures for Claiming Compensation for State/Regional Losses Against Civil Servants Who Are Not Treasurers or Other Officials, "State/Regional Losses are a shortage of money, securities, and goods, which are real and certain in amount as a result of unlawful acts, either intentionally or negligently." This definition is in line with Subiyanto's opinion which states: "state/regional losses are caused by unlawful acts alone and negligence, so that losses caused by other factors are not included in the scope of state/regional losses."<sup>2</sup>

In the event of regional losses incurred by Non-Treasurer Civil Servants, a Regional Compensation Claim must be made against the party

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<sup>1</sup> Riawan Tjandra, *Hukum Keuangan Negara*, (Jakarta: Gramedia Widiasarana Indonesia, 2013), hlm. 178.

<sup>2</sup> Ibnu Subiyanto (Ed.), *Kerugian Keuangan Negara Vs Kerugian Negara*, (Yogyakarta: Unit Penerbit dan Percetakan Sekolah Tinggi Ilmu Manajemen YKPN, 2011), hlm. 15.

causing the loss as a form of legal responsibility imposed on the Non-Treasurer Civil Servants who cause regional losses. Legal liability (recht liability) is: "the legal obligation to pay compensation that will be received by the perpetrator from someone who has been harmed. The measure of compensation is no longer from a compensation value that must be purchased, but from the perspective of the loss or suffering caused by the perpetrator's actions. A concept related to the concept of legal obligation is the concept of legal responsibility (liability law). A person is legally responsible for certain actions, he can be subject to sanctions for his actions that are against the law."<sup>3</sup>

The implementation of regional compensation claims is also a form of government legal action/deed that must be based on the principle of legality/validity (legaliteit beginsel/wetmatigheid van bestuur) "which includes three aspects, namely authority, procedure and substance." Therefore, this obligation is regulated in Article 7 of Government Regulation Number 38 of 2016 concerning Procedures for Claiming State/Regional Compensation for Non-Treasurer Civil Servants or Other Officials, stating that: "Based on the verification report as referred to in Article 5 paragraph (3), the State/Regional Loss Settlement Official must settle the State/Regional Losses by implementing the Compensation Claim." Where Article 5 paragraph (3) states "In the event that based on the verification results there is an indication of State/Regional Losses, follow-up action will be taken." The procedures for settling these losses are further regulated in the Regulation of the Minister of Home Affairs Number 133 of 2018 concerning the Settlement of Regional Compensation Claims for Non-Treasurer Civil Servants or Other Officials.

The Regional Loss Settlement Official is an official as referred to in the following: First, Article 1 number 9 of Government Regulation Number 38 of 2016 concerning Procedures for Claiming State/Regional Loss Compensation Against Civil Servants Who Are Not Treasurers or Other Officials: "The State/Regional Loss Settlement Official (PPKN/D) is an official who has the authority to settle State/Regional Losses." Second, Article 3 paragraph (2) of the Regulation of the Minister of Home Affairs Number 133 of 2018 concerning Settlement of Regional Loss Compensation Claims Against Civil Servants Who Are Not Treasurers or Other Officials: "The duties and authorities of the PPKD as referred to in paragraph (1) are carried out by the Head of SKPKD as the regional general treasurer except for the duties and

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<sup>3</sup> Jamilah, "Pertanggungjawaban Hukum Dalam Pengembalian Aset Hasil Korupsi di Indonesia", *Jurnal Mercatoria*. Vol. 8 No. 2 Desember 2016, hlm. 170.

authorities as referred to in paragraph (1) letters e, letter g, and letter h." Third, Article 1 number 11 of the Regulation of the Minister of Home Affairs Number 133 of 2018 concerning the Settlement of Regional Compensation Claims Against Civil Servants Who Are Not Treasurers or Other Officials, states that: "SKPKD is a regional apparatus in the regional government as a budget user/goods user, which also carries out regional financial management."

"Legal compliance has its own urgency to be implemented for the basic reason that there are many rules and legal principles that have positive implications in community life." The implementation of compensation claims is a form of legal compliance. However, based on the author's observations, it is known that over the past 3 years in the Rokan Hilir Regency government environment, there have been 4 Non-Treasurer Civil Servants who have lost their two-wheeled official vehicles, causing regional financial losses. Regarding the loss of the 4 official vehicles, the Rokan Hilir Regency Regional Financial and Asset Management Agency as the Regional Loss Settlement Officer together with the Rokan Hilir Regency Regional Financial Compensation Claims Settlement Team have not implemented the Regional Financial Compensation Claims to the 4 Non-Treasurer Civil Servants.

This research is important to do because it is related to the government's responsibility for the use of regional assets sourced from the APBD which contains a mandate from tax money paid by the community as one source of regional financial revenue. Where regional losses due to the loss of regional assets in the hands of the regional government, namely Non-Treasurer Civil Servants, need to be sued for compensation, then the Regional Financial Management Agency should be able to implement the provisions of Article 7 of Government Regulation Number 38 of 2016 concerning Procedures for Claims for State/Regional Loss Compensation Against Non-Treasurer Civil Servants or Other Officials.

This research seeks a solution/problem solving for regional compensation claims against Non-Treasurer Civil Servants in the Rokan Hilir Regency government environment who eliminate two-wheeled motorized official vehicles, so that it does not happen again in the future, as a form of problem solving.

## **RESEARCH METHODS**

This research is descriptive with a sociological/empirical type of research, namely: "A legal research method that functions to be able to see the law in a real sense and examine how the law works in a community environment. Because this research is examining people in living relationships in society, the empirical legal

research method can also be said to be sociological legal research."<sup>4</sup> Data was collected primarily by carrying out several research steps, namely conducting direct observations, interviews with several sources related to the research object, and supplemented with secondary data. Primary data was obtained from: Head of the Financial and Regional Asset Management Agency of Rokan Hilir Regency; Inspector of the Inspectorate of Rokan Hilir Regency; Head of the Financial Audit Agency of the Riau Province Representative; Chairperson of Commission I of the Regional People's Representative Council of Rokan Hilir Regency; Functional Officials of Goods Management of the Transportation Service of Rokan Hilir Regency; Functional Officials of Goods Management of the Community and Village Empowerment Service of Rokan Hilir Regency; Functional Officials of Goods Management of the Regional Revenue Agency of Rokan Hilir Regency; as well as Civil Servants at the Transportation Service, Community and Village Empowerment Service, and the Regional Revenue Agency of Rokan Hilir Regency who Eliminated Two-Wheeled Official Vehicles throughout 2021 to 2023. The approach is a legislative approach and a case approach. Data is analyzed qualitatively. Meanwhile, conclusions are drawn inductively. The Financial and Regional Asset Management Agency of Rokan Hilir Regency was chosen as the research location for several reasons, namely: First, in the Rokan Hilir Regency government environment there are 4 Civil Servants who are not Treasurers who have committed the act of eliminating two-wheeled official vehicles. Second, Regarding the loss of the 4 official vehicles, the Demand for Compensation for Regional Financial Losses has not been implemented.

## RESULTS AND DISCUSSION

"Regional governments now have greater authority and responsibility in providing public services to improve the welfare and quality of life of the community which can be supported by regional assets/goods as the main supporting facilities for government services."<sup>5</sup> This can also be interpreted that in the local government environment, full support is needed so that the regional government can implement asset management in a transparent, efficient and accountable manner. Therefore, the management of regional goods/assets needs to be carried out properly.

The regional government is also responsible for the loss of regional goods/assets because there is a mandate from the people from the APBD which is used to purchase regional goods/assets. In addition, the loss of regional goods/assets causes regional losses. This is as stated that "regional losses can be seen from several elements, one of which is the scope is not only

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<sup>4</sup> Soerjono Soekanto, *Sosiologi Suatu Pengantar*, (Jakarta: Rajawali Pers, 2012), hlm. 12.

<sup>5</sup> Felix Christian, "Analisis Penatausahaan Barang Milik Daerah Pada Pemerintah Kabupaten Merauke", *Jurnal EMBA*, Vol.7 No.1 Tahun 2019, hlm. 954.

limited to the lack of money, but also the lack of securities including state assets."<sup>6</sup>

### **Implementation of Compensation for Loss of Official Vehicles in Rokan Hilir Regency**

In a broad sense, demands for Civil Servants cannot be in the form of administrative demands that can be carried out without going through a court verdict. One of them is in the form of a claim for compensation against Civil Servants who are not treasurers. In the Rokan Hilir Regency government environment, based on the results of the author's interview with the Head of the Rokan Hilir Regency Financial and Regional Asset Management Agency, in this case represented by the Head of the Regional Asset Management Division of the Rokan Hilir Regency Financial and Regional Asset Management Agency that: "there are 4 Civil Servants who have lost their two-wheeled official vehicles, namely 1 person is a Civil Servant at the Transportation Service, 2 people are Civil Servants at the Community and Village Empowerment Service, and 1 person is a Civil Servant at the Regional Revenue Agency."<sup>7</sup> In the interview, he also provided an explanation of the brands of the two-wheeled official vehicles in question, in the table below:

**Table 1**  
**Brands of Official Motorized Two-Wheeled Vehicles Lost by Non-Treasurer Civil Servants in the Rokan Hilir Regency Government Environment Over the Past Three Years**

No.	Nama Instansi	Merk Kendaraan	Tahun Hilang
1.	Department of Transportation of Rokan Hilir Regency	Yamaha Vega	2021
2.	Community and Village Empowerment Service of Rokan Hilir Regency	Honda Vario Teckno	2021
3.	Community and Village Empowerment	Honda Supra	2022

<sup>6</sup> Mohamad Nur Kholiq dan Evan Samuel Grigorius, "Pengambilalihan Piutang Milik Terpidana Untuk Menggantikan Kerugian Keuangan Negara Pada Tindak Pidana Korupsi", *Jurnal Legislatif*, Vol. 4 No. 2 Juni 2021, hlm. 173.

<sup>7</sup> Hasil Wawancara Penulis dengan Kepala Badan Pengelola Keuangan dan Aset Daerah Kabupaten Rokan Hilir, Dalam Hal Ini Diwakili Oleh Bapak Azwin, SE, Selaku Kepala Bidang Pengelolaan Aset Daerah Badan Pengelola Keuangan dan Aset Daerah Kabupaten Rokan Hilir, Pada Hari Jum'at, Tanggal 27 Oktober 2023, Pukul 10. 00. WIB di Kantor Badan Pengelolaan Keuangan dan Aset Daerah Kabupaten Rokan Hilir.

	Service of Rokan Hilir Regency	X-125	
4.	Regional Revenue Agency of Rokan Hilir Regency	Honda Beat	2023

Source: processed primary data, 2023.

The compensation clause for damage/error is also known in the General Principles of Good Governance as stated by Wahyudi Kumorotomo that "one of the principles of just and proper governance in Indonesia is the principle of compensation for errors."<sup>8</sup> According to Jazim Hamidi, the elements of the General Principles of Good Governance comprehensively consist of: "First, They are ethical values that live and develop in the environment of state administrative law. Second, They function as a guide for State Administrative Officials in carrying out their functions, are a testing tool for administrative judges in assessing state administrative actions (in the form of determinations/beschikking), and as a basis for filing a lawsuit for the plaintiff. Third, Most of them are still unwritten principles, still abstract, and can be explored in the practice of life in society. Fourth, Some other principles have become written legal rules and are scattered in various positive legal regulations."<sup>9</sup> Therefore, it is appropriate for the Regional Financial and Asset Management Agency of Rokan Hilir Regency to carry out its legal responsibility to resolve regional compensation claims for the loss of regional property in its work environment.

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<sup>8</sup> Wahyudi Kumorotomo, *Etika Adminsitasi Negara*, (Jakarta: PT RajaGrafindo Persada, 1996), hlm. 287.

<sup>9</sup> Jazim Hamidi, *Penerapan Asas-Asas Umum Pemerintahan Yang Layak di Lingkungan Peradilan Administrasi Indonesia*, (Bandung: Citra Aditya Bakti, 2009), hlm.42.

**Figure 1. Verification Procedure for Indications and Information Regional Losses Related to Regional Property in the Environment of the Rokan Hilir Regency Government**



Source: processed primary data, 2023.

The image above is based on the results of the author's interview with the Head of the Regional Asset Management Division of the Regional Financial and Asset Management Agency of Rokan Hilir Regency, which can be explained as follows:<sup>10</sup>

- a. Indications and Information on regional losses by functional officials managing goods at the Regional Work Unit and its Head where the regional loss occurred, findings by the local Inspectorate or findings by the Riau Province Representative Financial Audit Supervisory Agency. Then investigated until information is found that comes from: findings during supervision by direct superiors at the local Regional Work Unit;

<sup>10</sup> Hasil Wawancara Penulis dengan Kepala Badan Pengelola Keuangan dan Aset Daerah Kabupaten Rokan Hilir, Dalam Hal Ini Diwakili Oleh Bapak Azwin, SE, Selaku Kepala Bidang Pengelolaan Aset Daerah Badan Pengelola Keuangan dan Aset Daerah Kabupaten Rokan Hilir, Pada Hari Jum'at, Tanggal 27 Oktober 2023, Pukul 10. 00. WIB di Kantor Badan Pengelolaan Keuangan dan Aset Daerah Kabupaten Rokan Hilir.



Local Inspectorate; Results of inspections by the Riau Province Representative Financial Audit Agency; Written reports from the Civil Servants concerned who incurred regional losses; Written information from the community that is submitted correctly and can be accounted for

- b. Calculation of Regional Loss Value, which is carried out by the Head of the Regional Work Unit where the information on regional losses occurred
- c. Written Report by the Head of the Regional Work Unit where the information on regional losses occurred regarding Regional Losses to the Head of the Regional Work Unit in the Regency as the user of the budget for the occurrence of regional losses
- d. Verification of Regional Losses by the Head of the Regional Work Unit in the Regency as the user of the budget for the occurrence of regional losses
- e. Written report of the results of the verification of regional losses to the Regent no later than 4 (four) working days since the receipt of information on the occurrence of Regional Losses
- f. The Regent notifies the results of the verification report to the Riau Province Representative Audit Board no later than 3 (three) working days after the receipt of the report
- g. Settlement of Regional Losses by the Regent/Head of the Regional Financial and Asset Management Agency

"It is a must for every government apparatus to be able to carry out all the trust that has been given to them well and with integrity. It becomes a fatal problem if government apparatus or bureaucrats show behavior that deviates from the provisions of the duties and authorities that have been regulated in the legislation because it will hinder the process of governance."<sup>11</sup> Therefore, the implementation of duties and authority regarding the settlement of regional compensation claims for the loss of regional property, especially regional property lost by Civil Servants who are not Treasurers in the Rokan Hilir Regency government, ideally must be carried out in accordance with the legal provisions that regulate it.

However, based on observations made by the author, it is known that this has not been implemented for 4 Non-Treasurer Civil Servants in the Rokan Hilir Regency Government. The results of the observations were

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<sup>11</sup> Irfan Setiawan dan Christin Pratami Jesaja, "Analisis Perilaku Korupsi Aparatur Pemerintah Di Indonesia", *Jurnal Media Birokasi*, Vol. 4 No. 2 Oktober 2022, hlm. 34.

strengthened by the results of the author's interview with the Head of the Rokan Hilir Regency Financial and Regional Asset Management Agency, in this case represented by the Head of the Regional Asset Management Division of the Rokan Hilir Regency Financial and Regional Asset Management Agency, who stated that: "Obstacles in various factors were experienced by his party so that the 4 Non-Treasurer Civil Servants in the Rokan Hilir Regency Government who lost their two-wheeled motorized official vehicles have not been sued for compensation. Especially the humanitarian factor and compassion as internal factors considering that on average they live with a poor economy and even tend to be poor. Then from external factors, there has been no cooperation and unity of vision and mission between the scope of the internal agencies of the Rokan Hilir Regency Government who are authorized and given the responsibility to resolve it or with the scope of vertical agencies such as the Riau Provincial Representative Audit Agency. Or in other words, cooperation has not been implemented for the implementation of this matter."<sup>12</sup>

In the implementation of government, the government is usually given the authority to make special policies to solve existing problems which are often known as *freies ermessen*. "Freies ermessen is a principle that has the aim of filling in the gaps or completing the principle of legality so that the ideals of a legal state, namely the realization of welfare, can be realized considering that this principle provides the government with the freedom to act in order to carry out its duties regardless of being tied to laws and regulations."<sup>13</sup>

Based on the author's observations, it is also known that there is no special policy in the scope of *freies ermessen* for the settlement of regional compensation claims for the loss of regional property. The results of this observation are reinforced by the results of the author's interview with the Chairperson of Commission I of the Rokan Hilir Regency Regional People's Representative Council, in this case represented by the Secretary of the Rokan Hilir Regency Regional People's Representative Council. In the interview, he stated that: "Based on observations and facts in the field that his party knows,

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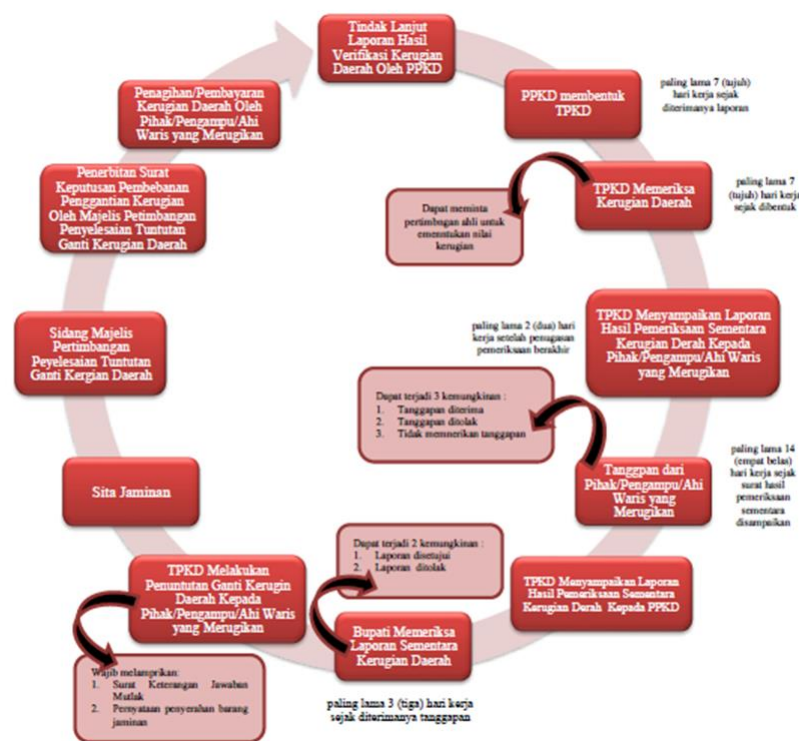
<sup>12</sup> Hasil Wawancara Penulis dengan Kepala Badan Pengelola Keuangan dan Aset Daerah Kabupaten Rokan Hilir, Dalam Hal Ini Diwakili Oleh Bapak Azwin, SE, Selaku Kepala Bidang Pengelolaan Aset Daerah Badan Pengelola Keuangan dan Aset Daerah Kabupaten Rokan Hilir, Pada Hari Jum'at, Tanggal 27 Oktober 2023, Pukul 10. 00. WIB di Kantor Badan Pengelolaan Keuangan dan Aset Daerah Kabupaten Rokan Hilir.

<sup>13</sup>Nehru Asyikin, "Pengujian Freies Ermessen Atas Legislasi Semu Kepala Daerah", *Jurnal Hukum Ekonomi Syariah*, Vol. 3 No. 1 April 2020, hlm. 82.

there has been no settlement of regional compensation claims, especially for the loss of regional property caused by irresponsible Civil Servants holding the right to use regional property in the Rokan Hilir Regency regional government environment. Let alone compensation claims as stipulated in the procedures in law, there is no similar special policy if the reason for the failure to implement the compensation claim is a sense of humanity/pity for the Civil Servants concerned. This is an important concern for the Regent of Rokan Hilir,"<sup>14</sup>

Based on the results of the author's interview with the Inspector of the Rokan Hilir Regency Inspectorate, it is known that the ideal procedure in terms of resolving regional compensation claims for regional property lost by Non-Treasurer Civil Servants in Rokan Hilir Regency has not been implemented by his party for the past 3 years. The author presents the procedure in the form of a picture below:

**Figure 2. Ideal Procedure for the Implementation of Settlement of Regional Compensation Claims for Regional Property Lost by Civil Servants Who Are Not Treasurers**



<sup>14</sup> Hasil Wawancara Penulis dengan Ketua Komisi I Dewan Perwakilan Rakyat Daerah Kabupaten Rokan Hilir, Dalam Hal Ini Diwakili Oleh Bapak H. Sarman Syahroni, ST., M. IP Selaku Sekretaris Dewan Perwakilan Rakyat Daerah Kabupaten Rokan Hilir, Pada Hari Jum'at, Tanggal 5 Oktober 2023, Pukul 11. 00. WIB, di Kantor Sekretariat Dewan Perwakilan Rakyat Daerah Kabupaten Rokan Hilir.

Source: processed primary data, 2023.

The image above is based on the results of the author's interview with the Inspector of the Rokan Hilir Regency Inspectorate which can be explained as follows:<sup>15</sup>

- a. The Regent/Head of the Regional Financial and Asset Management Agency in the Regency follows up on the report based on the verification results of the regional loss information.
- b. The Regent/Head of the Regional Financial and Asset Management Agency in the Regency forms a Regional Loss Resolution Team no later than 7 (seven) working days after receiving the report
- c. The examination of regional losses by the Regional Loss Resolution Team is completed no later than 7 (seven) working days after being formed.
- d. The Regional Loss Resolution Team submits the results of the temporary examination of regional losses to the Losing Party/Guardian/Obtainer of Rights/Heirs no later than 2 (two) working days after the examination assignment ends. Regarding the submission of the results of this interim examination, the following provisions apply: If the recipient of the interim examination results provides a response to the results of the interim examination of Regional Losses by attaching supporting documents, which must be submitted to the Regional Loss Resolution Team no later than 14 (fourteen) working days since the letter of interim examination results was submitted. The response will be given by the Regional Loss Resolution Team no later than 2 (two) working days since the response was received.

Based on the response, the following things may happen: The response is approved; the response is rejected. If the response is rejected by the Regional Loss Resolution Team; the recipient of the temporary examination results does not submit a response. If the recipient of the temporary examination results (the Injured Party/Guardian/Obtainer of Rights/Heirs) does not submit a response to the Regional Loss Resolution Team, up to the specified time limit, which is no later than 14 (fourteen) working days since

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<sup>15</sup>Hasil Wawancara Penulis dengan Bapak H. Roy Azlan, AP., M. Si, Selaku Inspektur Inspektorat Kabupaten Rokan Hilir, Pada Hari Senin, Tanggal 16 Oktober 2023, Pukul 09.30. WIB di Kantor Inspektorat Kabupaten Rokan Hilir.

the letter of temporary examination results was submitted, it is considered that there is no objection to the examination results.

- e. The Regional Loss Resolution Team prepares an audit report by taking into account the response of the Injured Party/Guardian/Obtainer of Rights/Heirs to the Regent
- f. The Regent or Head of the Regional Financial and Asset Management Agency provides a response to the regional loss report submitted by the Regional Loss Resolution Team no later than 3 (three) working days from the receipt of the response. In relation to the audit report, the following possible responses may occur:
  - 1). The report is rejected. If the Regent or Head of the Regional Financial and Asset Management Agency in the Regency rejects the audit report, the Regional Loss Resolution Team will re-examine the rejected material no later than 3 (three) working days and re-submit it to the Regent or Head of the Regional Financial and Asset Management Agency in the Regency. +
  - 2). The report is approved. If the Head of the Regional Financial and Asset Management Agency in the Regency approves the audit report, the Regional Loss Resolution Team will submit the audit report to the Regent no later than 2 (two) working days.
- g. If the Regent or the Head of the Regional Financial and Asset Management Agency in the Regency approves the regional loss report, then one of the two regional officials will assign the Regional Loss Resolution Team to claim compensation for the Regional Loss from the Injured Party.

In the claim for compensation, the Regional Loss Resolution Team seeks a statement of willingness and/or recognition from the Injured Party/Guardian/Obtainer of Rights/Heirs that the loss is their responsibility and is willing to replace the Regional Loss in the form of an Absolute Response Statement. In relation to the Absolute Response Statement, the following provisions apply:

- 1). The process of claiming compensation for Regional Losses in the form of an Absolute Response Statement no later than 3

(three) working days from the receipt of the assignment letter.

- 2). The Absolute Response Statement contains the following: Identity of the Injured Party/Guardian/Obtainer of Rights/Heirs; Statement of delivery of collateral, accompanied by a list of collateral, proof of legal ownership of the collateral and a power of attorney to sell Statement from the Injured Party/Guardian/Obtainer of Rights/Heirs that their statement cannot be withdrawn; The amount of regional losses to be paid; Method and period of payment of regional losses.
  - 3). The Injured Party/Guardian/Obtainer of Rights/Heirs of Regional Losses due to negligence can submit an extension of time to compensate for losses to the Regent through the Head of the Regional Finance and Asset Management Agency in the Regency. The implementation of the extension is based on the following provisions: First. The extension is determined by a Regent's decision; Second, the Head of the Regional Finance and Asset Management Agency in the Regency provides consideration to the Regent based on the request for an extension of time no later than 5 (five) working days after the application for an extension of time is received; Third, an extension can be submitted for the following reasons: Force majeure; Illness requiring intensive care as evidenced by a doctor's/hospital's certificate; and Economic conditions that cannot be proven by a Certificate of Inability from the relevant agency.
- h. Implementation of collateral seizure
  - i. Implementation of the Assembly Session
  - j. The Regional Loss Settlement Officer based on the Assembly's considerations issues a Decision Letter on the Imposition of Compensation for Losses no later than 14 (fourteen) working days since the Assembly determines the decision on the results of the session.
  - k. Collection/payment of regional losses, with the following provisions:
    - 1). 1). The Head of the Regional Financial and Asset Management Agency in the Regency, by bringing a collection letter, carries out the collection of the settlement of

Regional Losses to the Injured Party/Guardian/Obtainer of Rights/Heirs

- 2). 2). For the collection, the Injured Party/Guardian/Obtainer of Rights/Heirs makes a payment deposit
- 3). 3). If the Injured Party/Guardian/Obtainer of Rights/Heirs does not pay compensation when billed, the following provisions apply: First, the Head of the Regional Financial and Asset Management Agency in the Regency provides a written warning by issuing a first warning letter and a second warning. Second, a statement of default for further settlement to be processed by issuing a Decision Letter on Imposing Compensation for Losses by the Assembly.

Several cases of regional compensation claims that were not implemented by the Rokan Hilir Regency government against Civil Servants who were not Treasurers who had lost their two-wheeled official vehicles are described by the author as follows: *First*, based on the results of the author's interview with the Functional Officer of the Transportation Service of Rokan Hilir Regency, the Functional Officer of the Transportation Service of Rokan Hilir Regency, the chronology of the loss of the vehicle was known, where in the interview he stated that: "At that time, several employees in the environment where he worked asked the functional official with the initials AR why he never went to the office again using the Yamaha Vega official vehicle that he was authorized to use in relation to his position. He always said that the vehicle was damaged. His party had thought about taking the vehicle, but considering that the office where he worked and the local Financial and Asset Management Agency did not have a tow truck, his party dropped the idea. Until the end of 2021, it was discovered that the vehicle was no longer there, where according to the person concerned's confession, the vehicle was stolen by a thief when it was parked in the side yard of his house which had no fence.<sup>16</sup>

The loss of official vehicles and the failure to carry out the compensation claim process is reinforced by the results of the author's interview with the Civil Servant of the Transportation Service who Lost the Two-Wheeled Official Vehicle, in this case represented by the Head of the

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<sup>16</sup> Hasil Wawancara Penulis dengan Bapak May Eka Saputra, Selaku Pejabat Fungsional Penata Laksana Barang Dinas Perhubungan Kabupaten Rokan Hilir, Pada Hari Jum'at, Tanggal 29 September 2023, Pukul 14. 00. WIB, di Kantor Dinas Perhubungan Kabupaten Rokan Hilir.

General and Personnel Sub-Division of the Rokan Hilir Regency Transportation Service, who stated that: "His party has provided information to his superior, namely the Head of the Rokan Hilir Regency Transportation Service, but the verification of regional losses based on the information provided by his party has never been carried out by his superior. If verification is not carried out, the core process, namely the claim for compensation, will also automatically not be carried out considering that the claim for compensation begins with verification. AR as a functional official at the place where his party is assigned who has lost the two-wheeled official vehicle is indeed very concerned about his life, he is lacking in everything and even some of his children have dropped out of school because they have no money."<sup>17</sup>

*Second*, Based on the results of observations conducted by the author, it is known that the Honda Beat Official vehicle belonging to the Rokan Hilir Regency Regional Revenue Agency was lost by a Civil Servant who is not the Treasurer of the Rokan Hilir Regency Regional Revenue Agency. This statement is supported by the results of the author's interview with the Functional Official of the Goods Management of the Rokan Hilir Regency Regional Revenue Agency, in this case represented by the Secretary of the Rokan Hilir Regency Regional Revenue Agency, the chronology of the loss of the vehicle was known, where in the interview he stated that: "At that time, an employee with the initials AF reported the goods management official of the Rokan Hilir Regency Regional Revenue Agency and met with the Head of the Rokan Hilir Regency Regional Revenue Agency regarding the loss of the official vehicle he was using. Actually, the use of the right did not belong to him but to one of the functional officials in the agency, but because the person concerned did not have a motorbike, the vehicle was lent to him while on duty. According to the person concerned's confession, the vehicle was stolen by a thief when it was parked in the front yard outside the fence of his house. Even though the vehicle was locked by the person concerned."<sup>18</sup>

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<sup>17</sup> Hasil Wawancara Penulis dengan Pegawai Negeri Sipil Dinas Perhubungan yang Menghilangkan Kendaraan Dinas Roda Dua, Dalam Hal Ini Diwakili Oleh Ibu Helmiyana, SP, Selaku Kepala Sub Bagian Umum dan Kepegawaian Dinas Perhubungan Kabupaten Rokan Hilir, Pada Hari Jum'at, Tanggal 29 September 2023, Pukul 14. 40. WIB, di Kantor Dinas Perhubungan Kabupaten Rokan Hilir.

<sup>18</sup> Hasil Wawancara Penulis dengan Pejabat fungsional Penata Laksana Barang Badan Pendapatan Daerah Kabupaten Rokan Hilir, Dalam Hal Ini Diwakili Oleh Bapak Zulkarnain, S. Sos, Selaku Sekretaris Badan Pendapatan Daerah Kabupaten Rokan Hilir, Pada Hari Jum'at, Tanggal 29 September 2023, Pukul 09. 00. WIB, di Kantor Badan Pendapatan Daerah Kabupaten Rokan Hilir.



Based on the results of the author's interview with the Inspector of the Rokan Hilir Regency Inspectorate, who stated that: "His party as the head of the Regional Loss Resolution Team together with the Head of the Financial and Regional Asset Management Agency of Rokan Hilir Regency due to humanitarian factors and this was purely due to AF's negligence and considering his very poor condition with quite a lot of dependent children so that he has not carried out the process of claiming compensation."<sup>19</sup>

### **Obstacles and Efforts to Overcome Them in the Implementation of Compensation for Loss of Official Vehicles in Rokan Hilir Regency**

The obstacles and efforts to overcome the obstacles are: *First*, the government apparatus factor, the obstacle is the consideration of humanity considering that Civil Servants who lose regional property live in poverty, efforts to overcome it should be firmness from the Rokan Hilir Regent and the implementers of the settlement of local compensation claims; The Government Regulation has not been well socialized in the Rokan Hilir Regency government environment. Efforts to overcome it should be to socialize the regulation; Rokan Hilir Regency Government Officials who are given the mandate to settle regional compensation claims do not process regional compensation claims and do not determine the value of the loss. Efforts to overcome it should be to resolve regional compensation claims by processing regional compensation claims and determining the value of the loss; lack of understanding and training in the Rokan Hilir Regency government environment regarding the importance of implementing the settlement of regional compensation claims, efforts to overcome it should be given Education and Training and guidance on this matter; there are differences of opinion between the implementers of the settlement of local compensation claims and the Head of the Regional Work Unit as the user of the budget for the loss of two-wheeled official vehicles related to the basis for assessing regional losses, efforts should be to bring these parties to the same perception; low awareness of the Civil Servants concerned who have lost their official two-wheeled vehicles, efforts to overcome this should immediately process a claim for compensation for the goods. *Second*, the facility factor, the obstacle is that the local government does not yet have a towing tool to transport damaged official two-wheeled vehicles, several two-wheeled vehicles that are

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<sup>19</sup> Hasil Wawancara Penulis dengan Bapak H. Roy Azlan, AP., M. Si, Selaku Inspektur Inspektorat Kabupaten Rokan Hilir, Pada Hari Senin, Tanggal 16 Oktober 2023, Pukul 09.30. WIB di Kantor Inspektorat Kabupaten Rokan Hilir.

lost due to damage, efforts to overcome this should be that the local government needs to procure a towing tool. *Third*, the community factor, the obstacle is the lack of public attention to the use of regional property by Civil Servants in their residential environment. efforts to overcome this should be that the community cares and participates in supervising the use of regional property by Civil Servants.

## CONCLUSIO

1. Implementation of compensation for the loss of official vehicles in Rokan Hilir Regency based on Government Regulation Number 38 of 2016 concerning Procedures for Claiming State/Regional Loss Compensation Against Civil Servants Who Are Not Treasurers or Other Officials has not been implemented in accordance with applicable legal provisions. This is evidenced by the 4 Civil Servants Who Are Not Treasurers who lost their two-wheeled official vehicles, causing regional financial losses, the Regional Loss Compensation Claim has not been implemented against them.
2. Obstacles and efforts to overcome obstacles are: First, the government apparatus factor, the obstacle is consideration of humanity considering that Civil Servants who lose regional property live in poverty, efforts to overcome it should be firmness from the Rokan Hilir Regent and the implementers of the settlement of local compensation claims; The Government Regulation has not been well socialized in the Rokan Hilir Regency government environment. Efforts to overcome it should be to socialize the regulation; Rokan Hilir Regency Government Officials who are given the mandate to settle regional compensation claims do not process regional compensation claims and do not determine the value of the loss. Efforts to overcome, efforts to overcome it should be to resolve regional compensation claims, process regional compensation claims and determine the value of the loss; lack of understanding and training in the Rokan Hilir Regency government environment regarding the importance of implementing the settlement of regional compensation claims, efforts to overcome it should be given Education and Training and guidance on this matter; there are differences of opinion between the implementers of the settlement of local compensation claims and the Head of the Regional Work Unit as the user of the budget for the loss of two-wheeled official vehicles related to the basis for assessing regional losses, efforts should be to bring these parties to the same perception; low awareness of the Civil Servants concerned who have lost their official two-wheeled vehicles, efforts to overcome this should immediately process a claim for compensation for the goods. Second, the facility factor, the obstacle is that the local government does not yet have a towing tool to transport

damaged official two-wheeled vehicles, several two-wheeled vehicles that are lost due to damage, efforts to overcome this should be that the local government needs to procure a towing tool. Third, the community factor, the obstacle is the lack of public attention to the use of regional property by Civil Servants in their residential environment. efforts to overcome this should be that the community cares and participates in supervising the use of regional property by Civil Servants.

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