

RINGKASAN

TINDAK PIDANA KORUPSI DALAM PENGADAAN BARANG DAN JASA OLEH PEMERINTAH

Dalam setiap proses pengadaan barang dan jasa, mulai dari tahap persiapan sampai pada tahap pelaksanaannya berpotensi menimbulkan korupsi. Tahapan tersebut adalah perencanaan pengadaan, penetapan sistem pengadaan, penyusunan HPS, penyusunan dokumen pengadaan, pelelangan umum, penunjukan langsung. Modus yang dilakukan bermacam-macam, yaitu persekongkolan, suap, mark up, memberi hadiah atau janji untuk mendapatkan proyek pekerjaan dalam pengadaan barang dan jasa oleh pemerintah.

Pelanggaran yang dilakukan dalam tahapan persiapan pengadaan sampai pada tahap pelaksanaan pengadaan yang menimbulkan kerugian keuangan negara berimplikasi terhadap tindak pidana korupsi. Kerugian negara yang ditimbulkan berpengaruh terhadap perekonomian negara yang mempengaruhi kemakmuran, kesejahteraan, kepada seluruh kehidupan rakyat. Yang dimaksud dengan keuangan negara adalah seluruh kekayaan negara dalam bentuk apapun, yang dipisahkan atau yang tidak dipisahkan dan semua hak dan kewajiban negara yang dapat dinilai dengan uang, serta segala sesuatu dalam bentuk uang maupun berupa barang yang dapat dijadikan milik negara sehubungan dengan pelaksanaan hak dan kewajiban tersebut.

Dalam menentukan kerugian keuangan negara tersebut harus dilakukan audit. BPK sebagai auditor eksternal yang bertugas memeriksa pengelolaan dan tanggungjawab keuangan negara yang dilakukan oleh Pemerintah Pusat, Pemerintah Daerah, Lembaga Negara lainnya, Bank Indonesia, Badan Usaha Milik Negara, Badan Layanan Umum, Badan Usaha Milik Daerah, dan lembaga atau badan lain yang mengelola keuangan negara. BPK merupakan lembaga negara yang bebas dan mandiri dalam memeriksa pengelolaan dan tanggungjawab keuangan negara. Selain audit eksternal yang dilakukan BPK, ada juga audit internal yang dilakukan oleh BPKP. Auditor internal BPKP melaksanakan tugas pemerintahan di bidang pengawasan keuangan dan pembangunan. BPKP berada di bawah dan bertanggungjawab kepada Presiden.

SUMMARY

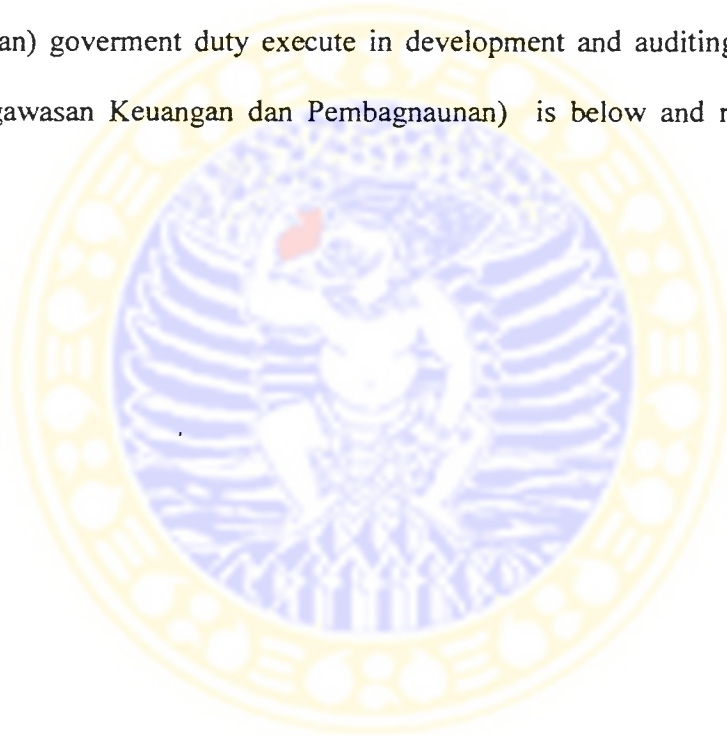
CORRUPTION CRIMINAL IN PROCUREMENT GOODS AND SERVICES OF BY GOVERNMENT

In every process procurement of goods and services, from preparation phase come up with the execution phase of potency generate corruption. The step is planning of procurement, stipulating of procuremen system, compilation HPS, compilation of procurement document, auction of public, directing of direct. Modus which done all kinds, that is collusion, bribed, collusion, mark up, give promise or present for getting project of work in procurement of goods and sevice of by government.

Collision performed within procurement step to phase procurement execution which generate disavantage of state's finance. Implicated in corruption criminal have an effect on to economics of state influencing prosperity, to all life of society. The meaning state's finance is all properties of state in whatever form, who dissociated or not dissociated and all states rights and obligationses available for assessed with moneys, and also everything in the form of money or goods available for made by is public ownership relation execution of the rights and obligations.

In determining disavantage of state's finance must be done an audit. BPK (Badan Pemeriksa Keuangan) as auditor external is commisioned checking and management responsibility state finance done by central government, local government, other state institution, Bank of Indonesian, BUMN (Badan Usaha Milik

Negara), common service agency, BUMD (Badan Usaha Milik Daerah), and other agency or institution managing state's finance. BPK (Badan Pemeriksa Keuangan) is free state instituting and self-supporting in checking management and responsibility state's finance. Besides audit eksternal which done by BPK (Badan Pemeriksa Keuangan), there is also internal audit done by BPKP (Badan Pengawasan Keuangan dan Pembagnaunan). Internal auditor BPKP (Badan Pengawasan Keuangan dan Pembagnaunan) goverment duty execute in development and auditing area. BPKP (Badan Pengawasan Keuangan dan Pembagnaunan) is below and responsible to President.



ABSTRACT

CORRUPTION CRIMINAL IN PROCUREMENT GOODS AND SERVICES OF BY GOVERNMENT

The title of this research was “Corruption Criminal in Procurement Goods and Services of by Government”. Generally the main issue (1) corruption criminal in process in government procurement; (2) criterion of loss of institute and state in charge doing audit in corruption criminal and also authenticity of result making an audit. By using normatif method through statute approach and case approach.

This study give answer that in every process procurement of goods and services, start from preparation phase come up with the execution phase of potency generate corruption. The step is planning of procurement, stipulating of procuremen system, compilation HPS, compilation of procurement document, auction of public, directing of direct. Modus which done all kinds, that is collusion, bribed, collution, mark up, give promise or present for getting project of work in procurement of goods and seviles of by government.

Key words: corruption, goods and services, government procurement.

