

ABSTRAK

Usaha dalam meningkatkan pendapatan negara dengan memanfaatkan Barang Milik Negara (BMN) tidak hanya dilakukan oleh Badan Usaha Milik Negara (BUMN) namun juga dilakukan oleh TNI melalui badan hukum Koperasi. Koperasi TNI yang kedudukannya tidak berada di bawah struktural TNI, bertanggung jawab dalam pengelolaan aset-aset TNI berupa tanah maupun bangunan yang juga merupakan BMN. Hal ini menjadi menarik diteliti karena pasca dikeluarkannya UU No. 34 Tahun 2004 Tentang TNI, pada Pasal 76 disebutkan bahwa bisnis yang dikelola TNI secara langsung maupun tidak langsung akan diambil alih oleh negara.

Penelitian ini difokuskan kepada Induk Koperasi TNI Angkatan Udara (INKOPAU) maka atas hal-hal tersebut, Penulis melakukan penelitian berdasarkan rumusan masalah mengenai implementasi pengambilalihan bisnis TNI terhadap eksistensi INKOPAU dan implementasi penataan pemanfaatan BMN di lingkungan TNI terhadap kedudukan INKOPAU mengacu kepada UU No. 25 Tahun 1992 Tentang Perkoperasian.

Metode pendekatan yang digunakan dalam penelitian ini adalah metode pendekatan yuridis empiris yaitu penelitian hukum mengenai pemberlakuan atau implementasi ketentuan hukum normatif secara *in action*. Pembahasannya didasarkan pada hasil pengolahan data primer yaitu wawancara mendalam (*in-depth interview*) dengan Ketua Bidang IV INKOPAU yang menangani legalitas hukum dan personel, dan data sekunder yaitu peraturan perundang-undangan yang berlaku.

Hasil penelitian dapat disimpulkan bahwa Koperasi bukan merupakan obyek hukum dari pengambilalihan bisnis TNI, maka atas hal ini dilakukanlah penataan terhadap Koperasi yang disesuaikan dengan UU No. 25 Tahun 1992 Tentang Perkoperasian. Penataan Koperasi merupakan bentuk perlindungan atas eksistensi INKOPAU yang berperan penting dalam membantu perekonomian militer. UU Koperasi yang tidak mengatur mengenai kegiatan usaha koperasi yang mengelola BMN memunculkan banyak pertanyaan mengenai keabsahan INKOPAU dalam mengelola aset TNI AU, namun berdasarkan Peraturan Menteri Keuangan No. 54 Tahun 2015 Tentang Penataan Pemanfaatan Barang Milik Negara di Lingkungan TNI, INKOPAU mempunyai kewenangan yang sah dalam mengelola pemanfaatan atas aset-aset TNI AU. Dengan kata lain kedudukan INKOPAU tidak hanya berdasarkan UU Koperasi, namun juga peraturan-peraturan lain terkait dengan keuangan negara.

Demi mewujudkan kepastian hukum dalam pemanfaatan BMN di lingkungan TNI AU yang dilakukan antara INKOPAU dengan pihak ketiga, sebaiknya pemerintah membuat peraturan khusus mengenai kedudukan Koperasi TNI dalam pemanfaatan BMN, atau dengan membentuk institusi resmi di bawah struktural TNI yang khusus menangani pengelolaan pemanfaatan BMN di lingkungan TNI.

Kata Kunci: Koperasi, TNI, Barang Milik Negara.

ABSTRACT

Efforts by means of state revenue by utilizing State-Owned Property are not only established by the State-Owned Enterprises but also by the Indonesian National Armed Forces (TNI) through Legal Entity of Cooperation. The Cooperation Unit of the TNI whose authority is not under the TNI's structural is being held responsibilities in managing TNI's assets in the forms of land and property that are also be longed as State-Owned. This thing has become interesting to be studied as after the issue of the Law No. 34 year of 2004 pertaining to the TNI, in the Article 76 is being said that businesses which are run by the TNI whether directly or not shall be taken over by the State.

This research focuses on the Federation of The Indonesian National Armed Air Forces Cooperation (INKOPAU), therefore upon those matters the Writer did a research based on statement of problems about the implementation of the TNI business' takeover of INKOPAU's existence and the implementation of the State-Owned Properties utilization settlement around the TNI's milieu upon INKOPAU's position as referred to the Law No. 25 year of 1992 pertaining to Cooperatives.

The approaching method being used in this research is the Juridical Empirical Method, through which a legal research in regards to the enactment or implementation of the normative law provision in action is utilized. Its discussions are based on the result of the primary data processing that had been collected from an in-depth interview with the Chief of the Section IV of INKOPAU who is responsible in legal matters and personnel, and of the secondary data which are the applicable regulation legislations.

The result of the research as concluded that is Cooperation is not a legal object pointed out from the takeover of the TNI business, thereby it is then be done the regulation settlement of the Cooperation as customized with the Law No. 25 year of 1992 pertaining to Cooperatives. Cooperation regulation settlement was designed as a protection to the existence of INKOPAU whose role is essential in accordance to helping the military economy. The Law of Cooperation which is not regulating the activities of the Cooperation that utilizes the State-Owned Property bring out questions about the INKOPAU's validation in managing the assets of the Indonesian National Armed Air Forces (TNI-AU), based on the Regulation of The Ministry of Finance No. 54 year of 2015 pertaining to the Settlement and Utilization of the State-Owned Property Around the TNI's Milieu, however INKOPAU is the righteous authority in managing the utilization of the TNI-AU's assets. In other words, INKOPAU's position is not only built upon the Law of Cooperation, but also by other regulations in accordance with the State finances.

In order to actualize the assurance of the utilization of the State-Owned Property by the TNI-AU's milieu which has been run in between the INKOPAU and a third party, the government should establish a regulation as of the position of the Cooperation Unit of TNI in the utilization of the State-Owned Property in particular, or by constructing an official institution under the TNI's structural which would manage the utilization of the State-Owned Property around the TNI's milieu management specifically.

Keywords: Cooperation, TNI, State-Owned Property.