

ABSTRACT

IMPLEMENTATION OF MEMORANDUM OF UNDERSTANDING BETWEEN BADAN PENGAWASAN KEUANGAN DAN PEMBANGUNAN AND KEJAKSAAN TINGGI ON PROVINCIAL GOVERNMENT FINANCIAL SUPERVISION LAMPUNG

By

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Implementation of the MoU which was conducted between representatives BPKP Lampung Province and Kejaksaan Tinggi Lampung in order to finance government oversight activities in the province based on the Memorandum of Understanding / MoU No. KEP-109 / A / JA / 09/2007 and Number. KEP-1093 / K / D6 / 2007 on Cooperation In Case Handling Deviations State Financial Management The Indicated Corruption Includes Nonbudgeter Fund. The problem in this research is how the implementation of the MoU between BPKP and kejaksaan tinggi against the provincial government's financial oversight lampung and what are the factors supporting or inhibiting the implementation.

This research was conducted through a normative and empirical approach to the primary and secondary data, wherein each of the data obtained from the research literature and in the field. Analysis of the data described in narrative form sentences which are then based on the facts of a special nature may be deduced.

The results showed that in order to avoid irregularities in the management of government finances and accelerate the process of handling cases required cooperation between related institutions are authorized. In the implementation of the agreement and the prosecutor's BPKP coordinate with each other, exchange information and, furthermore BPKP has the authority to audit and investigative duties in the investigation of a case. Some supporting factors in the implementation of this cooperation is the authorities continue to coordinate with each other, and data or evidence needed to prepare a complete file, while the inhibiting factor is that such data or incomplete evidence, and the time the audit process takes a long time.

Keywords: Implementation of the MoU, BPKP, Kejaksaan Tinggi, Financial Supervision