

Abstract

POSITION OF BADAN PENGAWAS KEUANGAN DAN PEMBANGUNAN (BPKP) UNDER SUPERVISION REGIONAL DEVELOPMENT (Studies at the Office Agency BPKP Provinsi Lampung)

By

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Implementation of regional development is a development that everything is prepared and implemented by regions, ranging from planning, financing, implementation up to its responsibilities, thereby preventing early as possible the occurrence of irregularities, waste, fraud, obstacles, errors and failures, in achieving the objectives and implementation of development area surveillance needs to be done. BPKP has a very important role in the implementation of financial oversight of regional development, through its tasks and functions as contained in the provisions of Article 3 of Presidential Decree Number 192 of 2014 about Badan Pengawas Keuangan dan Pembangunan. The problem in this research is how the position Badan Pengawas Keuangan dan Pembangunan (BPKP) supervision of regional development?, What factors inhibiting Badan Pengawas Keuangan dan Pembangunan (BPKP) supervision of regional development ?.

This study used juridical normative and empirical uses primary data and secondary data. The primary data obtained through field studies and secondary data obtained through library. Data was obtained through interviews using written guidance on sources that have been determined. The study was conducted in 2015.

Results of research and discussion concluded that the position of BPKP supervision of regional development implemented through the basic tasks and functions to supervise internal government efforts *pre-emptif* , *preventif* , and *represif*, the process begins with socialization, consulting, technical assistance, development or preparation of the system, a study, an inventory of state property or area The process begins with socialization, consulting, technical assistance, development or preparation of the system, a study, an inventory of state property or area, *assessment good governance*, public services, financial audits, performance audits, operational and specific objectives as well as the audit investigation, the calculation of loss to the state, and provide expert testimony.

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Obstacle factor BPKP supervision of regional development the amount of human resources are limited so do not have the ability to perform the function of overall supervision, monitoring the implementation of a limited budget, facilities and infrastructure are inadequate, the negative perspective to BPKP just find fault, as well as the dominance of external supervisory institutions.

The author provides advice to BPKP in order to perform additional human resources in accordance with the required fields, as well as sustainable pedidikan melakkan to human resources that already exist. If the addition of human resources may not be possible due to budget constraints, it is recommended that BPKP cooperating with other internal supervisory institutions to minimize the shortage of human resources which is not comparable with the existing workload on BPKP.

Keywords: Monitoring, Regional Development