

ABSTRACT

Oversight function efficiently and effectively has an important role in promoting governance. Function efficiently and effectively control occurs when any supervisory activity can be accounted for the results. In this dissertation research method used was to approach Statute normative juridical approach, conceptual and comparative approach. In this dissertation conclusion (1) Basically, the principles of supervision in line with the principles of financial management and good governance principles in governance, alignment it appears on the principles of transparency and accountability. (2) In the institutional control of state finances is twofold BPK, and Parliament as an institution and BPKP External watchdog, Inspector General, the Inspectorate as an internal watchdog. BPK to supervise the post-audit nature, whereas more BPKP role as Auditors Guidance Function President in managing the administration management of RI. (3) The system of external monitoring and supervision system internal normatively each have different powers, but in practice may overlap. In the National Surveillance System is set by law, duties, functions and powers as well as the coordination and synergy between the state financial oversight institutions, in order to ensure legal certainty in the state financial control. Benchmarks for law enforcement surveillance system not only national but also on the basis *rechtmatigheid* *doelmatigheid*, because it is not only related to the rule of law alone but also related policies in conducting surveillance. From this conclusion it is recommended that (1) Should the principles of financial management has always been a reference in the planning, the administration of, reporting and accountability of state finances. (2) Because of the role and function of regulatory agencies is essential in the administration of state it is necessary to coordinate and synergy between government agencies BPKP with BPK. (3) To avoid overlapping *tindah* in overseeing the country's financial oversight should BPK in preventive efforts related to the improvement and increased performance in the areas of administration, management, human resources or in other fields. While the BPK is more focused on repressive or law enforcement efforts that the goal for the financial management of the country can be effective, efficient, and does not happen to abuses of power and criminal

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