

# Evaluasi Pelaksanaan Reviu Pengadaan Barang atau Jasa Penanganan COVID-19 oleh APIP Kabupaten XYZ = Evaluation of Review Implementation of Procurement of Good or Services for Handling of COVID-19 by APIP Kabupaten XYZ

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## Abstrak

Pengadaan Barang/Jasa (PBJ) dalam rangka penanganan pandemi COVID-19 memerlukan mekanisme pengadaan yang cepat dan tepat. Namun, tetap harus selaras dengan prinsip efektif, efisien, dan akuntabel sehingga perlu dilakukannya pendampingan dan pengawasan oleh APIP. Berdasarkan ketentuan yang berlaku, APIP melaksanakan Reviu atas PBJ saat penanganan COVID-19. Penelitian ini bertujuan untuk mengevaluasi kesesuaian pelaksanaan reviu atas PBJ penanganan COVID-19 dengan Surat Edaran BPKP Nomor SE-6/K/D2/2020 dan mengevaluasi optimalisasi pelaksanaan reviu atas PBJ penanganan COVID-19 berdasarkan Peraturan Deputi Kepala BPKP Bidang PPKD Nomor 11 Tahun 2020. Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan studi kasus. Data yang digunakan adalah data primer dan data sekunder dengan instrumen pengumpulan data berupa studi dokumentasi dan wawancara. Hasil penelitian menunjukkan bahwa pelaksanaan reviu yang dilakukan sesuai dengan kriteria atau prosedur yang ditentukan dapat berpengaruh baik terhadap efektivitas proses PBJ penanganan COVID-19, walaupun metode PBJ penanganan COVID-19 menggunakan peraturan dan situasi yang berbeda.

.....Procurement of goods/services in the context of handling the COVID-19 pandemic requires a fast and precise procurement mechanism. However, it still has to be in harmony with the principles of effectiveness, efficiency and accountability so it is necessary to provide assistance and supervision by APIP. Based on the applicable provisions, supervision activities by APIP for the procurement of goods/services when handling COVID-19 are carried out through review activities. This study aims to evaluate the conformity of the implementation of the review of the procurement of goods/services for handling COVID-19 with BPKP Circular Letter Number SE 6/K/D2/2020 and evaluate the optimization of the implementation of the review of the procurement of goods/services for handling COVID-19 based on Regulation Deputy Head of BPKP for Supervision of Regional Financial Implementation Number 11 of 2020. This study uses a qualitative research method with a case study approach. The data used are primary data and secondary data with data collection instruments in the form of documentation studies and interviews. The results of the study show that the implementation of the review carried out in accordance with the specified criteria or procedures can have a good effect on the effectiveness of the process of procuring goods/services for handling COVID-19, even though the procurement of goods/services method for handling COVID-19 uses different regulations and situations