

# Analisis pengawasan internal dan eksternal dana desa tahun anggaran 2015-2016 studi kasus: Kabupaten Bogor = Internal and external monitoring of village funds budget year of 2015-2016 in Bogor Regency

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## Abstrak

Penelitian ini bertujuan menggambarkan proses pengawasan internal dan eksternal dana desa yang bersumber dari APBN di Kabupaten Bogor, Provinsi Jawa Barat serta faktor-faktor yang mempengaruhi pengawasan internal dan eksternal dana desa di Kabupaten Bogor. Teori yang digunakan pada proses pengawasan internal yaitu proses pengawasan serta teori pengawasan eksternal yaitu transparansi, akuntabilitas dan partisipasi. Pendekatan penelitian ini adalah post-positivism dengan teknik pengumpulan data studi kepustakaan dan wawancara mendalam.

Hasil penelitian proses pengawasan internal dilaksanakan oleh Inspektorat Kabupaten Bogor belum optimal karena hanya dilaksanakan secara umum pada kegiatan pengawasan pemerintah desa melalui Program Kerja Pengawasan Tahunan PKPT yang dilaksanakan selama 5 putaran dalam satu tahun. Pengawasan khusus mengenai dana desa belum dilaksanakan untuk tahun 2015-2016.

Faktor yang mempengaruhi pengawasan internal oleh Inspektorat Kabupaten Bogor yaitu perubahan struktur pemerintah desa, unsur politis desa, SDM aparatur pemerintah desa, kuantitas SDM Inspektorat, dan luas wilayah pengawasan. Proses pengawasan eksternal dengan konsep transparansi, akuntabilitas dan partisipasi belum optimal karena dipengaruhi kejelasan informasi, ketersediaan informasi konten elektronik yang belum terdistribusi, akses masyarakat menerima dokumen, pertanggung jawaban masih lemah dan keterlibatan aktif dalam partisipasi masyarakat belum optimal.

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This study aims to describe internal and external monitoring processes of village funds sourced from APBN in Bogor Regency, West Java Province as well as factors influencing internal and external monitoring of village funds in Bogor Regency. The theory used in the internal control process is the process of supervision and external control theory that is transparency, accountability and participation. The approach of this research is post positivism with data collection technique of library study and in depth interview.

The result of the internal supervision process conducted by the Inspectorate of Bogor Regency is not yet optimal because it is only carried out generally in the village government oversight activity through the Annual Work Program PKPT which is implemented for 5 rounds in one year. Special supervision on village funds has not been implemented for 2015 2016.

Factors affecting internal control by Inspectorate of Bogor Regency are change of village government structure, village political element, human resources of rural government, quantity of Inspectorate Human Resource, and the wide of supervision area. The process of external supervision with the concept of transparency, accountability and participation has not been optimal because it is influenced by the clarity of information, the availability of electronic content information that has not been distributed, the public access to documents, responsibility is still weak and citizen involvement in participation is not optimal.