

INTISARI

Tujuan dari penelitian ini adalah mengevaluasi efektivitas Sistem Pengendalian Internal Pemerintah (SPIP) pada pengelolaan keuangan desa di Kabupaten Sleman. Jenis penelitian ini merupakan studi kasus dengan pendekatan kualitatif yang menggunakan metode deskriptif. Penilaian terhadap 5 (lima) unsur Sistem Pengendalian Internal Pemerintah (SPIP) dilakukan dengan memberikan bobot pada masing-masing unsur. Penilaian dilakukan dengan menilai hasil wawancara yang berisi pertanyaan yang mengacu pada daftar uji dalam Lampiran PP No 60 Tahun 2008 dilengkapi dengan hasil observasi dan dokumen.

Berdasarkan hasil wawancara yang dilengkapi dengan hasil observasi dan dokumen terkait Sistem Pengendalian Internal (SPIP) pada pengelolaan keuangan desa di Kabupaten Sleman, diperoleh hasil pada masing-masing unsur. Unsur lingkungan pengendalian dengan bobot 20% memperoleh nilai sebesar 14,3%. Unsur penilaian risiko dengan bobot 15% memperoleh nilai sebesar 6,6%. Unsur kegiatan pengendalian dengan bobot 40% memperoleh nilai sebesar 27,4%. Unsur informasi dan komunikasi dengan bobot 10% memperoleh nilai sebesar 7,7%. Unsur pemantauan dengan bobot 15% memperoleh nilai sebesar 12,1%. Total nilai 5 (lima) unsur Sistem Pengendalian Internal Pemerintah (SPIP) pada pengelolaan keuangan desa di Kabupaten Sleman yaitu sebesar 68,1% yang termasuk dalam kriteria kurang efektif.

Kata kunci: Sistem Pengendalian Internal Pemerintah (SPIP), PP No. 60 Tahun 2008, pengelolaan keuangan desa.

ABSTRACT

The purpose of this study was to evaluate the effectiveness of the Government Internal Control System (SPIP) in managing village funds in Sleman Regency. This research is a case study with a qualitative approach using descriptive methods. Assessing the effectiveness of 5 (five) elements of Government Internal Control System (SPIP) is done by giving weight to each elements of Government Internal Control System (SPIP). Assesment is done by assessing the result of interviews containing question referring to the checklist of the Government Internal Control System (SPIP) by PP No. 60 Year 2008 and equipped with observation and documents.

Based on interviews, incorporating the results of observations and documents related to Government Internal Control System (SPIP) in managing village funds in District of Sleman, the result are obtained in each elements. Control environment is given a weighting of 20% so as to obtain a value of 14,3%. Risk assesment is given a weighting of 15% so as to obtain a value of 6,6%. Control activity is given a weighting of 40% so as to obtain a value of 27,4%. Information and communication is given a weighting of 10% so as to obtain a value of 7,7%. Monitoring is given a weighting of 15% so as to obtain a value of 12,1%. Total value of 5 (five) elements of Government Internal Control System (SPIP) in managing village funds in Sleman Regency is in amount of 68,1% which is includes in the criteria less effective.

Keywords: Government Internal Control System, PP No 60 Year 2008, management of village funds.