

INTISARI

Tujuan—Tujuan penelitian ini ialah mengevaluasi efektivitas sistem pengendalian internal pengadaan barang/jasa desa Pemerintahan Desa Dompol, Kecamatan Kemalang, Kabupaten Klaten, Jawa Tengah.

Desain/Metodologi/Pendekatan—Penelitian ini menggunakan pendekatan kualitatif studi pada Desa Dompol dengan mengevaluasi sistem pengendalian internal pengadaan barang/jasa desa. Data yang digunakan yaitu data primer dan data sekunder yang berkaitan dengan SPI PBJDesa Pemerintahan Desa Dompol. Penelitian ini menggunakan triangulasi, yakni kuesioner, wawancara, dan dokumentasi untuk pengumpulan data. Data dianalisis dengan menggunakan konsep Miles and Huberman (reduksi data, penyajian data dan penarikan simpulan).

Temuan—Hasil penelitian ini menunjukkan bahwa sistem pengendalian internal pengadaan barang/jasa Pemerintah Desa Dompol telah dilaksanakan dan berjalan dengan sangat memadai. Hal tersebut ditunjukkan oleh nilai kuesioner sebesar 77% yang diperoleh dari hasil pengumpulan data kuesioner dengan menggunakan konsep Champion. Hasil kuesioner didukung oleh hasil wawancara dan dokumentasi terkait pengadaan barang/jasa desa. Dalam temuan ini beberapa permasalahan sistem pengendalian internal pengadaan barang/jasa desa, yakni sumber daya manusia, penilaian risiko, SOP/struktur organisasi, dan peraturan tumpang tindih terkait pengadaan barang/jasa desa. Simpulan penelitian ini ialah sistem pengendalian internal pengadaan barang/jasa desa telah berjalan dengan sangat memadai. Secara umum tujuan pengadaan barang/jasa desa dapat dilaksanakan sesuai prinsip efektif, efisien, transparan, pemberdayaan masyarakat, gotong royong, dan akuntabel.

Batasan/Implikasi—Penelitian ini memiliki implikasi pada Pemerintah Desa Dompol dalam menentukan dan merancang sistem pengendalian internal pengadaan barang/jasa desa yang lebih efektif sehingga tujuan pengadaan barang/jasa Pemerintah Desa Dompol dapat tercapai.

Originalitas/Nilai—Sistem pengendalian internal digunakan sebagai alat untuk mengawasi proses pengadaan barang/jasa desa sehingga tujuan pengadaan barang/jasa desa dapat tercapai. Pemerintah Desa Dompol harus merancang dan menerapkan sistem pengendalian internal yang disesuaikan dengan kebutuhan dan lingkungan Pemerintah Desa Dompol. Penelitian ini merupakan penelitian pertama yang dilakukan pada Pemerintahan Desa Dompol.

Kata kunci: SPI, pengadaan barang/jasa, dana desa, pembangunan desa

Abstract

Objective — The purpose of this study is to evaluate the effectiveness of the internal control system for the procurement of goods / services in the village administration of Dompol Village, Kemalang District, Klaten Regency, Central Java.

Design / Methodology / Approach — This study uses a qualitative study approach at Dompol Village by evaluating the internal control system of village goods / services procurement. The data used are primary data and secondary data relating to SPI PBJ Dompol Village Government. The research uses a triangulation method, namely questionnaire, interview and documentation to collect data to be analyzed using Miles and Huberman's concept (data reduction, data presentation, and conclusion drawing).

Findings — The results show that the internal control system for the procurement of goods / services of the Dompol Village Government has been implemented and is running very well. This is indicated by the questionnaire value of 77% obtained from the results of questionnaire data collection using Champion's concept. The results of the questionnaire were supported by the results of interviews and documentation related to the procurement of goods / services in the village. In this finding, several problems of the internal control system of village goods / services procurement are human resources, risk assessment, SOP / Organizational Structure, and overlapping regulations related to village goods / services procurement. The conclusion from this study shows that the internal control system of procurement of goods / services in the village has been running very well. In general, the objectives of village goods / services procurement can be carried out according to the principles of effectiveness, efficiency, transparency, community empowerment, mutual cooperation and accountability.

Limitation / Implication — This research has implications for the Government of Dompol Village in determining and designing a more effective system of internal control of village goods / services procurement so that the objectives of Dompol Village Government goods / services procurement can be achieved.

Originality / Value — The internal control system is used as a tool to oversee the process of procurement of village goods / services so that the objectives of procurement of village goods / services can be achieved. The Dompol Village Government must design and implement an internal control system that is tailored to the needs and environment of the Dompol Village Government. This research is the first study conducted at Dompol Village Government.

Keywords: Internal control system, procurement of goods / services, village fund, village development.

STATEMENT LETTER

This is to certify that this abstract, titled: **“EVALUATION OF VILLAGE GOODS AND SERVICES PROCUREMENT INTERNAL CONTROL SYSTEM, A STUDY AT DOMPOL VILLAGE, KEMALANG DISTRICT, KLATEN REGENCY, CENTRAL JAVA”** has been reread and checked for appropriate use of structure and vocabulary by LEMBAGA BAHASA (LB)-LIA Yogyakarta.

Yogyakarta, 13 September 2019

Coordinator



(D. H. Budi Wibawa)