

**ANALISIS PERAN APARAT PENGAWAS INTERN
PEMERINTAH DAN APARATUR DESA DALAM
PENGELOLAAN KEUANGAN DESA MENUJU *GOOD
VILLAGE GOVERNANCE* : PENDEKATAN KONSEP
KARMAPHALA**

(Studi Empiris di Desa Lemukih Kecamatan Sawan Provinsi Bali)

Oleh

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Abstrak

Penelitian ini bertujuan untuk mengetahui Konsep Karmaphala menjadikan APIP dan Aparatur Desa mewujudkan prinsip *Good Village Governance* terkait pengelolaan keuangan desa di desa Lemukih, Penelitian ini menggunakan metode kualitatif deskriptif. Teknik pengumpulan data dengan melakukan observasi, wawancara, dan dokumentasi yang nantinya akan diproses melalui analisis data untuk menjawab dari rumusan masalah. Hasil dari penelitian ini menunjukkan bahwa (1) Perencanaan pengelolaan keuangan desa sudah berjalan dengan sangat baik walaupun masyarakat yang hadir enggan untuk menyuarakan aspirasi mereka. (2) Pelaksanaan pengelolaan keuangan desa sudah sangat baik dimana pegawai takut untuk melakukan penyalahgunaan anggaran karena mereka takut akan hasil yang akan didapat dari penyalahgunaan tersebut, ini membuktikan bahwa konsep karmaphala mempengaruhi keberhasilan proses pelaksanaan pengelolaan keuangan desa menuju *good village governance*. (3) Pengawasan pengelolaan keuangan desa sudah sangat baik dilakukan oleh inspektorat dan BPD Desa Lemukih dimana inspektorat telah melakukan pengawasan dari pemeriksaan laporan tahunan dari kantor desa dengan memberikan opini yang sesuai dengan keadaan dan juga pihak BPD yang sudah mengawasi pemerintah desa dalam rapat pertanggungjawaban, dalam prosesnya sendiri baik pegawai Inspektorat maupun BPD percaya akan adanya Tuhan yang senantiasa mengawasi perbuatan mereka sehingga mereka takut untuk melakukan penyalahgunaan kekuasaan, hal ini membuktikan bahwa konsep karmaphala mempengaruhi keberhasilan proses pengawasan pengelolaan keuangan desa menuju *good village governance*. (4) Pelaporan dan pertanggungjawaban pemerintah desa dalam pengelolaan keuangan sudah sangat baik dibuktikan dengan tidak adanya kasus-kasus mengenai penggelapan dan sebagainya.

Kata kunci : Peran, Karmaphala, *Good Village Governance*

**ANALYSIS OF THE ROLE OF GOVERNMENT INTERNAL
SUPERVISORY APPLIANCES AND VILLAGE APPARATUS
IN VILLAGE FINANCIAL MANAGEMENT TOWARDS *GOOD
VILLAGE GOVERNANCE* : KARMAPHALA CONCEPT
APPROACH
(Empirical Study in Lemukih Village, Sawan District, Bali
Province)**

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Abstract

This study aims to determine the concept of Karmaphala to make APIP and Village Apparatus realize the principles of *Good Village Governance* related to village financial management in Lemukih village, this study uses descriptive qualitative methods. Data collection techniques by conducting observations, interviews, and documentation which will be processed through data analysis to answer the formulation of the problem. The results of this study indicate that (1) Village financial management planning has been going very well even though the people who attended were reluctant to voice their aspirations. (2) The implementation of village financial management has been very good where employees are afraid to misuse the budget because they are afraid of the results that will be obtained from the abuse, this proves that the concept of karmaphala affects the success of the implementation process of village financial management towards *good village governance*. (3) Supervision of village financial management has been very well carried out by the inspectorate and the BPD of Lemukih Village where the inspectorate has carried out supervision from examining the annual report from the village office by providing opinions that are in accordance with the circumstances and also the BPD which has supervised the village government in accountability meetings, in In the process itself, both Inspectorate and BPD employees believe in the existence of a god who always supervises their actions so that they are afraid to abuse power, this proves that the karmaphala concept affects the success of the village financial management supervision process towards *good village governance*. (4) The reporting and accountability of the village government in financial management has been very good, as evidenced by the absence of cases of embezzlement and so on.

Keywords: Role, Karmaphala, *Good Village Governance*