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Effectiveness of Regional Inspectorate Supervision of Village Fund Financial Management

Damay Rusli

Sekolah Tinggi Ilmu Sosial dan Ilmu Politik STISIP Tasikmalaya

*Corresponding Author Email: damay.rusli.stisip@gmail.com

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Abstract

The large allocation of Village Funds demands transparent, accountable, and participatory financial management to prevent irregularities at the village level. This study aims to analyze the effectiveness of the Tasikmalaya Regency Inspectorate's oversight of Village Fund financial management and identify various factors hindering its optimization. Using a descriptive method with a qualitative approach, research data was collected through in-depth interviews, observations, and documentation studies of Audit Result Reports (LHP). Informants were selected through purposive sampling, including internal auditors and village officials. Data analysis was conducted using an interactive model through the lens of COSO Internal Control Theory and Attribution Theory. The results indicate that the Inspectorate's oversight has generally been quite effective in its formal-administrative and preventive aspects through the use of the Village Financial Supervision System (Siswaskeudes) application. However, substantive oversight of the physical aspects of building materials remains suboptimal and often delays in detecting budget deviations. This weakness is caused by internal obstacles such as the extreme disparity between the number of auditors and the extreme workload required to oversee 351 villages, geographical constraints, and a lack of civil engineering expertise. Meanwhile, external obstacles stem from the low accounting competency of village officials, weak commitment to follow-up on LHP recommendations, and the stagnation of micro-supervision functions by sub-districts, the first line of regional defense. This study recommends strengthening regional regulations that forcefully integrate the coaching role of sub-district heads to close the gap in oversight.

Keywords: Supervisory Effectiveness, Regional Inspectorate, Village Funds, COSO Theory, Tasikmalaya.

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Abstrak

Besarnya alokasi Dana Desa menuntut pengelolaan keuangan yang transparan, akuntabel, dan partisipatif guna mencegah penyimpangan di tingkat desa. Penelitian ini bertujuan untuk menganalisis efektivitas pengawasan Inspektorat Kabupaten Tasikmalaya terhadap pengelolaan keuangan Dana Desa serta mengidentifikasi berbagai faktor yang menghambat optimalisasinya. Dengan menggunakan metode deskriptif dan pendekatan kualitatif, data penelitian dikumpulkan melalui wawancara mendalam, observasi, dan studi dokumentasi atas Laporan Hasil Pemeriksaan (LHP). Informan dipilih melalui teknik purposive sampling, yang mencakup auditor internal dan perangkat desa. Analisis data dilakukan menggunakan model interaktif dengan perspektif Teori Pengendalian Internal COSO dan Teori Atribusi. Hasil penelitian menunjukkan bahwa pengawasan oleh Inspektorat secara umum cukup efektif dalam aspek formal-administratif dan preventif melalui penggunaan aplikasi Sistem Pengawasan Keuangan Desa (Siswaskeudes). Namun, pengawasan substantif terhadap aspek fisik material bangunan masih belum optimal dan sering kali terlambat dalam mendeteksi penyimpangan anggaran. Kelemahan ini disebabkan oleh hambatan internal, seperti ketimpangan yang ekstrem antara jumlah auditor dan beban kerja untuk mengawasi 351 desa, kendala geografis, serta kurangnya keahlian di bidang teknik sipil. Sementara itu, hambatan eksternal bersumber dari rendahnya kompetensi akuntansi perangkat desa, lemahnya komitmen untuk menindaklanjuti rekomendasi LHP, serta tidak berjalannya fungsi pengawasan mikro oleh pihak kecamatan sebagai lini pertama pengawasan daerah. Penelitian ini merekomendasikan penguatan peraturan daerah yang secara tegas mengintegrasikan peran pembinaan camat untuk menutup celah dalam pengawasan.

Kata kunci: Efektivitas Pengawasan, Inspektorat Daerah, Dana Desa, Teori COSO, Tasikmalaya.

Introduction

Law Number 6 of 2014 concerning Villages marked a new milestone, placing villages as the primary subjects of national development through the direct allocation of Village Funds (DD) from the State Budget (APBN) (Herdiana, 2020). This fiscal strengthening program aims to accelerate equitable development, improve community welfare, and alleviate poverty through the principle of genuine village autonomy (Rosyadi & Luluardi, 2025). With the availability of independent budgets, village governments have full flexibility to plan and execute development programs according to the characteristics and real needs of their respective regions (Ismail et al., 2026).

While the large allocation of funds provides the opportunity for massive development acceleration, this phenomenon also carries implications for very high financial governance risks at the grassroots level (Kusuma & Riharjo, 2019). Village financial management is required to consistently adhere to the principles of transparency, accountability, and participation, and be conducted in an orderly and disciplined manner to avoid corrupt practices. Without a strict control system, the large amount of funds managed has the potential to backfire, giving rise to new legal issues for village government officials due to limited public financial management capacity (Erdianti & Ramadhan, 2023).

Within the regional financial oversight ecosystem, the Regency Inspectorate holds a central position as the Government Internal Supervisory Apparatus (APIP), reporting directly to the Regent (Marjulita, 2024). Based on current regulations, the Inspectorate functions beyond merely as a watchdog for administrative errors, but has transformed into a quality assurance and strategic consultant for the administration of government. The Inspectorate's proactive role is crucial in providing an early warning system for any potential irregularities and ensuring village compliance with applicable laws (Djasuli & Risqillah, 2025).

Tasikmalaya Regency is a region in West Java with a vast geography and a large number of villages, reaching 351. Each year, trillions of rupiah in Village Funds are disbursed to finance development across the regency (Haryono & Ailviana, 2023). The sheer size and number of assisted villages directly impose an extraordinarily large workload on the Tasikmalaya Regency Inspectorate, which carries an integrative and comprehensive financial oversight function (Nanda, 2019).

However, in reality, the dynamics of Village Fund management in Tasikmalaya Regency are still plagued by recurring issues related to non-compliance with budget procedures. Periodic Audit Reports (LHP) reveal frequent findings related to delays in the preparation of accountability reports, discrepancies between physical realization and expenditure plans, and weaknesses in tax administration at the village level. The large number of village officials facing legal enforcement indicates that the implementation of internal oversight has not been fully able to mitigate the risk of financial governance violations.

Many previous researchers have conducted studies on Village Fund oversight, but the majority of studies still focus on external aspects such as community participation (Waruwu et al., 2023) or internal accountability of village officials (Polutu et al., 2022). Several studies examining the role of the Government Internal Supervisory Apparatus (APIP) generally view effectiveness from the perspective of the auditor's personal competency at a macro level without linking it to geographic complexity (Napu et al., 2025). Another study by Herlina et al. (2024) did begin to examine the digitalization of oversight through applications such as Siswaskeudes, but failed to examine how this technology fails to close the risk gap if not supported by supervisory coordination at the micro-regional (sub-district) level.

The gap in this research lies in the disparity between digital-based supervisory regulations (such as the implementation of the Siswaskeudes application) and the actual capacity of auditors in the field, whose number is very limited compared to the 351 villages required to be supervised. Amidst this operational gap, the novelty of this research lies in its focus on an in-depth analysis of the critical division of supervisory roles between the District Inspectorate and the Sub-district Head as micro-regional supervisors. This has rarely been studied integratively in the context of barriers to effective supervision in Tasikmalaya Regency.

Based on the above background, research into the level of effectiveness of APIP supervision in this region is urgently needed. An objective evaluation of supervisory performance is needed to identify the root causes that hinder the optimization of internal control. Therefore, this study aims to comprehensively examine "The Effectiveness of Supervision by the Tasikmalaya Regency Regional Inspectorate on Village Fund Financial Management" in order to provide recommendations for improving the village financial governance system going forward.

Research Method

This study employed a descriptive method with a qualitative approach to gain an in-depth understanding of the effectiveness of supervision by the Tasikmalaya Regency Regional Inspectorate. Informants were selected through purposive sampling to ensure data were obtained from competent sources, including the Regional Assistant Inspector (Irban), the Tasikmalaya Regency Government

Internal Supervisory Apparatus (APIP) audit team, and village heads and treasurers in the sample area. The research data were sourced from primary data obtained directly through in-depth interviews and field observations related to audit activities. Additionally, secondary data were collected through a documentary study of supervisory regulations, Village Fund Audit Result Reports (LHP), and follow-up evaluation reports on supervisory recommendations.

All collected data were then analyzed using an interactive qualitative data analysis model, which included data reduction, data display, and conclusion drawing or verification. The researchers tested the validity of the data using source and method triangulation techniques to ensure the objectivity and validity of the findings in the field. The analysis process was conducted by testing and confirming the alignment between supervisory regulations, the implementation of digital instruments such as the Siswaskeudes application, and the reality of supervisory effectiveness in the field. Through this approach, researchers were able to comprehensively map all indicators of supervisory effectiveness and identify the main factors inhibiting Village Fund financial management in Tasikmalaya Regency

Result And Discussion

The Effectiveness of Oversight by the Tasikmalaya Regency Regional Inspectorate

Accountable internal oversight is a key pillar in ensuring the successful implementation of fiscal autonomy at the village government level. Based on the Internal Control Theory developed by COSO, the effectiveness of organizational oversight is measured not only by the completeness of formal documents, but also by five integrated components: the control environment, risk assessment, control activities, information and communication, and monitoring (Root, 2000). The Tasikmalaya Regency Regional Inspectorate, as the Government Internal Oversight Apparatus (APIP), has the legal mandate to establish these five components to ensure the accountability of Village Fund financial management. Through this theoretical lens, the effectiveness of oversight in Tasikmalaya Regency can be comprehensively analyzed to determine the extent to which internal control functions are able to reduce budget deviations in the field.

The first component of the COSO theory, the control environment, demonstrates the strong commitment of the Tasikmalaya Regency Regional Inspectorate to shift its oversight paradigm from being merely a watchdog to being a quality assurance and strategic partner. This transformation in work culture is crucial, given that village officials require accompaniment-based coaching, not just rigid legal enforcement (Supriadi, 2026). By creating a positive control environment, the Inspectorate has successfully established more open communication with village heads and treasurers in Tasikmalaya Regency. This has gradually reduced the negative stigma surrounding the audit process, resulting in village officials being more cooperative in presenting financial report documents during the audit process.

Despite the well-established control environment, oversight effectiveness is beginning to face serious challenges in the second component of COSO, namely risk assessment. The Tasikmalaya Regency Inspectorate is considered to be suboptimal in periodically mapping corruption hotspots in the 351 villages under its supervision. The risk identification process for village financial oversight remains largely reactive, with substantive audits only being tightened after public complaints or when visible indications of violations are discovered. The weakness of a structured risk assessment system often leads to misdirected oversight, resulting in villages at high risk of budget misuse escaping early detection by the audit team (Nasrudin & Firmansyah, 2024).

Regarding control activities, the Tasikmalaya Regency Inspectorate has made a strategic leap by implementing information technology-based oversight instruments. One prominent form of control activity is the use of the Village Financial Monitoring System (Siswaskeudes) application, integrated with the Village Financial System (Siskeudes). This digital system integration allows auditors to periodically monitor budget realization reports remotely, without being hampered by Tasikmalaya's vast geographical distance. The use of Siswaskeudes has proven effective as an initial screening tool to detect administrative non-compliance, such as late data entry, inconsistencies in expenditure account codes, and potential budget deficits before the end of the fiscal year.

The effectiveness of these digital control activities is evident in the reduction in the number of substantive administrative errors in the preparation of Village Fund Accountability Reports (LPJ) in Tasikmalaya Regency. Before this system was widely implemented, the majority of the Inspectorate's findings focused on late monthly reporting, accounting errors, and non-compliance with village tax obligations. However, after optimizing this app-based oversight, the level of formal compliance among village officials has significantly increased. This demonstrates that technology can compensate for the physical limitations of auditors in conducting direct daily administrative oversight of hundreds of villages across Tasikmalaya Regency.

However, when analyzing control activities in more depth using the COSO approach, the effectiveness of this oversight only touches the administrative surface and is not yet fully capable of controlling the physical aspects of materials. The Inspectorate's Audit Reports (LHP) are often marred by field findings regarding discrepancies in the quality of capital expenditures, particularly in village infrastructure projects funded by Village Funds. Many village road or irrigation projects, while the LPJ documents declare them 100% complete, actually experience physical volume shortages or a decline in the quality of technical specifications. This weakness indicates that the Inspectorate's physical control activities are still lagging behind the manipulation methods employed by individuals at the field level.

Communication and information, the fourth component of the COSO theory, also play a crucial role in determining the effectiveness of oversight in Tasikmalaya Regency. The flow of information from the Inspectorate to the Regent and to supervising agencies such as the Community and Village Empowerment Office (DPMD) has been conducted according to legal bureaucratic channels. However, horizontal communication channels between the Inspectorate and the sub-district heads, who oversee micro-regional areas, often encounter obstacles due to sectoral egos. The absence of an integrated supervisory information system often means that sub-districts are unaware of which villages within their jurisdiction are in the red zone for supervision, resulting in a lack of focus on the development function at the sub-district level.

This information gap directly impacts the fifth component of COSO, namely monitoring activities, particularly regarding follow-up on audit recommendations. The effectiveness of internal supervision is deemed unlikely to have a transformative impact if recommendations for improvement issued by the Inspectorate are allowed to accumulate without actual implementation by the audited entities. In Tasikmalaya Regency, the rate of completion of follow-up on supervisory results by village governments remains relatively slow and often exceeds the deadlines stipulated by laws and regulations. Many village officials tend to downplay administrative recommendations because the sanctions imposed are deemed insufficiently firm, resulting in the same procedural errors being repeated year after year.

Viewing this reality through the lens of Internal Control Theory, the Tasikmalaya Regency Inspectorate's supervisory effectiveness falls into the category of procedurally effective but substantively quite effective. Supervision has successfully built a barrier of prevention upstream through standardized digital systems, but remains vulnerable downstream when faced with field supervision that requires the physical presence of auditors. Theoretically, this imbalance between the reliability of application systems and the strictness of physical supervision creates new risk gaps that certain individuals exploit to commit fraud that is undetectable by computer systems.

Furthermore, the effectiveness of APIP supervision in Tasikmalaya Regency is influenced by local political dynamics at the village level, which often distort the objectivity of financial governance. Elected village heads sometimes bring their campaign teams into the ranks of village officials without considering their competence in government accounting. As a result, the Inspectorate's audit team must confront the reality of very low-quality village bookkeeping, resulting in audit time that should be used for substantive analysis being spent correcting basic bookkeeping errors within these officials. This undoubtedly reduces the effectiveness of time and reduces the auditor team's productivity in the field.

In addition to the challenge of village officials' competency, Tasikmalaya Regency's vast geographical area, comprising hilly and remote areas, also poses a significant challenge to the effectiveness of oversight. Inspectorate auditors require considerable mobilization and time allocation to conduct spot checks in villages located in the southernmost part of Tasikmalaya. With a limited operational budget for oversight, these spot check trips are often strictly streamlined, ultimately resulting in a decline in the quality of field inspection sampling. This phenomenon validates the theory that geographical constraints can degrade the effectiveness of a government's internal control system if not supported by adequate audit logistics management.

Despite facing various operational challenges, the Tasikmalaya Regency Inspectorate's role in reducing Village Fund misappropriation remains commendable. The Inspectorate's presence as an internal oversight agency has provided a psychological deterrent effect on village financial managers, preventing them from committing blatant misappropriation. At the very least, village officials' awareness of the potential for annual audits by the Inspectorate has made them more cautious in managing village cash flow and adhering to the principles of budgetary order, although the motivation for compliance is still dominated by fear of legal sanctions rather than an awareness of clean governance.

In the context of strengthening governance, the Inspectorate's oversight results also serve as an important reference point for the Regent of Tasikmalaya in formulating allocation policies and village development in the following fiscal year. The recurring findings compiled by the Inspectorate provide an objective picture of financial management capacity across all sub-districts. Through the Regional Audit Result Summary Report (LIHPD), the Inspectorate is able to supply strategic data that decision-makers can use to design targeted training programs for village officials with the lowest financial performance.

Synthesized with COSO theory, strengthening oversight effectiveness in the future must focus on closer integration between the five components of internal control (Setyorini, 2026). The Tasikmalaya Regency Inspectorate can no longer rely solely on the reliability of the Siswaskeudes application without proactively improving risk assessment. The digital application system must be positioned as a tool to accelerate data collection, while the sharpness of auditors' instinctive analysis in field verification remains the primary determinant of the quality of substantive audit results to ensure the targeted use of Village Funds.

Synergy between the Inspectorate, the Regional Development Planning Agency (DPMD), and the Sub-district Head must also be formally institutionalized to ensure village compliance with audit recommendations can be monitored in a multi-layered manner. When the monitoring function, as outlined in the COSO theory, is carried out collectively by various levels of local government, the opportunity for village governments to delay financial report improvements becomes increasingly limited. This clear division of roles will ease the Inspectorate's workload, allowing this internal oversight institution to focus more on carrying out strategic audit functions that add value to regional development.

The effectiveness of the Tasikmalaya Regency Inspectorate's oversight of Village Funds is in a transition phase toward a mature modern oversight system. The digitalization steps and improvements to the supervisory work culture that have been initiated are an excellent foundation for realizing clean and corruption-free village financial governance. However, continuous improvement of the systemic weaknesses identified through COSO theory is essential to ensure that the trillions of rupiah in Village Funds in Tasikmalaya Regency are fully utilized by the community without being distorted by misappropriation.

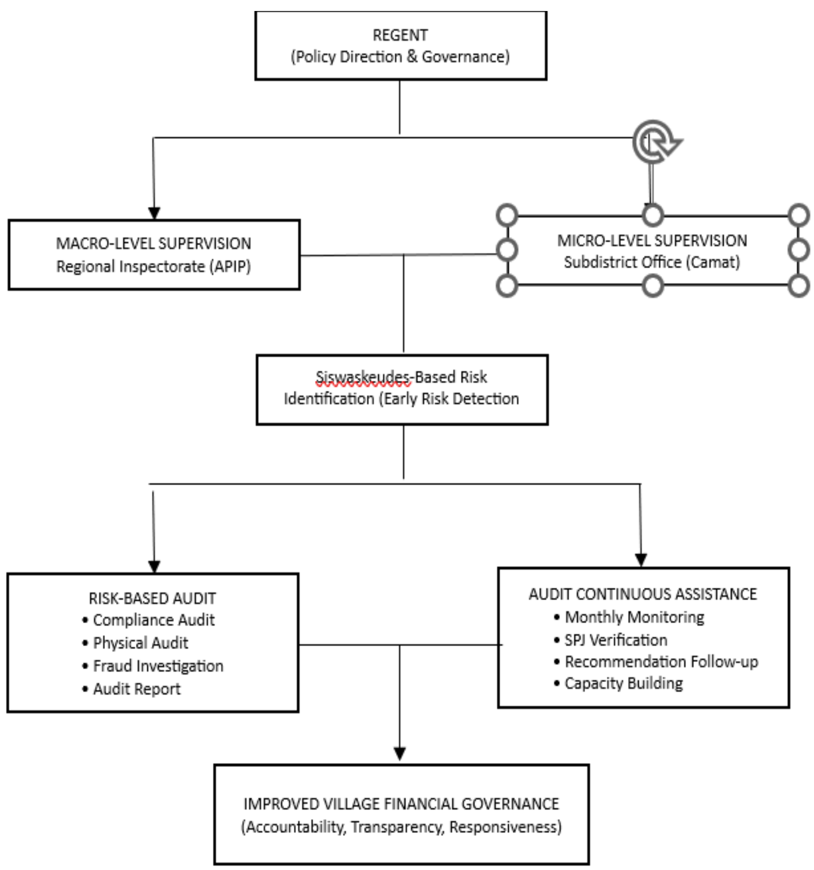

Figure 1. Integrated Micro–Macro Supervision Framework in Tasikmalaya Regency

Inhibiting Factors in Optimizing Village Fund Oversight

Optimizing the internal oversight function carried out by the Tasikmalaya Regency Inspectorate has not been without obstacles. The success of the government's internal control system in mitigating Village Fund budget deviations consistently clashes with various structural, cultural, and operational anomalies in the field. When analyzed using Attribution Theory, these obstacles can be classified into two main dimensions: internal factors (causal attributions from within the supervisory institution) and external factors (attributions originating from outside the organization or the behavior of the audited object). A thorough identification of these two dimensions of obstacles is crucial for mapping the root causes of the fluctuating frequency of Village Fund misappropriation in Tasikmalaya Regency, despite the widespread use of formal and digital oversight instruments by the local government.

The fundamental internal obstacle that underpins the ineffectiveness of substantive oversight is the extreme imbalance in the capacity and quantity of human resources (HR) auditors. The limited number of Government Internal Audit Apparatus (APIP) with public financial audit certification under the Tasikmalaya Regency Inspectorate is disproportionate to the operational workload they must shoulder. With 351 villages audited, the ratio between the number of available auditors and the number of audited objects is critical. This mathematical imbalance has forced the actual audit duration for each village to be drastically reduced in order to meet the annual audit coverage target set in the Annual Audit Work Program (PKPT).

A direct impact of this personnel limitation is the implementation of an overly lax random sampling method in determining which villages will be comprehensively audited. Due to the overloaded workload, the audit team is often only able to audit a small portion of the total financial transactions recorded in the Village Financial System (Siskeudes). The supervisory gap created by this forced sampling method allows irresponsible village officials to manipulate cash without being detected by the annual audit radar. This is where structural weaknesses lie, allowing corrupt intentions at the grassroots level to flourish, as they realize the probability of their village being selected for an in-depth substantive audit sample is extremely slim.

Beyond quantity, internal barriers also affect the uneven technical competency of auditors, particularly in conducting forensic audits and physical audits of building construction. Most auditors within the Tasikmalaya Regency Inspectorate have backgrounds in general administration and basic accounting, often encountering difficulties verifying the quality of infrastructure project materials in the field. The methods of Village Fund misappropriation have now evolved into sophisticated practices, such as manipulating asphalt road specifications, reducing the volume of irrigation concrete, and using fictitious invoices from unauthorized suppliers. The absence of certified civil engineering experts within the internal audit team often leaves the Inspectorate caught off guard, only accepting seemingly perfect reports on paper.

Turning to external barriers, the low level of competency and financial literacy among village government officials in Tasikmalaya Regency is a systemic inhibiting factor. The recruitment of village officials, often based on close ties to local political patronage following the Village Head Election (Pilkades), has resulted in a lack of basic understanding of public financial management. Many village treasurers are appointed suddenly without adequate accounting or financial administration training. This situation has led to a highly chaotic bookkeeping system at the village level, rife with errors in recording spending transactions, and chronic non-compliance with obligations to withhold and deposit state taxes into the regional treasury.

This concerning state of village officials' competence automatically distorts the efficiency of audits conducted by the Regional Inspectorate. When audit teams go into the field to conduct inspections, the very limited audit time is often spent not on substantive performance evaluations, but on providing basic technical guidance on improving village bookkeeping. Auditors are forced to allocate their energy to assisting village treasurers in tidying up receipts, preparing adjusting entries, and completing scattered supporting documents for Accountability Statements (SPJ). As a result, the strategic evaluation function of assessing the effectiveness of budget utilization on village community welfare is neglected and reduced to a mere mass bookkeeping correction exercise.

Another external inhibiting factor is the weak commitment and responsiveness of village governments in following up on Audit Result Reports (LHP) issued by the Inspectorate. By law, villages are required to complete all recommendations for improvement, both administrative in nature and for reimbursing village treasury losses, within a maximum of sixty days of receiving the LHP. However, in reality, many village heads in Tasikmalaya Regency delay implementing these recommendations, citing various commonplace excuses. This neglect is exacerbated by the lack of a firm administrative sanction mechanism that provides a real deterrent effect, such as delays in the disbursement of the next phase of Village Funds for villages that ignore APIP recommendations.

These operational obstacles are further complicated by the vast geographical characteristics of Tasikmalaya Regency, with its mountainous topography and partially damaged road infrastructure in the southern region. This extreme landscape requires significant mobilization time for auditor teams to reach remote villages directly adjacent to coastal areas. The operational costs of official travel to conduct physical field inspections in remote areas often drain the Inspectorate's oversight budget. These geographical logistical constraints indirectly force Inspectorate management to reduce the frequency of physical field visits and rely more heavily on document review at the district office, which inevitably reduces data accuracy.

From an institutional coordination perspective, the suboptimal role of guidance and micro-supervision by the Sub-district, as an extension of the local government, also contributes to the Inspectorate's workload. According to regulations, the Sub-district Head has attributable authority to evaluate draft Village Budgets (APBDes) and conduct regular oversight of physical realization reports within their jurisdiction. However, the oversight function of sub-districts in Tasikmalaya Regency appears to be merely a formality, lacking any rigorous analytical control. Sub-district facilitation teams often approve village accountability reports without complete supporting documentation, resulting in the accumulation of administrative issues only erupting and becoming major findings during the annual audit conducted by the District Inspectorate.

Overlapping interests and political pressure at the local level also pose non-technical obstacles that should not be overlooked in analyzing the effectiveness of this oversight. As an internal oversight institution under the command of the regional head, the Inspectorate sometimes faces dilemmas when audit findings intersect with local political actors with strong influence in their areas. Implicit pressure to suppress findings that could potentially cause public uproar often tests the independence and objectivity of auditors in the field. Although auditors are normatively required to be professional, regional socio-political dynamics often make the process of enforcing sanctions based on Village Fund oversight findings fraught with bureaucratic compromises.

Cultural barriers, such as a low level of transparency and accountability within the village governance ecosystem, also perpetuate the practice of budget misappropriation. Village financial management patterns in most areas of Tasikmalaya Regency remain paternalistic, with village heads dominating all budget decisions without involving the Village Consultative Body (BPD) and the community in a participatory manner. A strong culture of ewuh-pakewuh (reticence) in rural areas makes both communities and subordinate village officials reluctant to voice criticism or report any indication of budget misappropriation by their leaders. This closed cultural climate makes it difficult for the Inspectorate to obtain accurate initial information from the community, the direct beneficiaries of Village Funds.

On the other hand, weaknesses in the integration of the information technology systems used also limit the reach of the digital oversight envisioned by the local government. Although the Siswaskeudes application has been launched, unstable internet connectivity in remote rural areas of Tasikmalaya Regency presents a major technical obstacle to real-time financial data input. Many villages are forced to delay uploading financial transaction documents to the system due to signal issues or periodic power outages. This delay in data synchronization causes the early warning indicators in the Siswaskeudes application to function suboptimally, resulting in auditors consistently delaying detection of transaction irregularities.

Reflecting on all these obstacles in light of Attribution Theory, it can be concluded that the challenges faced by the Tasikmalaya Regency Inspectorate are predominantly external environmental factors and the behavior of the objects of supervision, which are not yet mature in modern financial governance systems. Internal factors, such as the limited number of auditors, are a logical consequence, exacerbated by external resistance stemming from low village human resource capacity and weak coordination at the sub-district level. As long as external attributions of weak village officials' competence and poor commitment to follow-up on the LHP (Regional Financial Report) are not structurally addressed, any digital technology intervention implemented by the Inspectorate will only serve as a tool for recording errors without being able to shift governance behavior toward cleaner ones.

Ultimately, resolving this tangled web of oversight constraints requires a macro-policy reorientation from the Tasikmalaya Regency Government. The Regional Inspectorate cannot be left to struggle alone at the forefront of oversight with limited resources. Strengthening local regulations is necessary to forcefully integrate the oversight role of the sub-district head as the first line of defense for regional financial control. Through synchronized institutionalized guidance and the enforcement of strict administrative sanctions for villages that fail to follow up on the LHP, all of these systemic inhibiting factors can be gradually eliminated to secure the use of Village Funds for the advancement of the Tasikmalaya Regency community.

Conclusion

This study concludes that the Tasikmalaya Regency Inspectorate's supervision of Village Fund financial management has been quite effective in terms of administrative formalities and digital adoption through the Siswaskeudes application, but has not been substantively optimal in terms of physical material control in the field. Evaluation based on COSO Internal Control Theory shows that strengthening the control environment and utilizing digital instruments has successfully reduced accounting clerical errors at the field level. However, the effectiveness of this control system is systematically hampered by the imbalance in operational workload due to the asymmetry of the number of auditors with the 351 villages subject to audit, geographical constraints, low public accounting competency of village officials, and weak village compliance in following up on Audit Result Reports (LHP). Through Attribution Theory, it is confirmed that external obstacles in the form of governance resistance at the village level and the stagnation of micro-supervision functions by the

Sub-district are the main anchors that perpetuate the repetition of findings of violations of budget procedures. Therefore, in order to increase the effectiveness of future supervision, the Tasikmalaya Regency Government is advised to strengthen the institutional capacity of APIP by adding certified civil auditor personnel and reorienting regional regulations that forcibly integrate the coordinating role of the Sub-district Head as the first line of defense for continuous guidance and monitoring of village compliance.

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Author's Bio*

Damay Rusli, Sekolah Tinggi Ilmu Sosial dan Ilmu Politik STISIP Tasikmalaya, damay.rusli.stisip@gmail.com