

ABSTRAK

Pengawasan terhadap pengelolaan dana desa merupakan aspek krusial dalam mewujudkan tata kelola pemerintahan yang transparan dan akuntabel. Inspektorat Daerah Kabupaten Pamekasan berperan sebagai lembaga pengawas internal yang bertugas memastikan penggunaan dana desa sesuai dengan ketentuan perundang-undangan serta mencegah potensi penyimpangan. Penelitian ini membahas permasalahan terkait pengawasan pengelolaan dana desa oleh Inspektorat Daerah Kabupaten Pamekasan dan tindak lanjut hasil temuan dari pengawasan pengelolaan dana desa oleh Inspektorat Daerah Kabupaten Pamekasan. Penelitian ini bertujuan untuk menganalisis peran yang dilakukan dalam fungsi pengawasan oleh Inspektorat Daerah dalam mengawal pengelolaan dana desa di Kabupaten Pamekasan.

Penelitian ini merupakan jenis penelitian yuridis empiris, dengan menggunakan pendekatan perundang-undangan (*Statute Approach*) dan studi kasus (*Case Study*). Data diperoleh melalui wawancara dengan pihak terkait, seperti pegawai Inspektorat Daerah. Hasil penelitian menunjukkan bahwa pengawasan dilakukan melalui mekanisme preventif, seperti bimbingan teknis dan sosialisasi, serta mekanisme represif, berupa audit dan pemeriksaan atas dugaan pelanggaran. Namun, dalam implementasinya, masih terdapat berbagai kendala, seperti keterbatasan sumber daya manusia dan kurangnya pemahaman aparatur desa terhadap regulasi yang berlaku.

Kata Kunci: Pengawasan, Dana Desa, Inspektorat Daerah

ABSTRACT

Supervision of village fund management is a crucial aspect in realizing transparent and accountable governance. The Regional Inspectorate of Pamekasan Regency serves as an internal supervisory body tasked with ensuring that village funds are used in accordance with the applicable laws and regulations, while also preventing potential irregularities. This research discusses issues related to the supervision of village fund management by the Regional Inspectorate of Pamekasan Regency and the follow-up actions taken on findings resulting from the supervision. The objective of this study is to analyze the role played by the Regional Inspectorate in carrying out its supervisory function over the management of village funds in Pamekasan Regency.

This research employs an empirical juridical method, using both the statute approach and case study approach. Data were obtained through interviews with relevant parties, such as officials from the Regional Inspectorate. The findings indicate that supervision is carried out through preventive mechanisms, such as technical guidance and outreach activities, as well as repressive mechanisms, such as audits and inspections in cases of alleged violations. However, in practice, there are still various obstacles, including limited human resources and a lack of understanding among village officials regarding applicable regulations.

Keywords: Supervision, Village Funds, Regional Inspectorate