

ABSTRACT

Supervision is an essential thing, supervision is regulated in Law Number 23 of 2014 concerning Regional Government as well as several other provisions. Supervision of village fund management is the implementation of standards and quality of village fund supervision in Indonesia. The condition currently occurring in society is that there is management of Village funds that is not in accordance with its implementation, one of which is the management of Village funds in Lamongan Regency. This research was conducted using a normative method which focuses on the operation of legal rules in the field or rule of law. The focus of this research is to find out what role underlies the Inspectorate's supervision in carrying out its duties and functions as regional government administrators regarding supervision of misappropriation or misuse of village funds.

To find out the extent of the Inspectorate's effectiveness, it is necessary to first know what roles are behind it in supervising village funds for misappropriation and misuse. If these roles are known then the effectiveness in carrying out supervision of village fund management can be concluded as to the extent of the impact of the Inspectorate's supervision in supervising village funds. .

The results obtained are various roles that underlie the activities of supervision, these roles are the role of facilitator, the role of quality assurance, the role of consultant, the role of information decimator, and the role of supervisor. The implementation of these roles is carried out together with the community through various actions, so as to prevent fraud. and the misuse of village funds is said to be effective, this is done because the level of supervision of the Lamongan Regency Inspectorate is still said to be ineffective.

Keywords: Supervision, Inspectorate, Role, Effectiveness, Village Funds.