

Supervision of Village Fund Management by the Regional Inspectorate of Pamekasan Regency

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ABSTRACT

In the use of village funds, supervision is needed, supervision of the management of village funds has been carried out in synergy, so that the supervision mechanism is effective and efficient, it is possible to give sanctions to parties who do not implement the provisions as stipulated. This Village Fund is supervised by various parties, from the village community, sub-district head, Village Consultative Body, Government Internal Supervisory Apparatus (APIP), Audit Board of Indonesia, and Corruption Eradication Commission. In addition, it is also supervised by the Ministry of Finance in synergy with the Ministry of Home Affairs and the Ministry of Villages, Disadvantaged Regions and Transmigration. One of the parties that supervises is the Regional Inspectorate. The purpose of this study is to analyze the use of village funds, obstacles and solutions in coaching in the field and analyze efforts made to overcome obstacles in its implementation in the field. The research method is sociological legal research, the approach used in addition to the statutory regulatory approach is the approach by conducting interviews.

Introduction

Broad autonomy means that regional heads are given the task of authority, rights, obligations and responsibilities to handle government affairs that are not handled by the central government so that the content of autonomy owned by a region has many varieties and types.¹ Responsible autonomy is autonomy that in its implementation must be truly in line with the purpose of granting autonomy which is basically to empower regions, in order to improve people's welfare.² Since the issuance of Law Number 6 of 2014 concerning Villages, the government has expanded the scope of the concept of decentralization and village autonomy in order to build people's welfare. Decentralization is developed to the scope of village government.³

¹ Abdul Rahman Sabara, "Regional Autonomy in The Political System and Authority in Indonesia," *Diponegoro Law Review* 7, no. 2 (October 27, 2022): 296-311, <https://doi.org/10.14710/dilrev.7.2.2022.296-311>.

² Benjamin Smith, "The Origins of Regional Autonomy in Indonesia: Experts and the Marketing of Political Interests," *Journal of East Asian Studies* 8, no. 2 (August 2008): 211-34, <https://doi.org/10.1017/S1598240800005300>.

³ Aminah Aminah et al., "Implementation of The Effectiveness of Regional Autonomy in Indonesia," *JEJAK* 14, no. 1 (March 29, 2021): 123-33, <https://doi.org/10.15294/jejak.v14i1.26811>.

Village government is the smallest scope in the government of the Republic of Indonesia.⁴ Nevertheless, village government has a fairly large role in development. To support the implementation of village tasks and functions in the implementation of village governance and development in all its aspects in accordance with Law Number 6 of 2014, it mandates the government to allocate village funds. The village funds are budgeted annually in the APBN which is given to each village as one of the sources of village income. Internal government supervision is an important management function in the implementation of government, through internal supervision it can be known whether a government agency including a village has carried out activities in accordance with its duties and functions effectively and efficiently, and in accordance with plans, as well as established policies, and provisions.⁵

Pamekasan Regency is one of the autonomous regions, as a regency, the local government strives to provide the best possible service to the community,⁶ especially in the implementation of regional development to the village level, in this development it is certainly related to finances or funds provided from the center to the regions, to maximize the management of finances or funds, the government carries out supervision carried out by the Regional Inspectorate.⁷ Supervision of the implementation of village government is a process of activities aimed at ensuring that the village government runs efficiently and effectively in accordance with the plans and provisions of laws and regulations.

The Pamekasan Regency Inspectorate is part of the Pamekasan Regency Government which is positioned under and responsible to the Regent to carry out government duties in the field of financial and development supervision, as regulated in the Pamekasan Regency Regent Regulation (Perbup) Number 3 of 2023 concerning the Position, Organizational Structure, Duties and Functions, and Work Procedures of the Regional Inspectorate Inspectorate. One of the government duties in the field of supervision carried out by the Pamekasan Regency Inspectorate is Assignments in the Investigation field which include investigative audits, audits in the context of calculating state financial losses, providing expert testimony, evaluating obstacles to smooth development, price adjustment audits, and claim audits, as well as other investigative assignments related to efforts to prevent corruption, collusion and nepotism (KKN) within the Pamekasan Regency Regional Government.⁸

Based on Law Number 23 of 2014 concerning Regional Government, regional apparatus is an element that assists the regional head and DPRD in organizing Government Affairs that are the authority of the Region. The Regional Supervisory Agency, hereinafter referred to as the Provincial Inspectorate, Regency Inspectorate, and

⁴ Hans Antlöv, "Village Government and Rural Development in Indonesia: The New Democratic Framework," *Bulletin of Indonesian Economic Studies* 39, no. 2 (August 2003): 193–214, <https://doi.org/10.1080/00074910302013>.

⁵ J.A.C. Vel and A.W. Bedner, "Decentralisation and Village Governance in Indonesia: The Return to the *Nagari* and the 2014 Village Law," *The Journal of Legal Pluralism and Unofficial Law* 47, no. 3 (September 2, 2015): 493–507, <https://doi.org/10.1080/07329113.2015.1109379>.

⁶ Bondi Arifin et al., "Village Fund, Village-Owned-Enterprises, and Employment: Evidence from Indonesia," *Journal of Rural Studies* 79 (October 2020): 382–94, <https://doi.org/10.1016/j.jrurstud.2020.08.052>.

⁷ Refda Helmy Rakhman, "Accountability of Village Fund Management by Village Government in Indrasari Village, Martapura District, Indonesia," *European Journal of Political Science Studies* 3, no. 1 (August 27, 2019), <https://doi.org/10.5281/ZENODO.3378370>.

⁸ Yanuar Risah Prayogi et al., "Penerapan Aplikasi Pelayanan Desa Berbasis Mobile Dengan Konsep Smart Village Di Desa Pegantenan, Kecamatan Pegantenan, Kabupaten Pamekasan," *SELAPARANG Jurnal Pengabdian Masyarakat Berkemajuan* 4, no. 1 (November 19, 2020): 646, <https://doi.org/10.31764/jpmb.v4i1.3370>.

City Inspectorate, is a regional supervisory element led by an Inspector, who in carrying out his duties is directly responsible to the Governor, Regent or Mayor. In essence, the regional inspectorate functions as an internal government auditor who has the task of organizing general supervision activities of the regional government and other tasks assigned to the regional head.⁹

This institution is a supervisory institution in the regional government environment. The regional inspectorate plays a very important role for the progress and success of the regional government in organizing regional government. The inspectorate is considered the right hand of the regional head who first carries out the supervisory function before the external audit is carried out. The responsibility of the Internal Government Supervisory Apparatus is not only to supervise, but also acts as a consultant and quality assurance, where in its assignment it will carry out more preventive or preventive actions. The effective role of APIP can be realized if supported by professional and competent Auditors with increasingly quality internal audit results.¹⁰

In order to prevent deviations and abuse of authority in the administration of government, an internal government oversight institution is formed in every government institution which specifically carries out the oversight function. The internal government oversight institution is an institution formed internally as part of the government system which has the main task and function in the field of oversight. Supervision of the implementation of regional government is carried out by the Inspectorate. The purpose of this supervision is to increase the utilization of the State Apparatus in carrying out general government and development tasks towards the realization of good and clean government.¹¹

The Indonesian government is currently continuing to strive to improve the implementation of sustainable national development that covers all aspects of life in society, the nation, and the state, so that the pace of national development and the pace of regional development in villages and cities are increasingly balanced and harmonious and to carry out the task of realizing the national goals stated in the opening of the 1945 Constitution. National development in Indonesia in its implementation is still faced with basic development problems such as the disparity in development between rural and urban areas. Development can be said to be more advanced in urban areas because development is relatively faster considering the number of residents and activities in urban areas which are greater.¹²

To overcome these problems, the government has created a strategy to overcome regional development inequality, namely by carrying out national development that pays great attention to development in rural areas. Village development is one of the national

⁹ Anthony Bebbington et al., "Local Capacity, Village Governance, and the Political Economy of Rural Development in Indonesia," *World Development* 34, no. 11 (November 2006): 1958–76, <https://doi.org/10.1016/j.worlddev.2005.11.025>.

¹⁰ Rudy Badrudin and Baldrick Siregar, "The Evaluation of the Implementation of Regional Autonomy in Indonesia," *Economic Journal of Emerging Markets* 7, no. 1 (April 2015): 1–11, <https://doi.org/10.20885/ejem.vol7.iss1.art1>.

¹¹ Blane D. Lewis, "Decentralising to Villages in Indonesia: Money (and Other) Mistakes: Decentralising to Villages in Indonesia," *Public Administration and Development* 35, no. 5 (December 2015): 347–59, <https://doi.org/10.1002/pad.1741>.

¹² Rahyunir Rauf, "Growth of Government Urban- Village Development In Indonesia," in *Proceedings of the International Conference on Democracy, Accountability and Governance (ICODAG 2017)* (International Conference on Democracy, Accountability and Governance (ICODAG 2017), Pekanbaru, Indonesia: Atlantis Press, 2017), <https://doi.org/10.2991/icodag-17.2017.65>.

development agendas stated in the third Nawa Cita, namely "Developing Indonesia from the periphery by strengthening regions and villages within the framework of the Republic of Indonesia" as stated in Presidential Regulation Number 2 of 2015 concerning the 2015-2019 RPJMN.

Supervision is an activity that is carried out continuously in order to ensure that activities are carried out consistently so that effective and efficient results are obtained. Supervision has a function, namely as an early warning system mechanism, to oversee the implementation of activities to achieve goals and targets. Supervision of village fund management is an activity carried out with the intention that the objectives of the use of village funds that are expected to be achieved in accordance with the planning that has been set, while the purpose of supervision of village fund management is so that the funds can be used effectively and efficiently so as to create fair, prosperous, prosperous and equitable village development and empowerment.¹³

Methods

This type of research is empirical legal research, in English, called empirical legal research, in Dutch it is called the term empirical juridisch onderzoek is one type of legal research that analyzes and studies the workings of law in society.¹⁴ Empirical legal research studies law that is conceptualized as actual behavior, as a social phenomenon that is unwritten, experienced by everyone in community life.

Discussion

The Role of the Pamekasan District Inspectorate in Village Fund Management

One of the government's tasks in the field of supervision carried out by the Pamekasan Regency Inspectorate is the Assignment in the Investigation field which includes investigative audits, audits in order to calculate state financial losses,¹⁵ providing expert testimony, evaluating obstacles to smooth development, price adjustment audits, and claim audits, as well as other investigative assignments related to efforts to prevent corruption,¹⁶ collusion and nepotism (KKN) in the Pamekasan Regency Regional Government environment. Based on the duties and functions of the inspectorate as an internal government institution that is tasked and responsible for supervising the management of village funds, so that the inspectorate aims to supervise village funds to ensure that all village budgets have been used for the benefit of the community and have been accounted for in accordance with the principles of accountability and transparency.

For this purpose, the region then formed an internal supervisory unit which was accommodated in a Regional Work Unit (SKPD) which was later known as the Regional Inspectorate which functions as an auditor or internal examiner for the Regency

¹³ Rahima Purba et al., "Supervision of Village Financial Management: Will It Be in Parallel with the Development of Village Officials? (A Study of North Sumatra Province)," *Journal of Law and Sustainable Development* 11, no. 12 (December 11, 2023): e1930, <https://doi.org/10.55908/sdgs.v11i12.1930>.

¹⁴ Ashish Kumar Srivastava, "Historical Legal Research," in *Legal Research Methodology* (New Delhi: Satyam Law International, 2024), 99–112, <https://ssrn.com/abstract=4788158>.

¹⁵ Dodik Pranata Wijaya, "The Dilemma Of The Right To Privacy In Indonesia: Does Indonesia's Corruption Eradication Commission (KPK) in Spying People Violate International Human Rights Laws to Protect the Right to Privacy?," *Trunojoyo Law Review* 1, no. 1 (February 5, 2019): 13–29, <https://doi.org/10.21107/tlr.v1i1.5254>.

¹⁶ Dewi Sugiharti, Zainal Muttaqin, and Rully Ramadhani, "The Supervision of Village Fund Management to Prevent Corruption," *PADJADJARAN Jurnal Ilmu Hukum (Journal of Law)* 8, no. 3 (2021): 356–78, <https://doi.org/10.22304/pjih.v8n3.a3>.

Government which is responsible to the Regent. The Village Fund Supervision Mechanism of the Pamekasan Regency Inspectorate has 3 important activities in supervision by the inspectorate:¹⁷

- a. Assurance activities are activities to provide adequate assurance of compliance, economy, and efficiency in managing village funds and assets. This activity is also called an audit.
- b. The Inspectorate also carries out detection activities on the intention of control activities in the management of village funds and assets.
- c. The role of the Inspectorate as a consultant where APIP acts as a consultant, namely providing advice on the management of village funds and assets.

Examination is a systematic process of collecting evidence related to transactions that have occurred and assessing their conformity with established criteria or rules. Guidelines for implementing investigative assignments include pre-assignment planning, collecting and evaluating evidence, communicating assignment results to interested parties, and managing investigative assignment working papers.¹⁸ These implementation guidelines regulate investigative assignments of an assurance nature, namely investigative audits, audits for calculating state losses, price adjustment audits, and claims audits.

Before going into the field, there are several pieces of equipment that must be prepared when conducting a village fund audit for the inspectorate team to study the village fund implementation instructions and also see all activities in the document planning, in addition to bringing completeness such as physical check measuring tools for buildings. Meanwhile, the village being audited must prepare all administrative data relating to village funds, including proposals, SPJ, LPJ, and village fund planning documents. The audit objective is a general objective obtained or determined during implementing the audit objective and scope determination process.¹⁹

The audit standard used in Village Fund Management is the Indonesian Government Internal Audit Standards issued by the Indonesian Government Internal Association (AAIPI). Filled in with the types and sources of evidence needed to answer the audit objectives. The audit procedures that are made aim to provide instructions to APIP regarding the audit evidence required. Audit steps or methods should be made according to the predetermined audit objectives so that later the overall audit results can answer or achieve the audit objectives. One of the functional supervision activities is by using the Siswakeudes application; with this application, the APIP Audit can ensure that

¹⁷ I Putu Gede Diatmika and Gede Adi Yuniarta, "Supervision of the Government in Strengthening the Influence of Community Participation of the Effectiveness of Village Funds in the District Buleleng," in *Proceedings of the International Conference on Tourism, Economics, Accounting, Management, and Social Science (TEAMS 19)* (Proceedings of the International Conference on Tourism, Economics, Accounting, Management, and Social Science (TEAMS 19), Denpasar, Indonesia: Atlantis Press, 2019), <https://doi.org/10.2991/teams-19.2019.50>.

¹⁸ Saminu Abacha Wakili et al., "Legal Framework and Challenges Concerning Forensic Evidence in Nigeria," *Trunojoyo Law Review* 7, no. 1 (January 13, 2025): 33–64, <https://doi.org/10.21107/tlr.v7i1.28599>.

¹⁹ Putra Perdana Ahmad Saifulloh et al., "Political Dynasties in General Elections According to Human Rights and A Comparison in Four ASEAN Countries," *Trunojoyo Law Review* 7, no. 1 (January 11, 2025): 123–60, <https://doi.org/10.21107/tlr.v7i1.28492>.

the management of village funds has been carried out economically, effectively, economically, and by applicable laws and regulations.²⁰

The audit standard used in Village Fund Management is the Indonesian Government Internal Audit Standard issued by the Indonesian Government Internal Association (AAIPI). Filled with the types and sources of evidence needed to answer the audit objectives. The audit procedure created aims to provide guidance to APIPs regarding the audit evidence needed. Audit steps or procedures should be made according to the audit objectives that have been set so that the overall audit results can answer or achieve the audit objectives. One of the functional supervision activities is by using the Siswakeudes application, with this application the APIP Audit is able to ensure that village fund management has been carried out economically, effectively, efficiently, and in accordance with applicable laws and regulations.²¹

In certain conditions, namely the information obtained is very limited but there is a belief based on the professional consideration of the Inspectorate Auditor that the public report/complaint is worthy of being followed up, at least the information must meet the 3W criteria (what, where, when). The professional consideration in question is the reviewer's opinion based on empirical data from similar cases and/or based on other information that supports the public report/complaint. As for the investigation carried out after there is a complaint report or development from a regular audit or when there is a public complaint or request from law enforcement (Prosecutor's Office or police). The implementation of the investigation program policy has been carried out in accordance with applicable laws and regulations. If from the implementation of the investigation that every task and job can be done correctly.²²

Investigations conducted by the Inspectorate do exist and are also in accordance with applicable provisions,²³ investigations are conducted after there is a complaint report from the public or development of regular audits or when there is government from law enforcement (Prosecutor's Office and Police).²⁴ This is taken by the inspectorate as a step and effort in carrying out maximum supervision by ensuring that an activity can run efficiently, effectively and in accordance with its rules in achieving the objectives of the inspectorate.²⁵

²⁰ Muwaffiq Jufri et al., "State Power Limitations on Religion for The Fulfillment of The Constitutional Rights of Indigenous Religion Believers in Indonesia," *Journal of Indonesian Constitutional Law* 1, no. 3 (December 16, 2024): 194–220, <https://doi.org/10.71239/jicl.v1i3.23>.

²¹ Sumriyah Sumriyah et al., "Legal Protection of Bhuju' Geger Religious Tourism in Bangkalan," *Trunojoyo Law Review* 6, no. 2 (October 10, 2024): 256–77, <https://doi.org/10.21107/tlr.v6i2.24253>.

²² Djulaeka Djulaeka et al., "Legal Protection for Traditional Knowledge of the Sumenep Keris," *Trunojoyo Law Review* 6, no. 2 (October 5, 2024): 234–55, <https://doi.org/10.21107/tlr.v6i2.25442>.

²³ Ousu Mendy and Ebrima Sarr, "The Judiciary in Governance: Understanding the Juridical Nature and Function of the Constitutional Court of Indonesia," *Journal of Indonesian Constitutional Law* 2, no. 1 (March 2, 2025): 23, <https://doi.org/10.71239/jicl.v2i1.45>.

²⁴ Noviana Dwi Rahmadhani, Moh. Ibnu Fajar, and Saiful Abdullah, "Regional Government Strategies to Preserve the Keris Industry in Sumenep," *Trunojoyo Law Review* 6, no. 1 (February 27, 2024): 51–77, <https://doi.org/10.21107/tlr.v6i1.23289>.

²⁵ Eugenia Brandao Da Silva and Lin Asyiqoh, "The Idea of Legal Pluralism in Dispute Resolution of Village Head Election in Madura," *Journal of Indonesian Constitutional Law* 1, no. 1 (August 21, 2024): 61–83, <https://doi.org/10.71239/jicl.v1i1.22>.

Factors that are obstacles in supervising the management of village funds in Pamekasan Regency

In general, in the internal environment, village fund supervision is influenced by the adequacy of the number of internal supervisory officers which is not yet adequate compared to the number of audits, Pamekasan has 178 villages, according to the rules all of them must be supervised, while the number of inspectorate supervisory officers is still limited. In addition, the adequacy of the inspectorate budget is not yet adequate to support all village fund supervision activities. Competent Human Resources (HR) are an important factor for the success of the implementation of fund and development supervision because HR works and directly implements it.²⁶

To implement a Probity Audit, a special understanding is needed considering that probity audits are relatively new in government and also require a long time because there are many stages that must be supervised. Therefore, the central and regional governments need to seriously prepare plans to improve the quality of human resources, in this case the Government Internal Supervisory Apparatus. The obstacles and barriers encountered by the inspectorate are the low Human Resources of village officials in each village, as well as the lack of personnel from the Inspectorate who go directly to the field which results in less than optimal supervision.

There needs to be an increase in the quality and quantity of human resources owned by the Pamekasan District Inspectorate. In terms of increasing the quantity and quality of human resources, it is necessary to add Inspectorate personnel and also to conduct regular training and education and training in order to provide a good effect in developing Human Resources as auditors.²⁷ By participating in training related to probity audits, Auditors can develop their potential, and are able to understand the ins and outs of implementing probity audits on supervision of funds and development.²⁸

Human Resources factor is the key to success, considering that the implementation of tasks is determined by the professionalism, competence and morals of the supervisory/auditor apparatus.²⁹ Within certain limits, the supervision system can still run even with low funds, facilities and regional accessibility, as long as it is supported by good HR factors. No matter how much the cost, how complete the facilities and infrastructure, how easy the access to the region is if it is not supported by adequate and competent HR, then the implementation of the main task will be hampered and will not run effectively.³⁰ Factors inhibiting village fund supervision from outside include the still

²⁶ Eugenia Brandao Da Silva et al., "A Model of Election Supervision Based on Village Judicial Institutions; A Review of Legal Anthropology in Madura," *Trunojoyo Law Review* 6, no. 1 (February 28, 2024): 96–119, <https://doi.org/10.21107/tlr.v6i1.23230>.

²⁷ Mukhlis Mukhlis and Muwaffiq Jufri, "Legal Counseling on Salt Pond Land Certification to Avoid Land Conflicts in Pagagan Village, Pamekasan Regency," *Jurnal Pengabdian Hukum Indonesia (Indonesian Journal of Legal Community Engagement) JPHI* 6, no. 1 (May 31, 2023): 91–108, <https://doi.org/10.15294/jphi.v6i1.65030>.

²⁸ Abd Wachid Habibullah et al., "Actualization of Public Service Principles by the Ombudsman of the Republic of Indonesia," *Journal of Indonesian Constitutional Law* 1, no. 2 (October 31, 2024): 126–39, <https://doi.org/10.71239/jicl.v1i2.30>.

²⁹ Rozana Sukma Dewi, Avien Zakaria, and Aghnia Safana Ilmi, "Ethical Supervision of Judges to Improve the Integrity of the Constitutional Court," *Journal of Indonesian Constitutional Law* 1, no. 3 (December 19, 2024): 221–45, <https://doi.org/10.71239/jicl.v1i3.29>.

³⁰ Rini Jarwati Indah N. C et al., "Freedom of Expression in the Spread of Hoax News on Social Media Between Indonesia and South Korea," *Journal of Indonesian Constitutional Law* 1, no. 3 (December 28, 2024): 246–62, <https://doi.org/10.71239/jicl.v1i3.12>.

low number of village HR which results in the effectiveness of village fund supervision not being optimal, the frequent occurrence of repeated errors made by village officials, in addition to geographical factors also affecting the village fund supervision process.

Conclusion

Village fund management must be in accordance with applicable regulations. because, if it is not done in accordance with applicable regulations, it will cause losses to the village. Losses to the village make a village backward. The role of the inspectorate is very much needed to oversee the management of village funds. In the supervision of fund management by the inspectorate, special attention is still needed from the community and village officials.

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