***ABSTRACT***

This research focused on the implementation of the Inspektorat role in supervising the management of funds village in Poso district . Dana village sourced from Pandapatan and Expenditure Budget (APBN) is transferred through the county or city budget and are used to fund governance, the implementation of development, social development, and community development in the village.

Inspektorat is an official institution with authority in the field of supervision and examination (audit) local finance, especially in the management of village funds, Inspektorat also have an important role to oversee the process of governance and rural development in order to remain preformance frame correct rule, the better the audit process and follow-up the better performance of the inspectorate in the district of Poso pula.Akan but it still found the use of village funds are not in accordance with the applicable rules.

This research was conducted using qualitative description method with inductive approach to describe the state of the object of research based on facts on the ground. The research instrument is the researchers themselves with data collection procedures which consist of interviews and documents. This research aims to find out how the role of the Inspektorat in supervising the management of village funds.

These results indicate that there are still various irregularities in the use and management of village fund in Kabupaten Poso and in this case the Inspektorat has made various efforts to reduce the occurrence of the problems that occurred in the village related to the supervision and management of village funds. The problem is most prevalent in villages of fund management issue because the administration of human resources is still low in this case the village head and the village is only a high school graduate.

It is expected that through this research Inspektorat Kabupaten Poso can improve its performance in the future so that the implementation of the village fund program to run properly, especially in terms of supervision and management.

Keywords: Inspektorat,supervision ,village fund management