ABSTRACT

SITTI RIZKYANA BILALAEYA. Village Fund Management in the Implementation of Development and Community Empowerment in Lamahu Village, South Bulango District, Bone Bolango Regency. Under the guidance of JOICE MACHMUD as Supervisor 1 and NUR ENG MOKODOMPIT as Supervisor 2.

This study aims to determine the extent of Village Fund Management in the Implementation of Development and Community Empowerment in Lamahu Village, South Bulango District, Bone Bolango Regency. The research method uses a qualitative approach with a descriptive research type. The primary data sources in this study consist of the Village Head and Secretary, BPD Management and the community. The method of collecting research data through observation, interviews and documentation. The results of the study indicate that Village Fund Management in the implementation of development and community empowerment in Lamahu Village, South Bulango District, Bone Bolango Regency, can be concluded to have been managed quite well. This can be seen from four indicators of financial management, namely transparency, accountability, participation, and orderly and disciplined budgeting that has been carried out well. However, there are findings that in the orderly and disciplined budget indicator, the village government has not specifically allocated the budget according to the portion it should have. This is due to the Covid-19 pandemic that has hit all regions of Indonesia, including Lamahu Village. The impact of this pandemic has caused the budget allocation that should have been for development and community empowerment to be diverted to handling Covid-19. As a result, the implementation of development and community empowerment in Lamahu Village for 2020 to 2022 has not been able to be carried out optimally by the village government. However, steps have been taken in the context of handling the Covid-19 pandemic emergency, which shows a quick and responsive response from the village government in dealing with emergency situations. Thus, although there are several obstacles related to budget allocation due to the Covid-19 pandemic, overall the management of Village Funds in Lamahu Village has shown good efforts in implementing the principles of transparency, accountability, participation, and orderly and disciplined budgets.

Keywords: Village Funds, Development, Empowerment, Management