**ABSTRAK**

Alokasi Dana Desa merupakan suatu bentuk perhatian pemerintah kabupaten kepada pemerintah desa dengan cara memberikan bantuan dana kepada pemerintah desa untuk menunjang terlaksananya pelayanan kepada masyarakat serta meningkatkan sarana-prasarana desa. Namun karena masih belum terpenuhinya tujuan dari pemberian alokasi dana desa tersebut maka penulis mengangkat Laporan Akhir berjudul “Implementasi Kebijakan Alokasi Dana Desa Di Desa Pungomosi Kecamatan Asera Kabupaten Konawe Utara Provinsi Sulawesi Tenggara”.

Penelitian ini bertujuan untuk memberikan representasi mengenai implementasi kebijakan Alokasi Dana Desa di lingkup wilayah Pemerintahan Daerah Kabupaten Konawe utara pada umumnya dan Desa Punggomosi pada khususnya.

Dalam penelitian ini juga dapat diketahui faktor-faktor yang menghambat implementasi kebijakan tersebut.Metode penelitian yang digunakan penulis adalah jenis metode kualitatif deskriptif dengan pendekatan induktif. Teknik pengumpulan data yang digunakan penulis meliputi wawancara, observasi, dan dokumentasi. Adapun tehnik analisi data yang digunakan adalah Data Reduction, Data Display, dan Conclusion Drawing.

Berdasarkan hasil analisa penelitian ini, maka dapat ditarik kesimpulan bahwa pengimplementasian kebijakan Alokasi Dana Desa di Desa Punggomosi belum dapat berjalan secara maksimal, dikarenakan sumber daya aparatur yang masih belum bisa mengelola Alokasi Dana Desa secara efektif dan efisien. Serta tidak memadainya sarana dan Prasarana untuk menunjang terlaksananya pengimplementasian kebijakan Alokasi Dana Desa.

Berdasarkan hasil observasi tersebut, Pemerintah kabupaten Konawe Utara dan Pemerintah Desa Punggomosi diharapkan dapat meningkatkan kualitas aparat desa baik dalam teknologi, sosialisasi dan peraturan-peraturan baru melaui pelatihan ataupun diklat. Serta harus diimbangi dengan sarana dan prasarana yang dapat menunjang pengimplementasian kebijakan alokasi dana desa.

**Kata Kunci :** Impelementasi, Alokasi Dana Desa

**ABSTRACT**

Village Fund Allocation is a form of attention of the district government to the village government by providing financial support to the village government to support the implementation of services to the community and improving the village infrastructure. However, due to the unfulfilled objectives of the allocation of village funds, the authors appointed the final report entitled "Implementation of Village Fund Allocation Policy in Pungomosi Village, Asera District, North Konawe Regency, Southeast Sulawesi Province".

. This research intends to provide representation on the implementation of the policy of Village Fund Allocation in the area of ​​Konawe Utara Regency Regional Government in general and Punggomosi Village in particular. In this research also can know the factors that hinder the implementation of the policy.

The research method used by the writer is a type of qualitative descriptive method with inductive approach. Data collection techniques used by the authors include interviews, observation, and documentation. The data analysis techniques used are Data Reduction, Data Display, and Conclusion Drawing.

Based on the results of this research analysis, it can be concluded that the implementation of the policy of Village Fund Allocation in Punggomosi Village has not been able to run maximally, due to the resources of the apparatus that still can not manage the Village Fund Allocation effectively and efficiently. And inadequate facilities and Infrastructure to support implementation of Village Fund Allocation policy.

Based on these observations, North Konawe Regency Government and Punggomosi Village Government are expected to improve the quality of village officials in technology, socialization and new regulations through training or training. And must be balanced with facilities and infrastructure that can support the implementation of village budget allocation policy.

**Keywords**: Impelementation, Allocation of Village Funds