## **ABSTRACT**

This study aims to analyze how the Implementation of the village fund allocation policy to village Development Tatakalai, Tinangkung North District, Banggai Archipelago regency, Central Sulawesi. The method in this research is using qualitative approach with descriptive research type. Collecting data in this study by observation, interviews, documentaries. The data sources used are primary and secondary datas related with empirical situation dan conditions of policy implementation.

The results of this study indicate that the implementation of the village fund allocation policy in the Tatakalai village, district of north Tinangkung, regency of Banggai Archipelago, province of Central Sulawesi on development in Tatakalai village generally well implemented. Seen from the planning that has been done well, and their implementation went smoothly until accountability that has been made in the form of LPJ (Progress Report) is clear.

Some of the factors that affect the implementation of the Village Fund Allocation Policy is Communication, Resources, Disposition, and Organizational Structure.

Keywords: Village Fund Allocation, Policy Implementation, Village Development.