

**REVIEW OF THE COMPATIBILITY OF THE BERMASA VILLAGE
PROGRAM IN THE MANAGEMENT OF SPECIAL FINANCIAL
ASSISTANCE IN SIAK KECIL DISTRICT**

Author Name : Fitriana Novita Sari
Student ID : 5304221473
Supervisor : Endang Sri Wahyuni, S.E., M.Ak

ABSTRACT

This study aims to review the suitability of the implementation of the Bermasa Village Program in managing Special Financial Assistance in Siak Kecil District, Bengkalis Regency. The Bermasa Village Program is a flagship program of the Bengkalis Regency government that provides financial assistance to villages to support community development and empowerment. This study uses a qualitative descriptive approach with a purposive sampling technique and data collection through interviews and documentation. The research objects include 8 (eight) independent villages in Siak Kecil District. Data analysis was carried out using special financial assistance management practices in accordance with the provisions of the 2024 Bermasa Village Program Technical Instructions. The research results indicate that, in general, the management of the Special Financial Assistance Program for Massive Villages has been carried out in accordance with applicable regulations and has applied the principles of accountability and transparency. However, several obstacles were still encountered in its implementation, including limited human resource competency among village officials, administrative delays, and technical constraints in the use of the village financial system. Obstacles faced by the village government include late disbursement of funds and unforeseen circumstances such as bad weather.

Keywords: *Bermasa Program, Village Financial Management, Inhibiting Factors*