

Conference Paper

Analysis Effectiveness of Use of Allocation Village Funds and Village Funds in Samba Danum Village Katingan Tengah District on 2018

Delima samosir, Kristian, and Miar

Magister Ilmu Ekonomi, Universitas Palangka Raya

Abstract

This study aims to determine the effectiveness of the use of Allocation of Village Fund and Village Fund in Samba Danum Village in 2018. Sample in this research is Technical Team of Village financial management in Samba Danum Village. Data were collected by documentation method and interview. Data analysis uses effectiveness technique ratio. The results showed effective performance (99,9%). Level of effectiveness of village fund allocation management in Samba Danum Village in 2015 In Field of Implementation of Village Government (100%), Field of Implementation of Village Development (100%), Field of Community Development (100%), and The Budget Village Community Empowerment Sector (100%) According to realization. Year 2015 is the first year of Indonesia disbursed the Village Fund as mandated by constitution no. 6 Year 2014 about the Village. This fund is expected to be utilized by the village government to finance the administration, development and empowerment of rural communities. Allocation of village funds and Village Fund Expected to lift the area which is difficult to develop, so as to catch up from other regions.

Keywords: Allocation Village Fund, Village Fund and Effectiveness

Corresponding Author:

Delima samosir

a.delimapakpahan75@gmail.com

Received: 7 February 2020

Accepted: 9 March 2020

Published: 23 March 2020

Publishing services provided by
Knowledge E

© Delima samosir et al. This article is distributed under the terms of the [Creative Commons Attribution License](#), which permits unrestricted use and redistribution provided that the original author and source are credited.

Selection and Peer-review under the responsibility of the ICE-BEES 2019 Conference Committee.

1. Introduction

1.1. Background

Problems So far, village development still depends a lot on village original income and community self-help whose numbers and characteristics are unpredictable. Therefore, to support development in rural areas, the central government directs several districts to allocate funds directly to villages from their regional expenditure budget. This policy of allocating funds directly to the village is referred to as the Village Fund Allocation policy, which at the national level is regulated in Government Regulation Number 72 of 2005 concerning Villages and then followed up by the Minister of Home Affairs Circular

 **OPEN ACCESS**

Letter 140/60 / SJ of 2005 concerning Guidelines Village Fund Allocation from Regency / City to Village Government.

In Government Regulation Number 72 of 2005 concerning Village Article 68 paragraph 1 point c, it is said that part of the central and regional balance funds received by the district / city for the village is at least 10% which is proportional to each village which constitutes village fund allocation. So, Village Fund Allocation is funds allocated by the District Government for villages, which are sourced from the central and regional financial balance funds received by the District. The government hopes that the Village Fund Allocation policy can support the implementation of community-based participatory development in an effort to empower rural communities while maintaining sustainable development at the village level.

With the latest regulation, namely Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management signed by Interior Minister Tjahjo Kumolo on December 31, 2014 at the same time revoked Minister of Home Affairs Regulation No. 37 of 2007 concerning Guidelines for Village Financial Management. The new Minister of Home Affairs Regulation concerning Village Finance Management was made to implement the provisions of Article 106 of Government Regulation Number 43 of 2014 concerning Implementation Regulations of Law Number 6 of 2014 concerning Villages, establishing Minister of Home Affairs Regulation on Village Financial Management Guidelines.

With the enactment of Law Number 6 of 2014 concerning Villages, villages are given a great opportunity to manage their own governance and the implementation of development to improve the welfare and quality of life of rural communities. In addition, the village government is expected to be more independent in managing the government and various natural resources owned, including the management of financial and wealth belonging to the village. It is expected that all the interests and needs of the village community can be better accommodated. Providing greater opportunities for villages to manage their own governance as well as equitable distribution of development is expected to improve the welfare and quality of life of rural communities, so that problems such as regional disparities, poverty and other socio-cultural problems can be minimized.

2015 was the first time Indonesia disbursed Village Funds as mandated by Law No. 6 of 2014 concerning Villages. This fund is expected to be used by the village government to finance the administration, development and empowerment of rural communities. Village Fund Allocation is expected to be able to lift areas that are difficult to develop so that they can catch up with other regions.

Village Funds are funds sourced from the State Revenue and Expenditure Budget intended for Indigenous Villages and Villages which are transferred through the district / city Regional Revenue and Expenditure Budget and are used to finance the administration, development, and community empowerment, and community. The Village Government will receive a sufficient budget from the Expenditure Budget. Provisions regarding the acquisition, management and accountability of village funds are regulated through Government Regulation Number. 60 of 2014 concerning Village Funds sourced from the State Budget.

The amount of Village Funds for each district / city is stipulated by a Ministerial Regulation. Based on the magnitude of the Village Fund for each regency / city, the regent / mayor determines the amount of the Village Fund for each village in his area. The village fund size for each village is calculated based on the number of villagers, the area of the village, the village poverty rate, and the level of geographical difficulties. The number of villagers, the area of the village, and the village poverty rate are calculated by the weight seen in the table below.

TABLE 1: Weight of Calculation of Village Fund Amount in Samba Danum Village, Central Katingan District, 2015-2018

Number	Year	Total Population of the village	Poverty rate	area of the village	geographical difficulty index
1	2015	4806	409	175.20	29.26
2	2016	4820	402	175.20	29.26
3	2017	4845	402	175.20	29.26
4	2018	4880	400	175.20	29.26

source: Regent Regulation 2015-2018

The village poverty rate and the level of geographical difficulty of the village are shown by the number of poor villagers and the Geographic Difficulty Index of the village

- a. The calculation of the details of the Village Fund for each village as intended is done using the following formula $W = (0,25 \times Z1) + (0,35 \times Z2) + (0,10 \times Z3) + (0,30 \times Z4)$

Explanation:

W = Village Funds for each Village which is calculated based on population, poverty rate, area size, and geographical difficulty level of each village

Z1 = ratio of the total population of each village to the total population of the village in the regency / city concerned

Z2 = the ratio of the number of poor people in each village to the total poor population of the concerned regency / city

Z3 = ratio of the area of each village to the area of the village / regency concerned

Z4 = IKG ratio of each village to the total IKG village / city concerned

- b. The calculation results as referred to in letter a are adjusted to the level of geographical difficulty of each village. The level of geographical difficulties as referred to in paragraph (4) is determined by factors that include: availability of basic services; infrastructure conditions; transportation; and Village communication to districts / cities. Data on the number of villagers, the area of the village, the poverty rate of the village, and the level of geographical difficulties are sourced from the Central Bureau of Statistics. The procedure for the distribution and determination of the village fund size for each village is determined by regent / mayor regulations.

Village Fund Allocation and Village Funds Samba Danum Village increases every year, because of the increase in population each year so that it becomes a benchmark for the District Government to increase the Village Income and Expenditure Budget that is channeled from the Village Fund Allocation Fund. In addition, there is also an increase in the number of Village Fund Allocation every year, so that the poverty rate decreases.

Village Fund Allocation and Village Funds play an active role in managing their own governance and implementing development to improve the welfare and quality of life of the community. The Village Fund Allocation and Village Funds are expected to be able to lift regions that are difficult to develop so that they can catch up with other regions. There are several problems that affect the distribution of Village Fund Allocation, namely Participatory, Transparent, Accountable and Equality. The ability to manage Village Fund Allocation in planning, implementing, and controlling activities in accordance with the constitutional regulations and existing regulations so that the activities run well.

further how the process of implementing Village Fund Allocation and Village Funds, as well as Analyzing the Effectiveness of Use The selection of research locations in Samba Danum Village is based on the reasons, first, Samba Danum village is a village that successfully implemented Village Fund Allocation in the first stage to the third stage so that the success process can be an example for other villages that have not been successful; and secondly, the village-level Implementation Team as the operational responsible for Village Fund Allocation activities was truly formed, proven to be confirmed by the Decree of the Head of Samba Danum Village, Katingan Tengah District Number 10 of 2015 concerning the Establishment of the Implementation Team

Village Budget. The Village Fund Allocation and Village fund Technical Teams have also functioned as they should have established cooperation with the community to realize predetermined plans. Therefore, researchers are interested in knowing Village Fund Allocation and Village Fund

1.2. Formulation of the problem

From the above background, it can be concluded that the formulation of the problem is as follows: "How is the Effectiveness of the Use of Village Fund Allocation and Village Fund in Samba Danum Village, Central Katingan District, in 2018?"

1.3. Research purposes

This study aims to determine and analyze the effectiveness of the use of Village Fund Allocation and Village Funds in Samba Danum Village, Katingan Tengah District in 2018.

2. Literature Review

2.1. Allocation of Village Funds and Village Funds based on Legislation

The existence of villages was formally recognized in Law No. 32 of 2004, concerning regional government and local government regulation number 27 of 2005 concerning villages. Based on this provision, the village is given the definition of a legal community unit that has a regional boundary that has the authority to regulate and manage the interests of the local community recognized in the system of government of the Republic of Indonesia. What is meant by "Village funds" is funds originating from the Expenditure Budget that are intended for villages that are transferred through the district / city regional expenditure budget and are used to finance the administration of the Village government which includes service, development, and community empowerment.

The enactment of Law No. 6 of 2014 concerning Villages aims to provide recognition and clarity to the villages of their status and position in the constitutional system of the Republic of Indonesia, the State granting the authority of the Village in preserving the customs and traditions and culture of the village community. Villages are also given authority in development to initiate and play a large role in exploring the Village's potential by encouraging professional, efficient and effective Village Governments and

are responsible for carrying out activities in the Village with the aim of providing excellent service to the community and ultimately put the village as a subject of development.

2.2. Use of Village Fund Allocation

1. Field of Organization of Village Government:
 - (a) Permanent Income of Village Heads and Village Devices
 - (b) BPD benefits and operations
 - (c) Incentives / operational of RT and RW
 - (d) Village Government Operations
2. Field of Implementation of Village Development
3. Village Community Development
4. Field of empowerment of village communities.

The use of Village Fund Allocation is set at 30% for village apparatus and operational expenditure and 70% for community empowerment expenditure. Although the Village Fund Allocation responsibility is integral to the Village Budget is still necessary to report on activities that are funded from the Village Fund Allocation budget on a regular basis (monthly) and report on the final use of Village Fund Allocation. This report is separate from the village budget accountability, this is a form of control and monitoring and evaluation material for the Regional Government. For guidance and supervision of Village Fund Allocation management a District / City Facilitation Team and District Facilitation Team are formed with obligations according to their level and authority. Funding for the Team is budgeted in the local government budget and outside of the Village Fund Allocation budget.

According to Soemantri (2011) that the percentage of use of the Village Fund Allocation is set at 70% for financing public services and community empowerment, including:

1. Poverty reduction includes the establishment of village barns
2. Public health improvements include structuring
3. Improvement of basic education
4. Procurement of rural infrastructure such as government infrastructure, transportation infrastructure, production infrastructure, marketing infrastructure and social infrastructure.

5. Preparation and filling in village profiles, provision of data, books on village administration and other social institutions
6. Power resources of village apparatus
7. Supporting the implementation of 10 PKK programs h. Village competition activities
8. Organizing village government meetings
9. Bulan Bakti Gotong Royong Activities
10. Capacity building for community institutions
11. Increasing the potential of the community in the field of religion, sports youth.

Other activities for the needs of the village While the remaining 30% for the operational costs of the village administration is to finance village administration activities with the following priorities:

1. Increasing Human Resources of the Village Head and Village Tools include education, training, debriefing and comparative studies
2. Operational costs of government implementing teams.
3. The costs of the Village Head's allowance, village apparatus, BPD allowances and operations, RT / RW chief honorarium and RT and RW institutional strengthening.
4. Maintenance costs for offices and the environment of the Village Head Office.
5. The cost of providing data and making reporting and accountability

2.3. Definition of effectiveness

The effective word comes from English, which is effective, which means success or something that is done successfully. Popular scientific dictionaries define efficiency as the accuracy of use, use or support for purpose. Effectiveness is the main element to achieve the goals or targets that have been determined in each organization, activity or program. It is called effective if a goal or target is reached as determined. This is in accordance with the opinion of H. Emerson quoted by Soewarno Handayani S. (1994) which states that "Effectiveness is a measurement in the sense of achieving predetermined goals". Furthermore,

Steers, Ungson and Mowday (1985) argue that: "Effectiveness is the business scope of a program as a system with certain resources and facilities to fulfill its goals and

objectives without paralyzing the means and resources and without giving unnatural pressure to its implementation". From the several opinions above regarding effectiveness, it can be concluded that effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved by management, which target has been determined in advance. This is in accordance with the opinion expressed by Hidayat (1986) which explains that: "Effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved. Where the greater the percentage of the target achieved, the higher the effectiveness.

The understanding of effectiveness according to Prasetyo Budi Saksono (1984) is: "Effectiveness is how much the level of attachment of output is achieved with the expected output of a number of inputs". From the notions of effectiveness, it can be concluded that effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved by management, which target has been determined in advance. Based on this, the following formula can be used to find the effectiveness: $\text{Effectiveness} = \text{Actual Output} / \text{Target Output} > 1$

1. If the actual output is compared to the targeted output greater than or equal to 1 (one), effectiveness will be achieved.
2. If the actual output is compared to the targeted output of less than 1 (one), the effectiveness is not achieved

The criteria for measuring the effectiveness of an organization are three approaches that can be used, such as those stated by Martani and Lubis (1987), namely:

1. Source Approach (resource approach) which measures the effectiveness of input. The approach prioritizes the success of the organization to obtain resources, both physical and non-physical in accordance with the needs of the organization.
2. Process approach (process approach) is to see the extent to which the effectiveness of program implementation from all internal process activities or organizational mechanisms.
3. The target approach (goals approach) where the focus of attention on the output, measuring the success of the organization to achieve results (output) in accordance with the plan.

Furthermore, Strees in Tangkilisan (2005) proposed 5 (five) criteria in measuring effectiveness, namely

1. Productivity
2. Work adaptability

3. Job satisfaction
4. Profitability
5. Search for resources

Factors Affecting the Effectiveness of Village Fund Allocation Distribution Village Fund Allocation Management must be integrated in the management of the Village Budget, so the principle of Village Fund Allocation management is exactly the same as the management of the Regional Budget, which must follow the principles of good governance. There are several factors that influence the distribution of Village Fund Allocation, including

1. Participatory

The process of managing Village Fund Allocation, since planning, decision-making up to supervision and evaluation must involve many parties. This means that managing Village Fund Allocation does not only involve village elites (Village Government, BPD, Management of LKMD / RT / RW or community leaders), but also must involve other communities such as farmers, workers, women, youth, and so on.

2. Transparent

All parties can know the whole process openly. In addition, efforts are made so that the village community can receive information about the goals, objectives, results, benefits that are obtained from each activity that uses these funds.

3. Accountable

The whole process of using Village Fund Allocation, starting from the proposed allocation, implementation up to the achievement of results can be accounted for in front of all parties, especially the village community.

4. Equality

All parties involved in the management of Village Fund Allocation have the same rights and position.

3. Methodology

3.1. Types of research

This type of research is descriptive research with quantitative and qualitative approaches. Descriptive research methods with quantitative approaches to describe or explain events or events at present in the form of numbers and qualitative approaches are used in order to obtain descriptive data in the form of how the process of using

Village Fund Allocation and Village Funds from samples used as observations and direct interviews with people who are directly concerned with the process of using Village Funds Allocation and Village Funds in Samba danum Village, Katingan Tengahka sub-district.

3.2. Research Place

The research location was conducted in the village of Samba Danum, the reason for choosing this location with consideration:

1. Included samba danum village obtains Village Fund Allocation Funds and Village Funds as where Village Fund Allocation is a village right given to villages originating from the central and regional government financial balance funds received by the district / city (Article 11 paragraph 11, PP 72/2005)
2. In addition, the reasons for choosing Samba danum Village as a place of research are the ease of collecting data, obtaining information and saving time and money in research.

3.3. Research Variables in this research are

1. Effectiveness of the use of Village Fund Allocation and Village Funds
2. Effectiveness of the Use of Village Fund Allocation and Village Funds in the implementation of village government
3. Effectiveness of the Use of Village Fund Allocation and Village Funds in the field of implementation of the village development
4. Effectiveness of the Use of Village Fund Allocation and Village Funds in the Village Community Development Sector

3.4. Data Collection Techniques In conducting research it is necessary to obtain secondary data. To obtain data and literature.

3.5. Data analysis technique

1. Category one and reduce data that is collecting important information related to research problems, then the data are grouped according to the topic of the problem.
2. The grouped data are then arranged in the form of narratives, so that they form a series of information that is meaningful according to the research problem.

3. Interpreting data is interpreting information on the problem under study.

4. Taking conclusions based on the composition of the narrative that has been compiled in the third stage, so that it can provide answers to research problems. Verify the results of data analysis with the informant, which is based on the conclusion of the fourth stage. This stage is intended to avoid misinterpretation from the results of interviews with a number of informants who can obscure the real meaning of the problem and focus of the research.

3.5.1. Effectiveness Analysis

Effectiveness describes the ability of village governments to realize financial Village Fund Allocation and Village Funds to implement planned programs compared to targets set based on real value potential (Halim, 2002) 'Analysis used to calculate the level of Effectiveness of Village and Village Fund Allocation Funds in Samba Danum Village in 2018 use the following formula:

$$\text{Effectiveness} = \frac{\text{Realization of Village Fund Allocation and Village Funds}}{\text{Village Fund Allocation Target and Village Fund}} \times 100\%$$

The effectiveness of an organization is said to be good if the ratio is achieved at least 90% to 100%, but it is big from that, as for the criteria of effectiveness ratios to be used in this study are as follows.

3.5.2. Criteria of Effectiveness Ratio

The effectiveness ratio is used to make it easier to provide income from the calculations that have been made through effectiveness analysis. The effectiveness ratio used by the Ministry of Home Affairs, Ministry of Home Affairs, namely:

1. The results of the comparison between realization and the target of Village Fund Allocation if the achievement is above 100% can be said to be very effective.
2. The comparison between the realization of the target of village funds allocation if the achievement level is 90-100% can be said to be effective,
3. The results of the comparison between the realization of the target of village funds allocation if the level of achievement is 80-89% can be said to be quite effective,
4. The results of the comparison between the realization of the village fund allocation target if the achievement level is 60-79% can be said to be less effective,
5. Results of comparison between realization and target of village fund allocation if the achievement level is <60% can be said to be ineffective.

4. Discussion

4.1. Research result

Effectiveness of Management of Village Funds and Village Funds Allocation in Samba Danum Village, Central Katingan Subdistrict 2018 Budget Based on calculations carried out through effectiveness analysis, it can be explained the effectiveness of the use of village fund allocations and Village Funds in Samba Danum Village in 2018 as follows.

TABLE 2: Allocation Village Funds and Funds Village Village Samba Danum District Katingan Tengah Year 2015 -2018

Number	Year	Allocation Village Funds	Funds Village	Total Village Fund Allocation and village funds	Percen (%)
1	2015	Rp.145.149.657	Rp.303.500.590	Rp. 448.650.247	100
2	2016	Rp.154.775.750	Rp.651.466.000	Rp. 806.241.750	1.79
3	2017	Rp.549.325.587	Rp.827.857.000	Rp.1.377.182.587	1.71
4	2018	Rp.566.831.500	Rp.1.169.408.000	Rp.1.736.239.500	1.26

source: Regent Regulation 2015-2018

From the table above shows that the allocation of village funds and village funds increases every year. Because of the increase in the population in the village of Samba Danum each year, it becomes a benchmark for the district government to increase the village income and expenditure budget that is channeled from village funds and village funds. In addition, with increasing numbers of village funds and village funds every year so that the poverty rate decreases.

1. Effectiveness of Use of Village Fund Allocation and Village Funds in the field of village government administration. Village Fund Allocation and Village Funds Budget Expenditures in the field of government administration amounting to Rp. 552,512,800.

2. Effectiveness of Use of Village Fund Allocation and Village Funds In the area of village development implementation Village Fund Allocation and Village Funds Budget Expenditures in the field of village development implementation amounted to Rp. 911,638,256.

3. Effectiveness of the Use of Village Fund Allocation and Village Funds in the Village Community Development Sector. Village Fund Allocation and Village Funds Budget Expenditures in the area of community development is Rp. 119,993,000.

4. Effectiveness of Use of Village Fund Allocation and Village Funds in the Village Community Empowerment Sector. Village Fund Allocation and village funds Budget Expenditures in the field of community empowerment amounted to Rp.247,393,900.

TABLE 3: Field of Implementation of Village Government

Number	Field of Implementation of Village Government	The Budget
1	Payment of Fixed Income and Allowance of	Rp.242.900.000
2	Office Operational Activities	Rp.118.725.000
3	BPD Operational Activities	Rp. 8.482.200
4	Operational Activities RT / RW	Rp. 90.000.000
5	Musawarah Village Organizing Activities	Rp. 5.424.000
6	TPK Operational Activities	Rp. 16.436.000
7	Reporting and Accountability Activities	Rp. 31.800.000
8	Village Infrastructure Development Activities	Rp. 38.745.600
Amount		Rp.552.512.800

TABLE 4: Field of Implementation of Village Development

Number	Field of Implementation of Village Development	The Budget
1	Village Road Construction Activities	Rp.678.465.356
2	Activities for the Construction, Procurement, Maintenance of Educational Facilities and Infrastructure	Rp.233.172.900
Amount		Rp.911.638.256

TABLE 5: Field of Community Development

Number	Field of Community Development	The Budget
1	Security and Order Development Activities	Rp.24.200.000
2	Youth and Sports Development Activities	Rp. 7.560.000
3	Development of Women's Organizations / PKK Activities	Rp.18.565.800
4	Development of Early Childhood Education Activities	Rp. 6.500.000
5	Indigenous Institution Coaching Activities	Rp 12.000.000
6	Health Development Activities	Rp.51.167.200
Amount		Rp.119.993.000

Based on the effectiveness ratio criteria, the management of village fund allocation in Samba Danum Village from 2018 is in the effective category, because the level of effectiveness is at the rate of 90-100%. This is in accordance with the concrete ratio of effectiveness

From the research conducted by the author through the documentation method, it can be explained that the allocation of village funds received by the government of the village of Samba Danum from year to year has increased. Effectiveness of management of village fund allocation in 2018 in Samba Danum Village, Katingan Tengah District is already in the effective category. This is in accordance with the theory of the Ministry of

TABLE 6: Village Community Empowerment Sector

Number	The Budget Village Community Empowerment Sector	The Budget
1	Posyandu Empowerment Activities, UP2K, BKB	Rp. 80.979.400
2	BUMDES Training Activities	Rp. 6.500.000
3	Formation and Training of Community Empowerment Cadres Activities	Rp. 30.835.700
4	Village Technical Cadre Formation and Training Activities	Rp. 15.740.000
5	Outreach Activities Using Village Funds	Rp. 16.140.000
6	Village Potential and Asset Development Activities and Village Propilary Preparation of	Rp. 22.134.000
7	Activities for PAUD Investors	Rp. 13.886.800
8	Activities Supporting Religious Community Outside School	Rp. 48.178.000
9	Village debriefing activities	Rp. 13.000.000
Amount		Rp. 247.393.900

Home Affairs, Ministry of Home Affairs no 690,900,327 stating that, if the effectiveness or comparison results between the realization of the village fund allocation target if the achievement level is 90-100%, it can be said to be effective. The level of effectiveness of the management of village fund allocation in the village of Samba Danum in 2018 (99%). In realizing village funds whose amount is not small is not an easy job because it requires the right strategy, starting from planning, implementation, to its evaluation. Moreover village funds are funds aimed at building rural areas to be more independent and prosperous, so that management must be targeted according to the purpose and objectives of the village fund allocation.

5. Closing

5.1. Conclusion

Based on the description of the results of the research and discussion described in the previous chapter, the conclusion of this thesis can be drawn in the following conclusions:

1. The effectiveness of the use of Village Fund Allocation and Village Funds in Samba Danum Village, Central Katingan sub-district, in 2018 is in the effective category, because the level of effectiveness is 90% -100% (effective). The effectiveness in 2018 is in accordance with the calculation of realization, namely (99%).

2. Based on the effectiveness ratio criteria, the management of village fund allocation in Samba Danum Village in 2018 is in the effective category, because the level of effectiveness is at the rate of 90-100%. This is in accordance with the concrete ratio of effectiveness. The Effectiveness of Using Village Fund Allocation and Village Funds Samba Danum Village in 2018 in the field of village administration (100%), village development implementation sector (100%), and in the village community development sector (100%), in accordance with the realization.

3. This can be seen from the preparation stage in the form of compiling a List of Proposed Action Plans, completion / realization of each activity, collaboration in the field with the community, Dusun and the Implementation Team of Activities, up to the stage of explanation and accountability. This can be seen from the achievement of the Village Fund Allocation goals, namely increasing governance, development and community, increasing the capacity of community institutions in the village in planning, implementing and controlling development and increasing community self-help and mutual participation. The achievement of effective use of Village Fund Allocation and Village Funds is seen in Samba Danum Katingan Tengah Village, namely in the Development Sector the more smooth access roads, in the field of assisted community empowerment potentials that are poured in PKK activities such as savings and loan *arisan* activities, handicrafts, health team in PHBS activities which is to socialize to the community about clean and healthy life. Based on the data the author found in Samaba Danum Village, Central Katingan Sub-District, namely Village Fund Allocation and Village Funds of Rp. 1,736,239,500, - it greatly supports the improvement of governance, development and community in the village of Samba Danum.

4. The obstacles experienced by the village government in realizing the allocation of village funds to Samba Danum village, Katingan Tengah sub-district, namely:

- a. understanding of society towards Village Fund Allocation and village funds,
- b. there is a miss communication between work units both within the internal village government, the government with the community, and the government with stakeholders

5. To overcome obstacles in realizing village fund allocation can be done in several ways, namely

1. conduct training on village fund allocation for communities and village government apparatus,
2. improve coordination between work units,
3. make a budget for program reserve funds.

5.2. Suggestion

Based on the conclusions from the results of the research stated above, suggestions can be given which will be expected to improve or improve the implementation of Village Fund Allocation in Samba Danum Village in the future. The suggestions in question are:

1. The implementers of Village Fund Allocation and village funds are given increased knowledge through education and training, especially those concerning village financial management. While to accelerate the preparation of SPJ and Village Fund Allocation implementation reports and reduce errors in document production, a computer application system needs to be developed that enables accuracy and data speed.

2. To overcome the understanding of the people who are still lacking in Village Fund Allocation in addition to conducting training, the village government must also be able to provide appropriate information to the community about their role in managing Village Fund Allocation and village funds, so that the potential for understanding the community will continue to increase. the community will also be easier to be invited to participate in the implementation of Village Fund Allocation and village funds, participate in preserving the results of the implementation and participate in overseeing the course of Village Fund Allocation and village funds in accordance with existing provisions

3. To cope with miss communication between work units in addition to reminding coordination, the government must be able to maintain harmonization between work units, so that when a miss communication does not occur a conflict can harm the village government in particular and the village community in general.

4. The activity of Village Fund Allocation and village funds in the form of community empowerment was carried out by community groups (Pokmas). This is expected to provide awareness to the community that Village Fund Allocation and village funds are not for the benefit of the Village Government but for the benefit of the community.

5. And it is also necessary to have clear arrangements regarding the position, duties and functions of each element especially in the implementation of Village Fund Allocation and village funds, so that it is not interpreted as a "second line" i.e. if needed will be used, to safeguard the village head's political interests and instruments, especially in drafting the plan for utilizing Village Fund Allocation and village funds.

6. The need to formulate village development planning as a unit in the district's regional development planning system. With the existence of a village development plan that is integrated with the District planning system, it is expected that all programs that are prepared and implemented can be on target.

References

- [1] Halim, A. (2002). *Akuntansi Keuangan Daerah*. Jakarta: Selemba Empat.
- [2] Hidayat, S. (1986). Efektifitas Sarana Komunikasi Pendidikan yang digunakan terhadap Beberapa Aspek Kegiatan Belajar Mahasiswa FISIP UNAIR., Surabaya
- [3] Steers, R. M., Ungson, G. R. & Mowday, R. T. (1985). *Managing Effective Organizations*. Kent Pub. Co.
- [4] Tangkilisan, H. N. S. (2005). *Manajemen Publik (Public Management)*, Jakarta: Grasindo.