## Effectiveness of the Use of Village Fund Allocations in the Implementation of Village Development (Case Study in Gentong Village, Taman Krocok District, Bondowoso Regency)

Oryza Ardhiarisca, S.E., S.Si., M.ST

Anggun Pramista Titis Wangi Study Program of Public Sector Accounting Majoring of Agribusiness Management

## ABSTRACT

This study aims to determine and analyze the effectiveness of the use of village fund allocations in the implementation of village development in Gentong Village, Taman Krocok District, Bondowoso Regency. This study uses qualitative methods, the data used are primary data and secondary data with data collection procedures, namely interviews, observations, and documentation. The data analysis technique uses qualitative analysis, namely by using the effectiveness ratio number. The validity of the data using a triangulation technique, namely source triangulation. The results of this study indicate that the use of village fund allocations in Gentong Village can be said to be effective measured by five indicators along with an analysis of the effectiveness ratio. Obstacles in realizing ADD are delays in disbursing funds from the center and controversies in the field.

**Keywords :** Effectiveness, Village Fund Allocation, Ratio Analysis