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Evaluation of Village Fund Planning and Budgeting for Infrastructure Development in Lamunga Village

Ahlam Yunita[1], Baiq Herdina Septika[2], Sari Kartikaninggrum[3]
Universitas Pendidikan Mandalika [123]
ahlamyunita@email.com[1], Baiqherdina.septika@undikma.ac.id[2], sarikartikaningrum@undikma.ac.id[3]
***correspondence author**

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ABSTRACT

This study aims to analyse the planning and budgeting processes of Village Funds and their effectiveness in supporting rural infrastructure development in Lamunga Village, West Sumbawa Regency. This research employed a qualitative descriptive approach. Data were collected through interviews, observations, and documentation involving the Village Head, village officials, Treasurer, and Village Consultative Body. Data analysis was conducted using data reduction, data display, and conclusion drawing techniques. The results indicate that Village Fund management has been implemented through planning, budgeting, implementation, and evaluation stages in accordance with Regulation of the Minister of Home Affairs No. 20 of 2018. Infrastructure development planning was conducted participatively through village deliberations. The effectiveness of Village Fund utilization is reflected in the 100 percent realization rate of infrastructure budgets and the tangible benefits for community welfare.).

1. INTRODUCTION

Village Funds constitute a strategic instrument in supporting rural development, particularly infrastructure development. The Village Fund policy, as regulated under Law Number 6 of 2014, grants villages the authority to manage development independently, transparently, and participatively. Several previous studies have shown that the quality of planning and budgeting significantly influences the success of village development. Mardiasmo (2018) emphasized that effective public financial management must be supported by systematic planning and accountable budgeting. Similarly, Halim and Iqbal (2019) stated that the quality of budget planning determines the level of success of development programs. However, contextual evaluative studies focusing on Lamunga Village remain limited. This study offers novelty by empirically examining the relationship between planning, budgeting, and the effectiveness of infrastructure development at the village level. Based on the foregoing discussion, the objective of this study is to evaluate the planning and budgeting processes, the effectiveness of Village Fund utilization, and the supporting and inhibiting factors affecting rural infrastructure development in Lamunga Village.

2. METHOD

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This study employed a qualitative approach using a descriptive research method. The research was conducted in Lamunga Village, West Sumbawa Regency. The research participants consisted of the Village Head, village officials, the Village Treasurer, and members of the Village Consultative Body (BPD). The research instruments included interview guidelines, observation sheets, and documentation records. Data were collected through in-depth interviews, direct observations, and document analysis of the Village Revenue and Expenditure Budget (APBDes), the Village Medium-Term Development Plan (RPJMDes), and the Village Government Work Plan (RKPDes).

Data analysis was carried out using the interactive model developed by Miles and Huberman, which consists of data reduction, data display, and conclusion drawing. Data validity was ensured through source triangulation and methodological triangulation.

3. RESULTS AND DISCUSSION

1. **Village Fund Planning Process**

   Infrastructure development planning was carried out through Hamlet Deliberation Meetings (*Musyawarah Dusun*) and Village Deliberation Meetings (*Musyawarah Desa*), involving village officials, community leaders, and representatives of local residents. Community aspirations were compiled into the Village Government Work Plan (RKPDes) and the Village Medium-Term Development Plan (RPJMDes) as the basis for preparing the Village Revenue and Expenditure Budget (APBDes). These findings indicate that the planning mechanism has implemented the principle of participatory governance.

2. **Village Fund Budgeting Process**

   The budgeting process was conducted through the preparation of the Draft Village Revenue and Expenditure Budget (RAPBDes), discussions with the Village Consultative Body (BPD), and the formal enactment of the APBDes. This process reflects the implementation of the principles of transparency and public accountability as mandated by the Regulation of the Minister of Home Affairs Number 20 of 2018.

3. **Effectiveness of Village Fund Utilization**

   The realization of the infrastructure development budget in 2024 reached 100 percent. This achievement demonstrates consistency between planning, budgeting, and implementation processes. The completed infrastructure projects contributed to improved accessibility, enhanced public services, and increased economic activities within the community.

4. **Supporting and Inhibiting Factors**

Mandalika Journal of Economics, Management, and Accounting
Article Doi: http://dx.doi.org/.........................

Supporting factors included community participation, the commitment of village officials, and regulatory support. Meanwhile, inhibiting factors consisted of limited human resource capacity, fluctuations in material prices, and technical constraints encountered during project implementation.

The findings of this study are consistent with the Fiscal Decentralization Theory (Oates, 1972) and the Organizational Effectiveness Theory (Steers, 1985), both of which emphasize the importance of goal achievement, efficiency, and accountability.

4. CONCLUSION

The management of Village Funds in Lamunga Village has been carried out in a participatory, transparent, and accountable manner. The planning and budgeting processes have been implemented in accordance with applicable regulations. The utilization of Village Funds for infrastructure development has been effective, as evidenced by the optimal realization of the budget and the tangible benefits provided to the local community.

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