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Analysis of the Effectiveness and Efficiency of Village Fund Budgeting for the Maintenance of Farm Roads: A Case Study of Anugrah Village, Lantari Jaya District, Bombana Regency

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Abstract
This research aims to determine and analyze the effectiveness and efficiency of village fund budgets in efforts to maintain farm roads. This research uses a qualitative descriptive method with the data used coming from primary data in the form of interviews and secondary data through documentation. The results of this research show that based on the results of the analysis previously presented, it can be concluded that the effectiveness and efficiency of the village fund budget in efforts to improve farming roads in Anugrah Village can be said to be efficient but still less effective. This is because the village budget is still limited by regulations, the obstacle faced is the lack of Village Funds to finance all programs and the climate conditions in Anugrah Village.
Keywords: Effectiveness, Efficiency, Village Fund Budget

INTRODUCTION

National infrastructure development in Indonesia has generally progressed at a relatively slow pace due to multidimensional challenges encountered throughout various stages of project implementation, from project preparation to execution. Weak coordination among stakeholders has frequently hindered timely strategic decision-making. Furthermore, inadequate project preparation, budgetary constraints, and limited fiscal support arising from the imbalance of risk allocation between the government and private sector entities have further exacerbated these challenges. These fiscal limitations have ultimately reduced private sector investment interest in infrastructure development projects in Indonesia (KPPIP, 2015).

To address regional development disparities, the Indonesian government has shifted its development paradigm toward strengthening rural areas. This policy direction was reinforced through the enactment of Law No. 6 of 2014 on Villages, which marked a significant milestone by restoring the state's trust in villages and transforming their role from passive recipients of development into autonomous agents of local governance and development. Guided by the principles of recognition and subsidiarity, villages are granted legal authority to regulate, administer, and manage their own governmental affairs based on community initiatives and customary rights. The law aims to protect and empower villages to become resilient, progressive, self-reliant, and democratic, thereby establishing a strong foundation for achieving equitable, prosperous, and sustainable rural communities.

To support these expanded responsibilities, the Indonesian government allocates Village Funds (*Dana Desa*) financed through the State Budget (*Anggaran Pendapatan dan Belanja Negara*) and transferred through Regional Government Budgets (*Anggaran Pendapatan dan Belanja Daerah*). The management of Village Funds reflects the extent to which village governments successfully plan, implement, and monitor budgetary allocations (Zaki, 2023). These funds must be managed effectively and efficiently because their utilization directly influences organizational productivity and the tangible benefits received by rural communities (DJPK, 2021). Accordingly, Village Funds are primarily intended to finance rural development and community empowerment programs aimed at stimulating local economic growth.

Despite these policy initiatives, empirical evidence indicates that deficiencies in village financial governance remain prevalent across many regions of Indonesia. Corruption involving Village Funds is predominantly associated with physical development programs, particularly village infrastructure projects. The broad administrative responsibilities assigned to village governments are often not matched by the capacity of their administrative personnel. Consequently, the ability of village governments to manage substantial financial resources continues to be questioned due to limited human resource capacity and weak internal control systems (Oktafiani, 2018). Therefore, village governments are expected to effectively coordinate all administrative units under their authority to ensure optimal performance, responsiveness, transparency, and active community participation throughout the development process.

One of the most important components of rural economic development requiring substantial budgetary intervention is agricultural infrastructure, particularly Farm Access Roads (*Jalan Usaha Tani*). Adequate transportation infrastructure plays a critical role in facilitating farmers' access to agricultural land and improving the transportation of agricultural products to markets. However, evidence suggests that village governments frequently pay insufficient attention to this essential infrastructure, forcing rural communities to endure longer travel times and higher transportation costs (Bangsetda, 2020). Previous studies have demonstrated that improving farm access roads enhances agricultural distribution networks and supports local economic development. Nevertheless, such infrastructure improvements may also generate unintended externalities, including rising land values that potentially encourage the conversion of agricultural land into residential areas (Suminar, 2018).

A previous study conducted by Setiawati & Farhani (2019) found that village government performance in the development of farm access roads was satisfactory when evaluated based on productivity, responsibility, and accountability indicators. Nevertheless, project implementation continued to face several internal challenges, including limited competencies among village officials and fluctuations in construction material prices, as well as external constraints resulting from inadequate community participation and support.

Similar challenges are also experienced by Anugrah Village, located in Lantari Jaya District, Bombana Regency. As one of the recipients of Village Funds, the allocated budget is expected to support the sustainable development and maintenance of rural road infrastructure. Effective management of these funds is believed to be positively associated with improvements in community welfare, as well-maintained road infrastructure promotes local economic growth, whereas inadequate maintenance may hinder regional economic productivity (Amin, 2022). Based on these empirical observations and theoretical considerations, this study is entitled "Analysis of the Effectiveness and Efficiency of Village Fund Budget Management in Supporting the Maintenance of Farm Access Roads: A Case Study of Anugrah Village, Lantari Jaya District, Bombana Regency."

RESEARCH METHODOLOGY

This study employed a qualitative descriptive research design to provide an in-depth understanding of the phenomenon under investigation without relying on statistical procedures or quantitative measurements (Ahmadi, 2019). Primary data were collected directly through interviews. The research instruments consisted of a semi-structured interview guide (Arikunto, 2013) and documentation tools, including a voice recorder and field photographs (Sugiyono,

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2015).

To ensure the trustworthiness of the data, several validation techniques were employed, including prolonged engagement to establish openness and rapport with participants, persistent observation to enhance the depth and consistency of data collection, and triangulation of both data sources and data collection techniques. Subsequently, the data were analyzed inductively using the interactive model proposed by Miles and Huberman, which consists of three concurrent stages (Sugiyono, 2015): data reduction to focus the analysis on the effectiveness and efficiency of Village Fund budget management, data display through objective descriptive-narrative presentation, and conclusion drawing and verification to provide credible answers to the research questions.

Result and Discussions

Result

Description of Research Variables

In this study, the Village Fund utilization variable was examined to identify, measure, and evaluate the extent to which the Anugrah Village Government successfully implemented development programs financed through Village Funds, particularly during the 2021–2023 fiscal years. The effectiveness of Village Fund governance was assessed using quantitative performance indicators, namely effectiveness and efficiency ratios, as well as the tangible impacts (multiplier effects) experienced directly by the local community. The allocation of Village Funds represents the implementation of the mandate stipulated in Law No. 6 of 2014 on Villages, which grants autonomous authority to village governments to administer local governance and accelerate rural development across various sectors. In Anugrah Village, Lantari Jaya District, Bombana Regency, the development and maintenance of Farm Access Roads (*Jalan Usaha Tani*) was established as the primary development priority to optimize public services and improve transportation access for agricultural activities. This priority reflects the village government's recognition of the strategic importance of agricultural road infrastructure in facilitating farmers' access to their farmland while improving the distribution of agricultural products.

Based on the field data collected, the determination of Farm Access Road development programs in Anugrah Village was implemented through a participatory planning mechanism involving community members at multiple stages of deliberative meetings. The process began with the Hamlet Deliberation Meeting (*Musyawarah Dusun*), which served as a grassroots forum where residents were able to express their aspirations and identify local development needs. Proposals agreed upon during the Musdus subsequently became the foundation for preparing the Village Medium-Term Development Plan (*Rencana Pembangunan Jangka Menengah Desa*). The subsequent stage involved the Village Deliberation Meeting (*Musyawarah Desa*), facilitated by the Village Consultative Body (*Badan Permusyawaratan Desa*), to review, prioritize, and determine the proposed development programs submitted by each hamlet. Final decisions regarding infrastructure projects to be implemented during the current fiscal year were reached through consensus during the Musdes. The final stage of the planning process was the Village Development Planning Meeting (*Musyawarah Perencanaan Pembangunan Desa*), which served as the formal basis for preparing the Village Government Work Plan (*Rencana Kerja Pemerintah Desa*) for the subsequent fiscal year.

To ensure program sustainability and prevent the misuse of public funds, Village Fund management in Anugrah Village is supported by a comprehensive monitoring and control system. Internal control is strengthened through continuous assistance provided by Village Facilitators (*Pendamping Desa*), who are responsible for delivering both technical and administrative guidance to village officials. These facilitators ensure that budget implementation complies with the applicable legal framework, including national legislation, regulations issued by the Ministry of Finance, the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration, as well as implementing regulations issued by the Regent of Bombana. In addition to formal oversight mechanisms, social control exercised through active community participation plays an equally important role. Community members are directly involved in monitoring infrastructure projects, providing feedback, and evaluating development assistance programs implemented within the village. Through this commitment to information transparency and community involvement, the Anugrah Village Government demonstrates its dedication to upholding the principles of transparency and accountability in promoting sound public financial governance.

Description of Data Analysis Results Regarding Village Fund Budget Effectiveness

The effectiveness analysis was calculated by comparing actual expenditure with the predetermined expenditure budget using the following formula::

$$Effectiveness = \frac{\text{Actual Expenditure}}{\text{Budgeted Expenditure}}\ x\ 100\%$$

The effectiveness level was evaluated based on the criteria established in the Decree of the Minister of Home Affairs concerning regional financial performance assessment. The results of the effectiveness analysis of Village Fund budgeting for the development of Farm Access Roads (*Jalan Usaha Tani*) in Anugrah Village are presented in the following table..

Table 1. Effectiveness Level of Village Fund Budget Management for Farm Access Road Construction

Year	Actual Expenditure (IDR)	Budgeted Expenditure (IDR)	Effectiveness %	Category
2021	135.000.000,00	145.000.000,00	93,10	Effective
2022	155.001.000,00	155.001.000,00	100,00	Highly Effective
2023	142.000.000,00	140.000.000,00	91,50	Effective
Average	432.001.000,00	440.001.000,00	98,18	Effective

Source: Research Data Processed (2024)

As presented in Table 1, the total Village Fund budget allocated for the Farm Access Road (Jalan Usaha Tani [JUT]) maintenance program over the three-year period amounted to IDR 440,001,000, while the total realized expenditure reached IDR 432,001,000. From a yearly perspective, the effectiveness ratio was 93.10% in 2021, indicating an Effective level of budget performance. This performance improved substantially in 2022, reaching 100.00%, which falls within the Highly Effective category, before slightly declining to 91.50% in 2023. Despite this decrease, the effectiveness ratio remained within the Effective category.

Overall, the average effectiveness ratio of Village Fund budget management was 98.18%, indicating that the budget implementation was Effective. These findings demonstrate that the Anugrah Village Government successfully achieved the planned physical development targets through effective budget execution. The high level of budget realization was accompanied by

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tangible improvements in farmers' welfare, as evidenced by the completion of transportation infrastructure that supports agricultural activities and generates direct economic benefits for the local community.

Description of Data Analysis Results Regarding Village Fund Budget Efficiency

The efficiency analysis was conducted to evaluate the extent to which the organization was able to minimize the use of financial resources (inputs) in achieving the planned outputs. The efficiency ratio was calculated using the following formula:

$$Effisiency = \frac{\text{Actual Expenditure}}{\text{Actual Revenue}} x \, 100\%$$

The level of efficiency was evaluated based on the financial performance assessment criteria established in the Decree of the Minister of Home Affairs. The empirical results of the efficiency analysis of Village Fund budgeting for the development of Farm Access Roads (*Jalan Usaha Tani*) in Anugrah Village are presented in the following table.

Table 2. Budget Efficiency Level of Village Funds for Farm Access Road Construction

Year	Actual Expenditure	Actual Revenue	Effisiency	Category
2021	135.000.000,00	145.000.000,00	93,10	Less efficient
2022	155.001.000,00	155.001.000,00	100,00	Not efficient
2023	142.000.000,00	140.000.000,00	91,50	Less efficient
Average	432.001.000,00	440.001.000,00	98,18	Less efficient

Source: Research Data Processed (2024)

As presented in Table 2, the efficiency analysis yielded results that contrasted with the effectiveness findings. The Village Fund budget managed by the Anugrah Village Government, in collaboration with the local community, recorded an efficiency ratio of 93.10% in 2021, which was categorized as Less Efficient. The ratio increased substantially to 100.00% in 2022, placing it in the Inefficient category, before declining slightly to 91.50% in 2023, where it remained Less Efficient. Overall, the average efficiency ratio during the study period was 98.18%, indicating that Village Fund utilization for the Farm Access Road program was Less Efficient.

These findings suggest that the financial resources allocated to the program were almost entirely expended, leaving only limited opportunities for cost savings. Consequently, although the program successfully achieved its intended development outcomes, the level of cost efficiency expected by stakeholders had not been fully realized. Nevertheless, the village government consistently implemented budget management in accordance with the principles of orderly and disciplined village financial management as stipulated in Minister of Home Affairs Regulation No. 113 of 2014 on Village Financial Management.

The quantitative findings were further supported by qualitative evidence obtained through in-depth interviews with several key informants. The Head of Anugrah Village explained that the primary objective of the Farm Access Road program was to improve farmers' physical accessibility to agricultural land while integrating transportation infrastructure with other

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supporting agricultural resources. According to the informant, the program has substantially enhanced agricultural productivity by reducing transportation costs, facilitating the distribution of agricultural products to markets, and improving the overall efficiency of agricultural activities. Furthermore, the availability of improved road infrastructure has enabled greater access to agricultural mechanization, allowing modern farming equipment to be used more effectively for fertilization and the transportation of harvested products.

From the perspective of project implementation, road maintenance activities have been carried out continuously since 2021 through the optimization of social capital using a labor-intensive employment scheme. The village government established recruitment criteria requiring that project workers be local residents, with priority given to economically disadvantaged households. As a result, the program not only improved rural infrastructure but also generated additional income opportunities for village residents and contributed to strengthening the local economy.

The Village Treasurer further emphasized that effective road maintenance depends on the efficient utilization of financial resources from multiple funding sources, particularly the State Budget through the Village Fund program, to ensure uninterrupted project implementation without budget deficits. The provision of adequate public infrastructure also requires careful planning and active participation from all segments of the community, including youth organizations and community leaders. Technical evaluations conducted during project implementation identified the urgent need to construct drainage channels alongside the farm access roads. Such drainage infrastructure is essential for preventing waterlogging and flooding, thereby reducing the risk of premature road deterioration and extending the service life of the infrastructure.

Finally, representatives of the Anugrah Village community expressed strong support for the program by actively participating in mutual cooperation (*gotong royong*) activities, including excavation work, material transportation, and various technical construction tasks. Community members also acknowledged that the leadership of the Village Head characterized by decisiveness, responsiveness in decision-making, and integrity in development planning was a key determinant of the successful implementation of infrastructure projects in Anugrah Village. These leadership qualities contributed to ensuring that project implementation was conducted transparently, effectively, and in a manner that maximized benefits for the community.

Discussion

Indonesia's development has been largely driven by the contribution of its workforce, with the government striving to improve workers' welfare as an essential component of national human resources. Article 27, Paragraph (2) of the 1945 Constitution of the Republic of Indonesia stipulates that "every citizen has the right to work and to a livelihood that is decent for humanity." Accordingly, the government has a constitutional responsibility to create employment opportunities and promote economic conditions that support the welfare of all citizens.

The findings of this study indicate that the utilization of Village Funds for the development and maintenance of Farm Access Roads (*Jalan Usaha Tani*) in Anugrah Village has generally been effective, although there remains room for further improvement. The village government has consistently sought to enhance program implementation from year to year. The Farm Access Road program constitutes one of the village's priority development initiatives and serves as a strategic instrument for improving community welfare. In addition to strengthening rural infrastructure, the program is intended to expand collaborative village development, promote inclusive rural development, and support local economic growth by improving access to agricultural production areas. Interviews with officials of the Anugrah Village Government revealed that during the 2021–2023 fiscal years, Village Funds were allocated to various infrastructure projects, including the construction and maintenance of roads and bridges, with the objective of improving the welfare of the village community.

The results further demonstrate that Village Fund allocations have generated positive impacts on both rural development and community empowerment. The construction and improvement of infrastructure, particularly roads and bridges, have enhanced community productivity and facilitated residents' mobility in carrying out economic activities as well as daily social interactions. These improvements are expected to strengthen community empowerment, improve the quality of life, reduce rural poverty, and narrow development disparities among villages, which are the primary objectives of the Village Fund program. Furthermore, the findings indicate that Village Fund expenditures have been predominantly allocated to the rural development sector rather than community empowerment activities, suggesting that the funds have been utilized more effectively in supporting infrastructure development, particularly the development and maintenance of Farm Access Roads.

Despite these positive outcomes, the study also identified that the utilization of Village Funds for the Farm Access Road program has not yet reached its full potential. Among the various priority programs established by the village government, the Farm Access Road program remains the initiative that has experienced the greatest implementation challenges and has not been executed as optimally as expected.

Therefore, continuous improvements in Village Fund management are required to ensure that all priority programs can be implemented effectively and in accordance with the applicable regulatory framework. Such improvements should include strengthening community awareness regarding the importance of participating in village development, enhancing the capacity of village officials in planning and implementing development programs, and improving the overall quality of Village Fund governance.

Overall, the Village Fund program has contributed to significant improvements in the socioeconomic conditions of the Anugrah Village community compared with the period prior to its implementation. These findings suggest that continued improvements in Village Fund management will further enhance the effectiveness and efficiency of budget utilization, thereby supporting equitable and sustainable rural development in line with the Indonesian government's vision of improving community welfare.

CONCLUSION

The findings indicate that the average effectiveness of Village Fund utilization in Anugrah Village from 2021 to 2024 was categorized as Effective, with effectiveness ratios ranging between 90% and 100%. This level of effectiveness reflects the village government's ability to manage Village Fund revenues and allocate financial resources in accordance with the development priorities and needs of the local community.

In contrast, the average efficiency of Village Fund utilization in Anugrah Village, Lantari Jaya District, during the same period was classified as Less Efficient, as the efficiency ratios also ranged between 90% and 100% according to the applicable assessment criteria. Efficiency emphasizes an organization's ability to achieve its intended objectives while utilizing available resources in the most economical manner. Therefore, although the Village Fund program successfully achieved its planned development targets, the Less Efficient classification indicates that budget utilization has not yet reached an optimal level of cost efficiency, as the financial resources allocated to the program have not been utilized as economically as expected.

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