

AN ANALYSIS OF THE USE OF VILLAGE FUNDS FOR INFRASTRUCTURE DEVELOPMENT IN WEST PAMONA DISTRICT (A STUDY IN TOINASA VILLAGE)

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Abstrak

Penelitian ini bertujuan menganalisis pengelolaan Dana Desa di Desa Toinasa yang meliputi penetapan prioritas anggaran, realisasi belanja infrastruktur, serta pelaporan dan pertanggungjawaban. Secara normatif, Dana Desa dirancang untuk dikelola secara partisipatif, transparan, dan akuntabel. Namun, terdapat kesenjangan antara tujuan normatif tersebut dengan realitas implementasinya di tingkat desa, khususnya dalam aspek pemerataan hasil pembangunan dan keterbukaan informasi publik. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus tunggal untuk memperoleh pemahaman mendalam mengenai pengelolaan Dana Desa. Hasil penelitian menunjukkan bahwa mekanisme musyawarah desa telah dilaksanakan, tetapi kualitas partisipasi dan transparansi informasi belum sepenuhnya inklusif. Realisasi pembangunan infrastruktur berjalan bertahap sesuai kapasitas fiskal, namun masih ditemukan disparitas kualitas antarwilayah. Secara teoretis, penelitian ini memperkaya kajian tata kelola Dana Desa dengan menyoroti kesenjangan antara desain kebijakan dan praktik implementasi di tingkat lokal. Secara praktis, temuan ini memberikan rekomendasi penguatan kapasitas aparatur dan sistem transparansi desa untuk meningkatkan akuntabilitas pengelolaan Dana Desa.

Kata kunci: Dana Desa, Pengelolaan Keuangan Desa, Infrastruktur Desa, Akuntabilitas, Transparansi

Abstract

This study aims to analyze the management of Village Funds in Toinasa Village, including budget priority setting, infrastructure spending realization, and reporting and accountability. Normatively, Village Funds are designed to be managed in a participatory, transparent, and accountable manner. However, there is a gap between these normative objectives and the reality of their implementation at the village level, particularly in terms of equitable distribution of development outcomes and public information disclosure. This study uses a qualitative approach with a single case study design to gain an in-depth understanding of Village Fund management. The results indicate that village deliberation mechanisms have been implemented, but the quality of participation and information transparency are not yet fully inclusive. Infrastructure development has been gradual in accordance with fiscal capacity, but disparities in quality remain between regions. Theoretically, this study enriches the study of Village Fund governance by highlighting the gap between policy design and implementation practices at the local level. Practically, these findings provide recommendations for strengthening the capacity of village officials and transparency systems to improve accountability in Village Fund management.

Keywords: Village Fund, Village Financial Management, Village Infrastructure, Accountability, Transparency

1. INTRODUCTION

Infrastructure development in Indonesia, particularly in rural areas, is a key focus of the central government's efforts to achieve equitable development. Despite abundant natural resources, rural areas often lack infrastructure that supports economic activity. This situation creates disparities between urban and rural areas, both in terms of access, economic well-being, and quality of life. One step the government has taken to address this situation is the launch of the Village Fund, which aims to accelerate development at the village level and provide villages with greater autonomy in planning and managing development that meets the needs of local communities (Nasution & Aida, 2018).

The Village Fund aims to promote equitable development, particularly in the development of basic infrastructure that can improve the quality of life for rural communities. Building infrastructure that supports village social and economic life, such as roads and clean water systems, is the primary objective of Village Fund financing. The Village Fund allocation has steadily increased annually since its launch in 2015 and has become a crucial tool for supporting local development. The government also emphasizes the importance of community participation in the entire development process, from planning to implementation (Saputra & Wahyuni, 2022).

Toinasa Village, located in West Pamona District, Poso Regency, Central Sulawesi Province, is a significant case study of the problem of basic infrastructure development in areas remote from the center of government. This situation limits the accessibility of Toinasa Village residents to public services, markets, and economic facilities. Farm roads, inadequate clean water facilities, and drainage are real problems, ultimately impacting the productivity and quality of life of the Toinasa Village community (Hamzah & Ariana, 2024). To meet these pressing needs, the Toinasa Village government is encouraged to optimize Village Funds (DD) as a strategic tool to improve facilities and infrastructure. Utilization of DD is expected to increase accessibility, create equitable development, and improve the quality of life of the local community (Rahman & Novitasari, 2018).

In Toinasa Village, with its remote location, infrastructure development is an urgent need. The village government is optimizing Village Funds to improve facilities and infrastructure. The utilization of these funds is expected to create equitable development, improve accessibility, and enhance the quality of life of the local community (Rahman & Novitasari, 2018). Toinasa Village in Poso Regency faces basic infrastructure issues such as inadequate clean water facilities and unpaved roads. Its remote location also makes it difficult for residents to access (Hamzah & Ariana, 2024). To address these issues, the village government has attempted to optimize Village Funds (DD). However, several implementation issues have been the focus of analysis. These include uneven development quality, delayed projects, lack of community participation in planning, and a lack of transparency in the delivery of information on budget realization and activities. A thorough examination of how Village Funds are used in Toinasa Village is needed due to discrepancies between the program's objectives and the reality on the ground.

Previous studies have shown that limited human resources within village government have proven to be a significant barrier affecting the quality of village development planning, implementation, and administration. Research (Fitriani & Isnawaty, 2024) indicates that limited competency among village officials impacts low productivity and responsiveness of village governments in implementing development programs, including infrastructure development that is not optimally aligned with the village government work plan. Furthermore, there is the potential for ineffective use of funds due to a lack of

oversight from the Village Consultative Body (BPD) and the community, as well as unclear operational regulations (Kadang et al., 2021). The problems of uneven development, delayed projects, and a lack of transparency in Toinasa Village are directly correlated with these human resource and oversight issues.

However, most previous studies tend to discuss the effectiveness of Village Fund use, community participation, or management transparency separately. Previous research generally focuses on one management stage planning, implementation, and accountability without examining the interrelationships between these stages in an integrated governance framework. Thus, there remains a research gap in understanding how the relationship between budget planning, infrastructure development implementation, and accountability mechanisms interrelate in Village Fund management practices, particularly in remote villages.

Overall, this situation demonstrates a significant gap between the Village Fund's ideal goal, which is to promote independent, accountable, and sustainable village development, and the reality of its implementation on the ground, which faces low transparency and accountability (Kadang et al., 2021). The significance of this research is to examine how the use of Village Funds can be improved for infrastructure development in Toinasa Village, in line with the principles of good governance and optimal development goals.

This study aims to address the gaps identified in the implementation of Village Funds (DD) in Toinasa Village, characterized by uneven development quality, low participation, and a lack of transparency issues also highlighted by previous research as major obstacles due to limited human resources and oversight (Fitriani & Isnawaty, 2024); (Kadang et al., 2021). This study explicitly seeks to analyze the comprehensive management of Village Funds, from planning to accountability, and identify key factors influencing the effectiveness and accountability of their use in village infrastructure development.

Unlike previous research, this study examines the integrated relationship between budget prioritization, infrastructure development implementation, and accountability mechanisms within a single governance framework in a remote village. This integrative approach is novel in this study, as it provides a comprehensive understanding of how these three aspects interact and determine the quality of Village Fund governance. The results of this study are expected to provide significant policy contributions, providing practical input to village and regional governments to increase transparency, strengthen human resources within village officials, and enhance oversight mechanisms by the Village Consultative Body (BPD) and the community. Academically, this research contributes by strengthening the literature on Village Fund governance through an integrative approach that connects planning, implementation, and accountability as a single analytical unit, particularly in remote areas where research remains limited. Furthermore, this research will enrich the body of knowledge regarding the challenges of Village Fund governance in remote areas, thus serving as a reference for further studies.

2. LITERATURE REVIEW

Agency Theory

Agency Theory (Jensen & Meckling, 1976) proposed agency theory as a framework explaining the contractual relationship between a principal and an agent when the principal delegates decision-making authority to an agent entrusted with managing resources and reporting the results. This relationship has significant implications for the accountability and transparency of financial reporting, as agents often possess more

complete information than the principals who provide the mandate. This information asymmetry has the potential to lead to behavior inconsistent with the principal's objectives, making effective reporting, control, and oversight mechanisms essential to minimize this risk. Jensen and Meckling emphasized that these mechanisms are part of efforts to reduce agency costs and ensure that the agent's actions remain aligned with the principal's objectives. Research (Betan & Nugroho, 2021) shows that the principles of accountability and transparency in village fund management are crucial for increasing the effectiveness of village financial management and reducing the information gap between managers and the community as principals, where every stage of planning and reporting takes into account community involvement and information transparency. The community and government at a higher level are positioned as principals, while the village government acts as an agent responsible for planning, implementing, administering, reporting, and accounting for the use of funds in accordance with statutory provisions. The Agency Theory perspective positions village financial reporting as the primary instrument for reducing information asymmetry between agents and principals, thereby ensuring more accurate and accountable financial information. Another study conducted by Putri et al., 2022, confirms that accountability and transparency are crucial factors in Village Fund management because they impact management quality and public trust in the use of village resources, including aspects of financial reporting, information disclosure, and community involvement in the village accounting process.

Village Funds

Village Funds are funds originating from the State Budget (APBN) allocated through the Regional Budget (APBD) to support governance, development, and community development at the village level. The calculation of the village fund budget takes into account factors such as the number of villages, population, poverty rate, area, and geographic conditions. The goal is to improve welfare and ensure equitable development. Specifically, according to the Ministry of Home Affairs of the Republic of Indonesia (2007), village funds are sourced from the district/city APBD, with a minimum of 10% of the General Allocation Fund (DAU) plus Revenue Sharing Funds (DBH). The main objectives of providing Village Funds are to improve public services in villages, reduce poverty, encourage economic growth, address development gaps, and strengthen the role of communities in development.

Development

Development is defined as an effort to increase capacity to influence the future, which involves developing the skills and energy to make changes. Development in villages aims to address the problems faced and can take the form of various processes with resources from the government (central/regional) or the village itself. According to (Kuncoro, 2010), development is not only measured by economic growth (e.g., increased income), but also includes changes in economic, social, and political structures. In villages, development must be viewed holistically, encompassing improvements in the quality of life of the community, not just physical development. The ultimate goal of development is to improve community welfare. According to Tjokroamidjojo in (Toar et al., 2019), development planning is defined as a process that systematically and plannedly prepares activities to achieve specific goals effectively and efficiently, while simultaneously directing the use of limited development resources to produce better social and economic changes in the long term.

Infrastructure Development

Infrastructure is a fundamental public facility system designed to serve and facilitate the community. Infrastructure development is a series of planned growth and change efforts to build infrastructure or the main support for the implementation of a development process. The existence of adequate infrastructure, such as roads, irrigation, drinking water facilities, and sanitation, is crucial for supporting the fulfillment of basic community rights, increasing accessibility, and stimulating economic growth. According to (Kurniawan et al., 2025), Village Fund management directed at basic infrastructure development makes a significant contribution to increasing economic activity in rural communities, particularly through improved transportation access and smooth distribution of products. Adequate infrastructure has been proven to reduce mobility costs and encourage the efficiency of local economic activities. These findings confirm that infrastructure spending not only impacts the physical aspects but also indirectly improves community welfare. Similarly, another study conducted by (Aulia et al., 2024) revealed that the effectiveness and efficiency of Village Fund financial management is significantly influenced by the proportion of the budget allocated to infrastructure development. Village infrastructure is the output whose benefits are most readily felt by the community, so it is often perceived as a key indicator of the success of the Village Fund program. The construction of roads, bridges and other public facilities is considered capable of accelerating village economic growth and improving the quality of public services.

3. RESEARCH METHODS

This research uses a qualitative approach with a single case study design to gain an in-depth understanding of Village Fund management for infrastructure development in Toinasa Village. The qualitative approach was chosen because it allows researchers to directly examine the social processes and realities occurring on the ground, particularly those related to the planning, implementation, and accountability of Village Funds. (Creswell, 2016) states that qualitative research is used to understand the meanings constructed by individuals or groups regarding a social problem. A descriptive approach is used to systematically and factually describe the research phenomenon based on the actual conditions encountered during the research. This research used a single case study design because the research focus is directed specifically at the dynamics of Village Fund management in one particular village, allowing for an in-depth, contextual, and holistic exploration of the phenomenon under study. The selection of a single case study was deemed relevant to identify in detail the gap between the normative objectives of Village Fund policy and the reality of its implementation in Toinasa Village.

This research was conducted in Toinasa Village, West Pamona District, Poso Regency, Central Sulawesi Province. The location was selected based on the consideration that the village actively utilizes Village Funds as a source of funding for infrastructure development. The research focused on Village Fund management in village infrastructure development, encompassing the planning, implementation, and accountability processes by the village government. The data used consisted of primary and secondary data. Primary data was obtained through in-depth interviews and field observations to obtain factual information regarding Village Fund management practices. (Sugiyono, 2019) explains that primary data is data obtained directly from the primary research source. Secondary data was obtained from supporting documents such as the Village Revenue and Expenditure Budget (APBDes), accountability reports, village meeting minutes, and development activity documentation, which were used to support and strengthen the primary data.

Data sources were determined using a purposive sampling technique, selecting informants based on their knowledge, experience, and direct involvement in Village Fund management. The informant selection criteria included: (1) having authority or a direct role in the Village Fund planning and implementation process, (2) understanding the village financial oversight and accountability mechanisms, and (3) representing elements of the village government, supervisory institutions, and the community as beneficiaries of infrastructure development. Research informants include village officials, village supervisory institutions, and community representatives as beneficiaries of infrastructure development, as presented in the research informant table:

Table 1. List of Informants

No	Informant Name	Information
1	AM	Head of Toinasa Village
2	DRM	Chairman of the Toinasa Village Consultative Body (BPD)
3	IWP	Representatives of the community using infrastructure

Source: Processed by Researchers, 2026

Data collection was conducted through interviews, observation, and documentation. Interviews were used to obtain in-depth information regarding Village Fund management, observations were conducted to observe the physical condition of infrastructure development and community involvement, while documentation was used to collect written data relevant to the research. To ensure data validity, this study employed source triangulation and technical triangulation. Source triangulation was conducted by comparing information obtained from the Village Head, the Village Consultative Body (BPD), and community representatives. Technical triangulation was conducted by testing data consistency through a comparison of the results of interviews, observations, and documentation. In addition, the researcher confirmed the interview results (member checking) with informants to ensure the interpretations matched the intent conveyed by the informants. Data analysis used the interactive analysis model proposed by Miles et al., 2014, which includes data reduction, data presentation, conclusion drawing, and verification. The analysis process was carried out continuously to ensure that the research findings were compiled systematically and could be scientifically justified.

4. RESULTS AND DISCUSSION

Determination of Village Fund Budget Priorities

The process of formulating village spending directions demonstrates how village governments navigate limited fiscal resources amidst diverse development demands from the community. The village deliberation mechanism serves as the primary arena for formulating needs to be funded through Village Funds. Deliberations do not occur instantly at the village level, but rather begin in discussion spaces closest to the community, namely the neighborhood association (RT) and hamlet (hamlet) levels. Each region submits a list of needs deemed essential, and all proposals are then compiled and discussed again in the village musrenbang forum, which serves as a space for joint deliberation between the village government, the Village Consultative Body (BPD), and other community elements.

"Planning is based on the village musrenbang. A discussion takes place first, from the neighborhood unit down to the hamlet, and then the hamlet is brought into the musrenbang." (AM)

This forum serves as a mechanism for selecting public policies at the village level. The village government acts not only as a facilitator but also as an actor, rationally

screening each proposal received. The primary consideration is not simply the number of proposals submitted, but also the extent to which these needs provide collective benefits to the community. Basic infrastructure that supports the productive activities of villagers, such as agricultural road access, drainage systems, and clean water supply, is considered a strategic need because it touches on the interests of various social groups.

"We're looking at priority needs, those that everyone uses. Such as farm roads, drainage, and clean water." (AM)

This situation demonstrates that budget decisions are inseparable from considerations of fiscal efficiency and sustainability. Village governments recognize that Village Funds have limitations, preventing all community aspirations from being realized in a single budget period. Therefore, deliberations serve as an instrument of policy legitimacy, where individual or narrow minded proposals tend to be eliminated in order to maintain the focus on public spending.

"Many people come to meetings with only their own interests. But we'll see what's needed for the public interest." (AM)

Villages are also faced with urgent needs that arise outside of deliberation, such as emergencies that threaten community safety or activities. In these situations, decisions are not made unilaterally, but through agreement with the BPD, the representative body.

"If it's an emergency response, it will be implemented, but it must be agreed upon with the BPD." (AM)

These findings align with research by Sulistyowati & Prasetyo (2025), which states that implementing transparent Village Fund planning mechanisms following formal procedures contributes to increased accountability in village government financial management. The study's findings confirm that adherence to established planning stages, from the preparation of planning documents to budget determination, plays a crucial role in establishing orderly and accountable village financial governance, particularly during the budget decision-making phase.

Consistently, Suryani (2022) asserts that the quality of Village Fund planning, particularly at the program development and budget allocation stages, is a key factor influencing the effectiveness of Village Fund implementation and accountability. This research demonstrates that systematic and consistent planning facilitates village governments' control of budget realization and the preparation of accountability reports in accordance with applicable regulations. Meanwhile, Putri et al. (2024) found that Village Fund allocations directed toward basic infrastructure development have a positive impact on improving the quality of public services at the village level. The focus on spending on basic infrastructure is also considered capable of supporting the sustainability of the village development process through the provision of facilities and infrastructure that support the social and economic activities of the community in a sustainable manner.

Realization of Village Infrastructure Spending

The budget implementation phase exhibits different dynamics than the planning phase, as policy decisions are tested by field conditions, resource availability, and the technical capabilities of village officials. In the research village, physical development was carried out in stages, taking into account the division of territory and the village's financial capacity. Each hamlet received a different portion of development according to a

previously agreed-upon sequence of needs, so development did not occur simultaneously across the entire village.

"Village funds are divided up by hamlet, so it's not possible to complete everything in one year." (DRM)

This phased approach demonstrates the village government's efforts to maintain financial stability and the sustainability of development programs. However, the consequence is variations in physical performance across regions. The village government seeks to balance this by emphasizing the quality of work to ensure the long-term functionality of each infrastructure project. Supervision is carried out directly, and if work is found to be inconsistent with technical specifications, project implementation is halted.

"If it doesn't meet the standards, I'll stop it." (AM)

However, public perception indicates a significant difference in infrastructure quality, particularly for agricultural access roads. Roads that have only been filled with material are considered less able to withstand the burden of use and weather conditions, resulting in rapid deterioration.

"If the farm road is just filled in, it will be very slippery when it rains." (IWP)

In addition to physical quality, pressure on infrastructure is also influenced by demographic factors. Population growth increases the need for clean water, while the capacity of existing systems is insufficient to meet this demand.

"Because of the increasing population, the water volume is not sufficient." (AM)

This phenomenon aligns with research findings by Desweni et al. (2022) conducted in Bagan Nibung Village, which showed that the use of Village Funds in village infrastructure development plays a significant role in encouraging physical and social activities at the local level. Another study in Padasuka Village, Serang Regency (Lubis et al., 2025) confirmed that the effectiveness of Village Fund use in infrastructure development and public services still faces challenges in terms of equitable distribution of results and their impact on public services. Meanwhile, research conducted by Lail & Pamungkas (2025) shows that effective governance, including community involvement and synergy between village officials, significantly contributes to the implementation of quality village infrastructure development.

Village Fund Reporting and Accountability

The accountability dimension takes concrete form through the reporting and accountability mechanisms implemented by the village government after all activities have been completed. In the research village, this obligation is fulfilled through the preparation of an annual report containing information on budget realization, activity achievements, and administrative documentation, which is submitted to the Village Consultative Body (BPD). This report serves as a formal instrument for assessing the village government's performance and serves as evaluation material for stakeholders at higher levels.

"Every report is still reported to us as BPD through LKPPD." (DRM)

On the other hand, the village government also strives to convey development information to the public through visual media placed in public spaces. Banners and billboards serve as a means of communicating plans and activity implementation, ensuring the public understands how Village Funds are being used.

"After the Musrenbang, a large banner was made, with all the plans written on it." (AM)

However, community experience shows that access to budget information is still not fully inclusive. Information delivered through conventional media is deemed insufficient to reach all residents, especially those who rarely travel near the village office.

"When it comes to budget information, the public is also less informed." (IWP)

These findings are supported by previous research showing that reporting and accountability for village fund management are an integral part of the accountability cycle, which must be conducted openly and accessible to the public. A study by (Jannah et al., 2023) showed that transparent Village Fund accounting involves all stages, from planning to reporting, and accountability is a crucial phase in maintaining public trust in village fund management. Another study (Saputra & Fitriwati, 2023) emphasized that ineffective transparency in Village Fund reporting can impact low community participation in the village accountability process, as the community does not receive adequate information regarding the use of village funds. Meanwhile, other research findings indicate that Village Fund reporting and accountability practices that are implemented openly and involve the community contribute to strengthening social accountability at the village level. Research conducted by (Hasbiyah & Fatmawati, 2023) explains that community involvement in the process of submitting and monitoring reports on Village Fund use encourages transparency and improves public oversight of village financial management, thus enabling more effective accountability for Village Fund use.

Discussion

The determination of Village Fund budget priorities in this study demonstrates that the planning process is not merely administrative but also an arena for negotiating interests between community needs and the village's limited fiscal capacity. Village deliberations serve as a deliberative space that allows various aspirations from the neighborhood and hamlet levels to be rationally selected before being enacted into budget policy. This practice demonstrates the relationship between the community as principal and the village government as agent, as explained in Agency Theory. Community involvement in deliberations serves as an oversight mechanism that can reduce information asymmetry and potential conflicts of interest in budget determination. This finding aligns with research by Piani et al. (2024), which shows that community involvement in village planning deliberations contributes to the establishment of development priorities that are more responsive to local needs, although still facing challenges in aligning aspirations with village budgetary capacity. These results reinforce the assumption of Agency Theory that principal participation can increase agent accountability through collective monitoring mechanisms.

Furthermore, the dynamics of priority setting are also influenced by the village government's ability to interpret national policies within the local context. The study by Setiawan et al. (2022) showed that although regulations stipulate the priority direction for the use of Village Funds, village-level practices are largely determined by the capacity of

the apparatus and the quality of deliberation forums. These findings extend Agency Theory by demonstrating that the effectiveness of principal-agent relationships is determined not only by formal mechanisms but also by institutional capacity and the quality of public deliberation. At the infrastructure spending realization stage, development is carried out in stages to adjust to village financial capacity and the division of development areas. Variations in infrastructure quality between regions indicate that the effectiveness of public spending cannot be measured solely by the level of budget absorption. Ichsan et al. (2023) stated that the use of Village Funds for physical development has made a positive contribution to village economic and social activities, but still faces challenges in equitable distribution of results and the sustainability of infrastructure functions. The findings of this study reinforce these findings and demonstrate that without adequate oversight, there is potential for moral hazard in the implementation of physical projects, as explained in Agency Theory. Community involvement in project monitoring serves as a control instrument that mitigates this risk.

Development effectiveness is also influenced by governance and synergy between actors. Wirayudha et al. (2025) emphasized that the successful utilization of Village Funds is highly dependent on the quality of management, oversight, and community participation. This finding reinforces the theoretical construct that good control and governance mechanisms play a role in minimizing conflicts of interest between principals and agents and improving the quality of development outcomes. In terms of reporting and accountability, village governments have fulfilled their formal obligations by preparing budget realization reports and submitting them to the Village Consultative Body (BPD). However, unequal access to information indicates that administrative transparency has not completely eliminated the information gap between village governments and the community. Suratmoko (2024) demonstrated that reporting that actively involves the community through public forums can strengthen social accountability. This research finding reinforces this finding and demonstrates that administrative compliance alone is insufficient to ensure the effectiveness of public oversight mechanisms. Agency Theory explains that effective transparency must substantially reduce information asymmetry, not simply be a reporting formality.

Overall, this discussion demonstrates that Village Fund management is an interconnected process involving planning, implementation, and accountability. This research finding not only reinforces previous studies on the importance of participation and governance but also enriches Agency Theory by demonstrating that the relationship between principals and agents at the village level is influenced by social factors, institutional capacity, and the quality of deliberative forums. Thus, this research provides a theoretical contribution by strengthening and expanding the understanding of the relationship between principal and agent in village governance, as well as a practical contribution in the form of emphasizing the importance of substantive participation and inclusive transparency in the management of Village Funds.

5. CONCLUSION AND SUGGESTIONS

Conclusion

1. Village Fund management in Toinasa village has been implemented through planning, implementation, reporting, and accountability stages, adhering to village regulations and financial administration procedures. However, implementation effectiveness still needs to be strengthened.

2. Village Fund budget priorities are determined through a village deliberation mechanism involving the village government, the Village Consultative Body (BPD), and the community in a participatory manner, taking into account the urgency of needs and the collective benefits for development and the welfare of the village community.
3. Village infrastructure spending is being implemented in stages according to village financial capacity and the division of development areas. However, differences in physical quality and the level of equity of development outcomes remain between village areas.
4. Village Fund reporting and accountability have been implemented formally through the submission of reports to the BPD, but transparency of information to the community is not yet fully inclusive and equitable.

Suggestion

Based on the research findings, village governments are advised to continue strengthening the quality of village deliberations as deliberative spaces that not only accommodate community aspirations but also provide a clearer understanding of budget limitations and the policy implications of setting development priorities. Capacity building of village officials in budget planning is necessary to ensure that the program development and allocation of Village Funds are more focused, measurable, and aligned with medium-term village development goals. At the implementation stage, village governments need to improve quality control of infrastructure development through more systematic technical supervision and active community involvement in monitoring project implementation. Furthermore, reporting and accountability mechanisms need to be developed to ensure that budget information is more inclusive, easily accessible, and able to encourage community participation in monitoring and strengthening accountability in Village Fund management.

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