



## Analysis of Planning and Budgeting of Food and Animal Security Village Funds in Sukalaksana Village, Talegong District, Garut Regency

Didit Fajar Putradi<sup>1\*</sup>, Gugun Geusan Akbar<sup>2</sup>, Ikeu Kania<sup>3</sup>, Mulyaningsih<sup>4</sup>, Aceng Ulumudin<sup>5</sup>

<sup>1</sup>University of Garut, Jawa Barat, Indonesia, Email : 24094124003@pasca.uniga.ac.id

<sup>2</sup>University of Garut, Jawa Barat, Indonesia, Email : gugun.ga@gmail.com

<sup>3</sup>University of Garut, Jawa Barat, Indonesia, Email : ikeukania@fisipuniga.ac.id

<sup>4</sup>University of Garut, Jawa Barat, Indonesia, Email : mulyaningsih@uniga.ac.id

<sup>5</sup>University of Garut, Jawa Barat, Indonesia, Email : aceng.ulumudin@uniga.ac.id

\*Corresponding Author Email: 24094124003@pasca.uniga.ac.id

### Abstract

**Background.** The village fund's mandatory spending policy of 20% for food and animal security programs aims to encourage villages to develop resilient and adaptive local food systems. Implementing, planning, and budgeting food security programs at the village level still face a number of challenges, including Sukalaksana Village, Talegong District, and Garut Regency.

**Aims.** The purpose of this study is to analyze the planning and budgeting of village funds and to analyze the impact of the implementation of food and animal security programs in Sukalaksana Village.

**Methods.** The research method used is a qualitative approach with data collection techniques carried out through a Desk Study on the planning and budgeting documents of Sukalaksana Village and in-depth interviews.

**Result.** The results showed that the planning and budgeting of village funds for food and animal security are based on priority needs, transparency, participation, and performance-based.

**Conclusion.** The impact of the food and animal security program, in the form of farm roads and construction, increases food affordability through increasing food distribution and agricultural product transportation costs efficiency by 62.5%.

**Implementation.** Provide substantial evidence for local governments that the allocation of Village Funds for food and animal security programs can have a real impact on the welfare of village communities if managed in a participatory and needs-based manner. Meanwhile, for the Village Government, this result reinforces the importance of compiling planning and budgeting documents that not only meet the administrative aspects but also focus on results and sustainability.

**Keywords:** Planning, Budgeting, Village Fund, Village Development, Food Security

---

### INTRODUCTION

Food security is a strategic issue from the national development level to the village level. Villages have a crucial role in ensuring the fulfillment of village people's food needs

from upstream to downstream, from production and distribution to household consumption. Therefore, strengthening village food security is essential for sustainable, local, and independent development.

Law Number 6 of 2014 concerning Villages Provide space for villages to manage their potential and resources independently through village fund planning and budgeting policies. In line with the direction of national policy, the government has allocated village funds as a source of strategic financing to support various development priorities, including food security programs. The policy in question begins with the stipulation of the Details of the State Revenue and Expenditure Budget for the 2022 Fiscal Year which is the primary legal basis that states that village funds are prioritized for food and animal security programs at least 20% of the village fund ceiling of each village, which is then described annually in the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration and the Regulation of the Minister of Finance on the Priority Use of Village Funds. Presidential Regulation Number 104 of 2021 concerning Details of the State Revenue and Expenditure Budget

In the context of planning and budgeting in 2024, the policy of using food and animal security village funds for at least 20% of each village's village fund ceiling is set in and. This policy encourages villages to develop resilient and adaptive local food systems. With a large budget allocation, planning and budgeting are very crucial stages so that the funds can be used effectively, on target, and able to answer local needs and potentials in real terms. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 13 of 2023 concerning Operational Guidelines for the Focus on the Use of Village Funds in 2024 Regulation of the Minister of Finance Number 146 of 2023 concerning the Allocation of Village Funds for Each Village, Distribution, and Use of Village Funds for the 2024 Fiscal Year

However, in practice, the planning and budgeting of food security programs at the village level still faces a number of challenges. Several villages experience obstacles in the preparation of data-based planning documents, lack of community participation in the planning deliberation process, and gaps in the capacity of village officials in managing village funds in an accountable and effective manner. This condition can lead to food security programs that are designed to be not on target, unsustainable, or not integrated with local potential and needs. This is reflected in Map of Vulnerability and Food Security in Garut Regency 2024 which shows that there are still 17 out of 442 or 3.84% of villages and sub-

districts that are in the category of food insecurity, including Sukalaksana Village in Talegong District.

Sukalaksana Village is one of the villages that has significant agricultural potential, but also faces complex geographical and accessibility challenges. Therefore, it is important to analyze how the planning and budgeting of the Village Fund for food security is carried out in these villages. This study seeks to analyze the extent of the planning and budgeting process as well as the impact of the implementation of food security programs in Sukalaksana Village.

Through this analysis, it is hoped that it can identify good practices that can be replicated, as well as challenges that need attention from stakeholders, both at the village and district levels. The findings of this study are also expected to provide concrete recommendations to improve the effectiveness of village fund planning and budgeting in supporting food security.

## **LITERATURE REVIEW**

Planning and budgeting are the two main components in the governance process. Based on explaining that the essence of development planning is an activity in determining policy directions that are in accordance with the needs of the community with various methods and systematic flow of activities by looking at the quality of the resources owned. In the context of village government, planning includes the preparation of documents such as the Village Medium-Term Development Plan (RPJMDes) and the Village Government Work Plan (RKPDDes), which are the basis for the implementation of village development. The village government needs to develop a plan that is in accordance with the real needs of the community, and is regulated rationally and measurably. The effectiveness of village development can be reviewed from the process of planning, implementation, accountability and accountability of budget performance and village development programs that have an impact on the fulfillment of the basic needs of the village community, the fulfillment of village facilities and infrastructure, and the development of productive economic businesses of the community Law Number 25 of 2004 concerning the National Development Planning System (Daulay et al., 2024) (Pratama, Rosnawintang, & Nur, 2024) .

Budgeting is the allocation of financial resources to support the implementation of a plan that has been set. In Law Number 6 of 2014 concerning Villages, budgeting is realized in the form of the Village Revenue and Expenditure Budget (APBDes), which is the main

instrument in the implementation of village development programs. Declaring the ability to explore financial sources or income, manage and use one's own finances, in other words the independence of managing the budget and village expenditure income. The preparation of the APBDes must be carried out in a transparent, accountable, participatory, and based on the priority needs of the community. Budgeting policies need to use a performance-based budgeting approach, explaining that performance-based budgeting is budgeting that connects each funding with the outputs and results to be achieved in it, including efficiency, effectiveness, and economics as instruments to achieve program goals and objectives, so that each budget is based on clear outputs and outcomes. Wisconsin (2020) Romenda & Ningsih (2020)

In the context of the use of village funds for food and animal security, village development planning is expected to produce village development program priorities based on real problems related to food and animal security based on the needs of the village community through the deliberation process of the village development plan so that the program in question becomes a concrete solution to solve the problem. In terms of budgeting, the priority program for food and animal security has been given provisions to be budgeted at least 20% of the total village fund ceiling which is realized in the form of depth of spending to support the achievement of program objectives. The effectiveness of the village fund program for food and animal security will depend on transparency, accountability, participation, budgeting discipline, and order in the implementation of the program. (Filawansyah, Aquarini, & Nurhasanah, 2024)

Based on , food security in villages is defined as the condition of food fulfillment for village communities to individuals, which is reflected in the availability of sufficient food, both in quantity and quality, safe, diverse, nutritious, even, and affordable and does not conflict with the religion, beliefs and culture of the community, to be able to live a healthy, active and productive life in a sustainable manner. In its approach, the village food security program refers to three aspects, the first aspect is the availability of food in the village which shows the availability of food produced by the village community for consumption, the second is the aspect of food affordability in the village including the smooth distribution and marketing of food and the availability of food assistance for the community in the village, the third aspect is the use of food in the village including various levels of food consumption, nutritious, balanced and safe based on the potential of local resources. In the use of village funds for food and animal security, obstacles to program implementation are caused by the

Village Government not meeting the prerequisites for budget allocation and the implementation and evaluation of the program that is less effective, then the error of allocating village funds and the submission of programs that are less than optimal and the program is not aligned with the local needs and potentials in the village Decree of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 82 of 2022 concerning Guidelines for Food Security in Villages (Ngatmono, Ibrohim, Dwi, & Taufiqurokman, 2024) (Sahlan, Agustina, & Pracita, 2024) (Ayunda et al., 2024)

Village funds for food and animal security have a significant impact on the achievement of village development. Village food security programs that have the goal of significantly increasing food availability, affordability and utilization have a positive effect on village food security, especially programs to increase village food availability In addition, village food security programs also significantly affect poverty reduction, through increasing income from the absorption of additional labor in the agricultural sector. Therefore, a strategic strategy is needed aggressive to maximize the potential and opportunities of the food sector in villages through intensification and diversification, development of agricultural human resources, and improving agricultural business road infrastructure (Marwanti, Nurwanto, & Antriyandarti, 2025) (Akmal & Solichin, 2023) (Yuliana, 2018)

## **METHOD**

The methodology used in this study is a qualitative method using *Desk Study* for data collection. This method starts with collecting data, analyzing the data, and interpreting the data according to the research topic. The use of *the Desk Study* method is relevant to the current conditions where digitalization and technological advances are inevitable, so this method provides convenience to researchers, in its flexible approach and utilization.

This research was conducted in Sukalaksana Village, Talegong District, Garut Regency in March 2025. Primary data was collected from competent resource persons from the Sukalaksana Village Government. Secondary data related to research topics were collected from related agencies, laws and regulations from government agencies, and articles from scientific publications.

First, an analysis was carried out on the planning process and budgeting of village funds for food and animal security in Sukalaksana Village to unravel village development priorities in the Village Government Work Plan (RKPDes) the depth of expenditure budgeted

in the Village Revenue and Expenditure Budget (APBDEs) of Sukalaksana Village. Second, the analysis was carried out to see the extent of the impact arising from the implementation of the policy of using food and animal security village funds in Sukalaksana Village.

**DISCUSSION**

**Planning and Budgeting of Village Funds for Food and Animal Security in Sukalaksana Village**

Garut Regency is the area with the largest number of village and sub-district administrative areas in West Java Province, reaching 421 villages and 21 sub-districts. Based on data from the Garut Regency Community and Village Empowerment Office, in 2024 the total village funds for all villages will reach up to 487,787,207,000 rupiah. In the context of the use of village funds for food and animal security, the majority of villages in Garut Regency or as many as 90.27% have met the prerequisite of 20% of food and animal security funds, but there are still 9.73% or as many as 41 out of 421 villages that do not meet the prerequisite of 20% of food and animal security funds. If the average use of food and animal security village funds for villages that meet the prerequisites is compared to villages that do not meet the prerequisites, then the average village that meets the criteria is greater in value for use. This happens due to the difference in the total ceiling of village funds that vary in 421 villages in Garut Regency and different village development priorities. In full this can be seen in the table.

**Table 1. Village Ratio Meets the Prerequisites for the Food and Animal Security Fund in 2024**

| Category  | Sum Village | Ratio of Number of Villages | Average Use of Food and Animal Security Village Funds (rupiah) |
|---|-------------|-----------------------------|--|
| Villages that meet the prerequisites 20% Food and Animal Security Fund              | 380         | 90,27                       | 276.227.695  |
| Villages that do not meet the 20% prerequisite of the Food and Animal Security Fund | 41          | 9,73                        | 218.909.854  |
| Total   | 421         | 100                         |  |

Source: Garut Regency Community and Village Empowerment Office (2025)

Sukalakana Village, Talegong District is the village with the largest amount of use of food and animal security village funds out of 421 villages in Garut Regency with a usage value of 1,410,419,000 rupiah from the village fund ceiling of 1,830,019,000 rupiah or

77.07% of the village fund ceiling. This condition shows that the direction of development of Sukalaksana Village prioritizes the development of food security supported by the agricultural and livestock sectors in the village. This is supported by the results of an interview with the Sukalaksana Village Government which stated that the priority of village food security development is a priority that has been compiled in the Sukalaksana Village RKPDes planning document which is carried out in a participatory manner.

In the planning process, the Sukalaksana Village Government coordinates with the Sukalaksana Village Regional Consultative Body (BPD) as an institution that carries out government functions consisting of representatives of the village community that are democratically determined through Village Deliberation activities with Village Community Institutions (LKD), and village communities to rank priority programs in village development. After priority programs, including food and animal security programs, were agreed upon together with the Village Government, BPD, LKD and village communities, the results of the village deliberations were outlined in the Minutes of the Village Conference which was used as the basis for the determination of the Village Regulation on the RKPDes of Sukalaksana Village in 2024. So that the planning of the food and animal security village fund program has gone through a transparent and participatory process to ensure that the program is planned to answer the problems felt by the people of Sukalaksana Village.

Furthermore, in terms of budgeting, the depth of spending on food and animal security programs in Sukalaksana Village is budgeted to build farming roads in three agricultural blocks in Cihanyawar Hamlet and has been determined in the Sukalaksana Village Budget. The construction of farming roads is carried out with the aim of smoothing the distribution of agricultural products in order to increase food security in the aspect of food affordability. Full details of shopping can be seen in the following table.

**Table 2. Details of Food and Animal Security Expenditure in Sukalaksana Village in 2024**

| Shopping Description  | Volume (LxWxH) Meter | Value         |
|---|----------------------|---------------|
| Construction of Farmer Business Roads – <i>Hot Mix</i> Cikiamis Vegetable Block | 1600 x 2.3 x 0.037   | 810.419.000   |
| Construction of Farming Roads – Penetration Layer Cisaat Flat Bark Block        | 650 x 2.3 0.04       | 200.000.000   |
| Farm Road Development - Penetration Layer Legok Neglasari Block                 | 1320 x 2.3 x 0.04    | 400.000.000   |
| Total   | -                    | 1.410.419.000 |

Source: Sukalaksana Village Government (2025)

Based on the results of the interview, there are several commodities that are the flagship of Sukalaksana Village, including: food crop commodities in the form of rice fields and glutinous rice, horticultural commodities in the form of curly chili peppers and curly chili peppers and chilies, and plantation commodities in the form of arabica coffee. Before the farm road was built, the distribution of commodities was hampered because the road was narrow and had not been paved, with the farm road being built, the distribution of these commodities would increase. In the context of *performance-based budgeting*, the budgeting of food and animal welfare programs in Sukalaksana Village has been based on expected performance. Farming roads as the output of the program, and the smooth distribution of food commodities as the expected outcome have been realized in the food security program in Sukalaksana Village.

**The Impact of the Food and Animal Security Program in Sukalaksana Village**

The implementation of the food and animal security program in Sukalaksana Village, which is realized through the construction of farming roads in three agricultural blocks in Cihanyawar Hamlet, Sukalaksana Village, has a positive impact on the community.

**Table 3. Comparison of Conditions Before and After the Implementation of the Food and Animal Security Program through the Construction of Farming Business Roads in Sukalaksana Village**

| Before Program Implementation  | After Program Implementation  |
|--|---|
| Transportation of agricultural production facilities and agricultural products using two-wheeled vehicles                          | Transportation of agricultural production facilities and agricultural products using three-wheeled vehicles or four-wheeled vehicles with less transportation frequency   |
| The risk of damage to agricultural products is high because it can only be packed in sacks and transported by two-wheeled vehicles | The risk of damage to agricultural produce decreases because transport can be carried out by three-wheeled vehicles or four-wheeled vehicles that can transport better packaging such as harvest baskets and containers |
| Mobilization of agricultural machinery is difficult so the work is done manually   | Allowing agricultural machinery to enter the land so that it can save the use of manual labor   |
| Mobilization of workers to land and gardens using two-wheeled vehicles with limited transport capacity or on foot                  | Mobilize workers more effectively by using three-wheeled vehicles or four-wheeled vehicles with larger carrying capacity  |
| The road is difficult to pass because it is narrow and muddy so that connectivity is hampered                                      | Roads can be used to improve connectivity between agricultural blocks and between hamlets   |

Source: Sukalaksana Village Government (2025)

Based on the results of the interview, farming roads can now be passed by three-wheeled vehicles (triseda) and four-wheeled vehicles (small tail cars), then allow the

mobilization of agricultural tools and machinery to the location as well as, as well as minimize damage to agricultural products. A comparison of conditions before and after the implementation of the program can be seen in the table 3.

Furthermore, the Citengah Village Government explained that the increase in accessibility and distribution of the built farming roads is an increase in the efficiency of agricultural production transportation costs. Before the farm road is built, farmers need to pay the transportation cost of agricultural products of 400 rupiah per kilogram, after the farm road is built, farmers only pay 150 rupiah per kilogram, there is a decrease in transportation costs of 250 rupiah per kilogram or there is an efficiency of transportation costs of 62.5%. In addition to having an impact on the smooth distribution of food, this condition will also have an impact on increasing income from farmers, so that the level of purchasing power of farmers, especially access to nutritious, diverse, balanced and safe food, will increase and will support village food security, especially in the aspect of food affordability.

## **CONCLUSION**

The planning and budgeting of village funds for food and animal security in Sukalaksana Village, Talegong District, Garut Regency has been based on the principle of priority needs, transparency and participation, as well as performance-based. The impact of the food and animal security program implemented with the construction of farming roads has an impact on improving the aspect of food affordability through increasing food distribution and the efficiency of transportation costs of agricultural products by 62.5%.

## **IMPLEMENTATION**

The results of this study make an important contribution to the development of literature in the fields of village development planning, public budgeting, and food security. This research shows that the application of the principles of priority needs, transparency, participation, and performance in village fund management is able to produce programs that have a direct impact on the community.

For local governments, the results of this study provide important evidence that the allocation of Village Funds for food and animal security programs can have a real impact on the welfare of village communities, if managed in a participatory and needs-based manner. Meanwhile, for the Village Government, this result reinforces the importance of compiling

planning and budgeting documents that not only meet the administrative aspects, but also focus on results and sustainability.

## BIBLIOGRAPHY

- Akmal, S., & Solichin. (2023). The Effect of the Village Fund Food Security Program on the Economy of Village Communities. *Nusantara Business Administration*, 2(1), 23–28.
- Ayunda, W. A., Syafarani, T. R., Syah, R. F., Ekawati, E., Rahma, N. M., Azanda, S. H., & Kusumawardani, A. (2024). The Efficiency of Village Funds in Indonesia: A Case Study of the Mandatory Spending Programme. *Journal of Humanities and Social Sciences Studies*, 6(10), 77–84.
- Daulay, A. H., Wijaya, A., Naibaho, F. Y., Siregar, G. T., Nababan, L. S., Haloho, R. P., & Sihaloho, S. W. L. (2024). The Development of Village Governance in the Implementation of Government in the Era of Village Autonomy. *Journal of Law & Policy Review*, 2(2), 156–164.
- Filawansyah, M., Aquarini, & Nurhasanah. (2024). The Effectiveness of Village Fund Management On Food Security in Bukit Raya Subdistrict, Katingan District, Central Kalimantan Province. *Journal of Public Administration Science: Policy Dynamic Public Services and Bureaucracy*, 1(2), 45–51.
- Decree of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 82 of 2022 concerning Guidelines for Food Security in Villages.*
- Marwanti, S., Nurwanto, A., & Antriyandarti, E. (2025). The effect of village funds on food security in Dander, Bojonegoro. *IOP Conference Series: Earth and Environmental Science*, 1471(1), 1–17. Montreal: Institute of Physics.
- Ngatmono, Abraham, S. N. K., Dwi, M. P., & Taufiqurokman. (2024). Evaluation of the Impact of the Implementation of PMK Number 201/PMK.07/2022 on Food Security in Sematu Jaya District, Lamandau Regency. *Journal of Cahaya Mandalika*, 3, 881–893.
- Map of Vulnerability and Food Security of Garut Regency in 2024.*
- Regulation of the Minister of Finance Number 146 of 2023 concerning the Allocation of Village Funds for Each Village, Distribution, and Use of Village Funds for the 2024 Fiscal Year.*
- Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 13 of 2023 concerning Operational Guidelines for the Focus on the Use of Village Funds in 2024.*
- Presidential Regulation Number 104 of 2021 concerning Details of the State Revenue and Expenditure Budget.*
- Pratama, H. A. M., Rosnawintang, & Nur, S. (2024). ANALYSIS OF FACTORS OF THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT IN BAULA DISTRICT, KOLAKA REGENCY. *Journal of Development Economic Progress*, 9(2), 268–280.
- Romenda, A. Y., & Ningsih, E. S. (2020). Implementation of Performance Based Budgeting in Aceh Regional Financial Management. *Scientific Journal of Accounting Economics Students (JIMEKA)*, 5(1), 50–58.
- Sahlan, F., Agustina, N., & Pracita, S. (2024). Utilization of Village Funds in Implementing the National Priority Program for Plant and Animal Food Security in Sukamukti Village. *Simki Journal of Economics*, 7(2), 551–563.

*Law Number 6 of 2014 concerning Villages.*

*Law Number 25 of 2004 concerning the National Development Planning System.*

Wisadnya, I. W. (2020). Village Autonomy in Financial Management Based on Law No. 6 of 2014. *Kertha Council*, 2(2), 75–85.

Yuliana, I. (2018). Village Funds Utilization Strategy to Improve Food Security. *Efficient: Indonesian Journal of Development Economics*, 1(2), 143–156.