

ORIGINAL ARTICLE

Strengthening village governance: A qualitative study of transparency, accountability, and participation in village fund management in Tappale Village, Libureng Subdistrict, Bone Regency

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Abstract

This research aims to analyze the implementation of transparency, accountability, and community participation in Village Fund management in Tappale Village, Libureng Subdistrict, Bone Regency. Employing an in-depth case study approach, this research explores the mechanisms, levels, and challenges in realizing good governance at the village level. Data were collected through semi-structured interviews with village government officials, members of the Village Consultative Body, community leaders, and general residents, as well as through observation and document analysis. The findings reveal that despite formal efforts to implement governance principles, the implementation still faces significant obstacles related to information accessibility, the effectiveness of accountability mechanisms, and the level of inclusive community participation. This study concludes that strengthening Village Fund governance requires an approach that goes beyond formal compliance, emphasizing community empowerment, capacity building of local actors, and the development of participatory and accountable mechanisms. These findings provide practical implications for village governments and recommendations for future research in the effort to achieve more effective Village Fund management and contribute to sustainable village development.

Keywords

Governance, Village Fund, Transparency, Accountability, Participation

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1 | INTRODUCTION

Good governance at the village level has been globally recognized as a fundamental prerequisite for achieving sustainable and inclusive development. Global development frameworks, such as the 2030 Agenda and the Sustainable Development Goals (SDGs), explicitly highlight the crucial role of local governments in realizing development targets at the grassroots level. In Indonesia, fiscal decentralization through the implementation of the Village Fund (Dana Desa DD) policy since 2015, regulated by Law Number 6 of 2014 concerning Villages, represents a strategic step by the central government to empower villages as the forefront government units in development and the improvement of community welfare (Abustun, 2019)

The allocation of Village Funds, sourced from the State Revenue and Expenditure Budget, aims to provide financial autonomy to villages so that they can plan and implement development in accordance with local needs and potentials (Shevilla et al., 2022). However, the effectiveness of public resource management at the village level is often confronted with multidimensional challenges, particularly those related to the implementation of good governance principles, such as transparency, accountability, and community participation (Nirwana & Muslimin, 2023). Empirical studies indicate that without robust mechanisms to ensure transparency in the allocation and utilization of funds, accountability in reporting, and active community participation in decision-making processes, the potential of the Village Fund to achieve its intended development goals can be hampered.

In the regional context of South Sulawesi, Bone Regency, with its significant number of villages, presents a compelling area to observe the dynamics of Village Fund management. Unique socio-cultural characteristics, including local value systems, traditional power structures, and the interaction between regional and village governments, can influence the implementation of Village Fund policies at the local level. Despite efforts by the regional government to enhance the financial management capacity of village governments through various training and mentoring programs, variations in governance practices at the village level remain a relevant issue. This research will specifically focus on Tappale Village, located in Libureng Sub-district, Bone Regency. The selection of Tappale Village as a case study is based on the assumption of specific issues related to the implementation of transparency, accountability, and participation in Village Fund management that require in-depth analysis. Indications of limited public access to information regarding Village Fund utilization, low levels of community involvement in planning and oversight processes, and the potential for less than comprehensive accountability reports form an important background that motivates this research to qualitatively explore the experiences and perspectives of key actors related to village financial governance in Tappale Village. The main research question to be answered in this study is: How are the practices of transparency, accountability, and participation implemented in the management of Village Funds in Tappale Village, Libureng Sub-district, Bone Regency?

This research aims to understand in-depth the implementation of transparency, accountability, and participation in the management of Village Funds in Tappale Village. More specifically, this study seeks to: (1) Analyze the mechanisms and level of transparency in Village Fund management in Tappale Village, including how information related to village financial planning, implementation, and reporting is accessed by the community; (2) Identify the accountability practices applied in Village Fund management in Tappale Village, including the accountability mechanisms of the village government to the community and related parties, as well as the effectiveness of existing oversight mechanisms; and (3) Explore the forms of community participation in the Village Fund management cycle in Tappale Village, from planning and implementation to oversight.

2 | LITERATURE REVIEW

Effective village governance is becoming increasingly crucial in the era of decentralization, where village governments have greater autonomy in managing resources and planning development (Pradita, 2020). In Indonesia, the implementation of Law Number 6 of 2014 concerning Villages and the allocation of Village Funds (Dana Desa DD) represent a significant manifestation of fiscal decentralization efforts (Naibaho et al., 2021). The Village Fund is expected to accelerate development at the grassroots level and improve community welfare. However, challenges

in the management of Village Funds, including issues of transparency, accountability, and participation, have become a significant focus in recent literature, alongside variations in the capacity of village governments and their implications for the effectiveness of managing transfer funds (Tasuan & Manane, 2024).

Transparency in the management of public finances, including Village Funds, refers to the provision of relevant, accurate, and easily accessible information to stakeholders regarding policies, budgets, and the realization of fund utilization. In the last 10 years, research on transparency has increasingly emphasized the role of information and communication technologies (ICTs) in enhancing public information accessibility at the local level (Shafira & Utami, 2021).

Legitimacy Theory continues to be a relevant analytical lens. Village governments that are transparent are expected to enhance their legitimacy in the eyes of the community by demonstrating openness and accountability. Fiscal transparency at the local level positively correlates with citizen trust. In the context of Village Funds, a study by Radeana examined the impact of various transparency mechanisms on accountability at the village level in Indonesia. (Radeana et al., 2024)

Accountability in Village Fund management involves the obligation of the village government to be answerable for the management of public funds to the community and higher authorities. Recent research emphasizes the importance of multi-layered accountability mechanisms, including financial, performance, and political accountability (Ayu et al., 2025).

Agency Theory remains relevant in analyzing the relationship between the community (principal) and the village government (agent) in the management of Village Funds. Accountability mechanisms, such as oversight by the Village Consultative Body and community participation in audits and evaluations, are seen as ways to mitigate agency problems (Fitra et al., 2024). (Mais et al., 2024) directly examined the role of community oversight in enhancing the accountability of Village Fund management in Indonesia, specifically the role of the village government in managing Village Fund Allocation and evaluating the stages of planning, implementation, administration, reporting, and accountability.

Community participation in Village Fund management involves the active involvement of residents in various stages of the fund management cycle, from planning to oversight (Tohopi et al., 2024). Research in the last 10 years highlights the importance of inclusive and meaningful participation, involving diverse community groups, including vulnerable populations (Wahyudi et al., 2021).

Participatory Governance Theory continues to be an important framework. Effective participation is believed to enhance policy legitimacy, the accountability of managers, and the relevance of development programs to community needs. Authors need to be inserted here examined the factors influencing the level of community participation in local development planning. In the context of Village Funds, research by Authors need to be inserted here analyzed the influence of community participation on the effectiveness of Village Fund management. (Pariangu, 2020)

The New Institutionalism perspective continues to provide important insights into how norms, formal and informal rules, and local culture influence governance practices at the village level (Arianto, 2023). Recent research emphasizes the importance of understanding the unique institutional context in each village when analyzing the implementation of Village Fund policies. A study by (Arfiansyah, 2020) examined the influence of the village financial system and the government's internal control system on the accountability of Village Fund management in Wonogiri Regency.

The literature review reveals a number of previous studies on village governance, transparency, accountability, and participation in the context of public financial management or Village Funds in Indonesia.

However, the majority of these studies tend to employ quantitative approaches, focusing on policy impact analysis or the identification of general determinants. In-depth and contextual qualitative research, specifically exploring the practices and perceptions of key actors at the village level, particularly within unique socio-cultural contexts such as Tappale Village, remains relatively limited. Furthermore, research that simultaneously analyzes the interactions between transparency, accountability, and participation in Village Fund management at the micro-level requires further development. Thus, this study seeks to fill this gap in the literature by offering an in-depth qualitative case study of the implementation of these three governance dimensions within the specific context of Tappale Village.

This research possesses several aspects of novelty and significant academic justification. Firstly, it offers an in-depth case study of the implementation of transparency, accountability, and participation in Village Fund management at the village level, focusing on the specific local socio-cultural context of Bone Regency, South Sulawesi. The qualitative approach allows the researcher to uncover informal practices, power dynamics at the village level, as well as the direct perspectives and experiences of key actors, which may be overlooked by more general quantitative approaches. Secondly, this study seeks to analyze the interactions and interrelationships between transparency, accountability, and participation in the context of Village Fund management. Understanding how these three dimensions mutually influence each other will provide a more comprehensive contribution to the understanding of strengthening village governance. Thirdly, this research is expected to make a significant empirical contribution to the study of village governance and public policy implementation in Indonesia, particularly concerning the challenges and opportunities in realizing better village financial management. Practically, the findings of this study are expected to provide relevant recommendations for village governments, regional governments, and other stakeholders in efforts to enhance transparency, accountability, and community participation in Village Fund management, which will ultimately contribute to more effective and participatory village development. Thus, this research is not only academically relevant for developing theories and concepts in political science and public administration, but also practically important for improving the quality of policy implementation at the grassroots level.

3 | METHODS

This research adopts a qualitative approach with a case study design to explore in-depth the practices of transparency, accountability, and participation in Village Fund management in Tappale Village, Libureng Sub-district, Bone Regency (Yin, 2017). The selection of a qualitative approach is based on its ability to explore social phenomena holistically, understand meanings from the perspectives of participants, and generate rich and deep understanding of the local context of Tappale Village as the single case study (Creswell & Poth, 2016). The research location is Tappale Village, Libureng Sub-district, Bone Regency, South Sulawesi, chosen based on indications of unique problems or characteristics related to Village Fund governance that are interesting to study, as well as considerations of accessibility and the potential for obtaining information from various stakeholders. Participants in this research will be selected using purposive sampling, which allows the researcher to involve individuals with relevant knowledge and experience related to the research focus (Patton, 2002). Participant categories include village government officials, members of the Village Consultative Body, community leaders, members of civil society groups involved in village development or Village Fund oversight, and general community members with experience or knowledge of Village Fund management. The number of participants will be determined based on the principle of data saturation (Guest et al., 2006). Data collection will be conducted through semi-structured in-depth interviews with flexible interview guides (Brinkmann & Kvale, 2018), participatory observation of various activities related to Village Fund management (Spradley, 2016) and analysis of relevant documents such as village regulations on the Village Budget and budget realization reports.

4 | RESULTS

4.1 | Transparency in Village Fund Management: Bridging Formal Disclosure and Substantive Accessibility

The Tappale Village government's efforts in providing information related to the Village Fund were revealed through the statement of the Village Head:

"Yes, we always strive to be open about the Village Fund. Every year, we announce the allocation and its intended use on the village office notice board. During village meetings, we also explain it in detail." Echoing this, the Village Secretary added: "For financial reports, we prepare them at the end of each fiscal year. We also post copies on the notice board. Sometimes, if residents ask directly, we provide explanations" (Interview, April 28, 2025).

Nevertheless, residents' perceptions indicate limitations in the accessibility and understanding of information. A Community Resident stated:

"Information about the Village Fund exists, but frankly, I myself sometimes find it confusing to read. There are many numbers, and the terms used are not very familiar. Perhaps if there were simpler explanations, it would be easier for us to understand" (Interview, April 29, 2025).

This was reinforced by another Community Resident:

"I know there's a Village Fund, and they say it's for development. But frankly, I don't know exactly how much the budget is or what it's used for. Usually, I only know when there's physical construction in the village" (Interview, April 29, 2025).

Even a Member of the Village Consultative Body acknowledged limitations in accessing detailed information:

"We from the Village Consultative Body always receive reports from the village government regarding the Village Fund. We also participate in planning meetings. But for more detailed oversight, frankly, we also have limitations in time and manpower" (Interview, April 28, 2025).

The findings indicate that transparency implementation in Tappale Village, though formally executed through public announcements, has yet to fully achieve the substantive openness of information that is accessible and comprehensible to all societal strata. This aligns with prior studies highlighting the persistent gap between information availability and utilization at the village level (Widyaningrum & Utama, 2022) (Syah et al., 2022). Many villages, including Tappale, struggle with effective information dissemination, resulting in a disconnect between formal availability and actual public utilization.

Within the framework of Legitimacy Theory, such limitations in substantive transparency risk undermining the establishment of robust trust and legitimacy between the community and village governance. According to this theory, insufficient substantive transparency can erode trust in village authorities, as community members may perceive the information provided as inadequate or ambiguous (Ramos et al., 2022). Conversely, studies demonstrate that even when transparency measures are formally adopted, ineffective communication or comprehension of these measures may foster skepticism among community members regarding the intentions of local authorities (Cadith & Yulianti, 2022). This reinforces the critical need for transparency initiatives to prioritize not only procedural compliance but also accessibility, clarity, and participatory engagement (Cadith & Yulianti, 2022).

4.2 | Accountability in Village Fund Management: Challenges in Achieving Effective Responsibility

The Tappale Village government demonstrates efforts towards accountability through reporting mechanisms. The Village Treasurer stated:

"For every expenditure of the Village Fund, we always prepare complete supporting documentation. We also submit reports periodically to the Village Head and the Village Consultative Body. We are ready to be accountable for every rupiah we manage in accordance with applicable regulations." (Interview, April 28, 2025).

The Village Head added:

"We always strive to carry out the mandate of managing this Village Fund to the best of our ability. Every year, we hold village deliberation forums to present accountability reports to the community. We are open to receiving input and criticism." (Interview, April 28, 2025).

However, the effectiveness of these mechanisms in fostering substantive accountability is questioned by the community. A Community Resident opined:

"The accountability report forums exist, but in my opinion, the time is often limited, and the opportunity to ask questions or provide input is also less than optimal. Sometimes, we also don't fully understand the reports presented." (Interview, April 29, 2025).

Another Community Resident even tended to be disengaged:

"I once heard there were reports about the Village Fund at the village hall. But I never participated. I think that's the business of the village government and the prominent figures." (Interview, April 29, 2025).

A Member of the Village Consultative Body also acknowledged the challenges in oversight:

"We carry out our oversight function in accordance with our authority. We study the submitted reports and provide notes or recommendations if necessary. But indeed, overseeing every detail of fund utilization is quite challenging." (Interview, April 29, 2025).

Table 1. Table of Allocation and Expenditure of Village Funds in Tappale Village

Village Fund Allocation and Expenditure					
Year	Total Village Fund (Rp)	Spending Area	Activity Details	Budget (Rp)	Information
2023	750.665.000	1. Implementation of Village Government	Official travel	22.519.950	Operational
			August 17th Celebration		
		2. Village Development	Drainage, embankments, road paving (Hamlets 2 & Labocing)	280.368.600	Road infrastructure
			3. Health	Incentives for Posyandu cadres, midwives	29.500.000
		4. Education	Additional food for babies/toddlers		
5. Direct Cash Assistance	Honorarium for kindergarten teachers, instructors	3.300.000	Non-formal education		
		Direct Cash Assistance (22 people)	79.200.000	Social assistance	

2024	757.353.000	1. Implementation of Village Government	Business trip, August 17, Wi-Fi fee	23.721.000	Operational
		2. Village Development	Talud, road pavement (Hamlets 1, 2, 4, 5)	333.900.000	infrastructure
		3. Health	Cadre incentives, community empowerment cadre laptops, stunting training	42.300.000	Health & training
		4. Education	Kindergarten teacher honorarium, regional job training center training	5.700.000	education
		5. Direct Cash Assistance	Direct Cash Assistance (32 people)	115.200.000	Social assistance
2025	791.652.000	1. Implementation of Village Government	Business trip, August 17, Bone Anniversary, Wi-Fi	21.050.000	Operational
		2. Village Development	Drainage, embankments, road paving (Hamlets 1–3) Development of Integrated Health Post in Hamlet 4	229.699.100	Infrastructure & facilities
		3. Health	Incentives for cadres, midwives, stunting discussions	38.800.000	Health
		4. Education	Kindergarten teacher honorarium, supervisor	3.900.000	education
		5. Direct Cash Assistance	Direct Cash Assistance (32 people)	115.200.000	Social assistance

Source: Tappale Village Data 2025

Based on the data, over the past three years, the Village Fund has served as the primary source of development financing in Tappale Village, with allocations increasing from IDR 750.6 million in 2023 to IDR 791.6 million in 2025. This upward trend reflects the central government's continued commitment to supporting rural development. However, such reliance on external transfers underscores the weak development of local economic initiatives, particularly through village-owned enterprises or other productive sectors.

Expenditure of the Village Fund is heavily concentrated in two areas: physical infrastructure (35–45%) and unconditional cash transfers Direct Cash Assistance (10–15%). Infrastructure projects such as embankments, drainage, and road pavement in hamlet 2, Labocing, and hamlet 4 have been prioritized, with annual spending ranging from IDR 229 million to IDR 333 million. Nonetheless, these projects tend to be reactive and are not well-integrated into long-term planning to enhance connectivity or support productive sectors like agriculture. Meanwhile, Direct Cash Assistance recipients rose significantly from 22 individuals in 2023 to 32 in 2024 and 2025, absorbing up to IDR 115.2 million annually. This trend highlights a paradox instead of alleviating poverty, the program may inadvertently reinforce community dependence on social aid without a clear empowerment framework.

Spending on health and education remains minimal, comprising less than 10% of the total budget. Health initiatives such as Posyandu (community health posts) and incentives for health cadres receive only IDR 29–42 million per year, while non-formal education kindergarten is allocated merely IDR 3–5 million annually. These figures fall significantly short of actual needs, especially in light of reported stunting and low literacy rates in several

hamlets. Operational expenses including official travel, Independence Day celebrations, and Wi-Fi subscriptions (IDR 21–23 million annually) also raise concerns regarding efficiency, particularly in the absence of documented impact evaluations. Another critical finding is the weakness of financial governance, as evidenced by the 2024–2025 reports and the lack of detailed procurement specifications (office supplies” amounting to IDR 23.7 million in 2025). Furthermore, despite increased fund allocations, Tappale Village has yet to capitalize on the potential of BUMDes or MSME training programs to generate independent income.

Overall, the spending pattern in Tappale Village remains trapped in a “physical infrastructure and social assistance” paradigm, with limited emphasis on empowerment and innovation. Achieving sustainable development will require a policy reorientation that prioritizes human capital development, local economic strengthening, and greater transparency and accountability in budget management. These findings indicate that the formal accountability mechanisms in Tappale Village have not been fully effective in delivering substantive public accountability. The role and understanding of village officials significantly influence the accountability of Village Fund management. One study found that the involvement and comprehension of village authorities positively affect accountability outcomes, highlighting the necessity for clear information dissemination and meaningful community engagement in oversight processes. The Village Fund Program in Indonesia further underscores the importance of aligning fund utilization with the Sustainable Development Goals (SDGs), ensuring that the distribution of resources meets community needs while simultaneously enhancing accountability (Permatasari et al., 2021).

Limited understanding of financial reports, constrained opportunities for public discussion, and oversight challenges faced by the Village Consultative Body in Tappale Village are consistent with findings from previous studies highlighting similar issues. Effective oversight by the Village Consultative Body is essential to ensuring transparency and accountability in village governance. However, factors such as limited comprehension of regulatory frameworks and inadequate resources have hindered the Village Consultative Body’s ability to perform its supervisory role effectively (Tadoe, 2023). From the perspective of Agency Theory, the absence of robust oversight mechanisms and limited community participation in monitoring increases the risk of agency problems. In post-conflict and post-disaster contexts, accountability systems often face obstacles such as the exclusion of vulnerable groups and centralized decision-making, which weaken local responsiveness and empowerment (Rimal et al., 2023) . Compared to public and private sectors, the community sector frequently operates with lower levels of accountability, underscoring the urgent need for improved mechanisms to ensure legal compliance, financial reporting, and performance accountability (Mulgan, 2001) . While the challenges observed in Tappale reflect broader systemic issues in accountability mechanisms, it is crucial to consider the unique context of each community. Tailored solutions that enhance local decision-making, empower community participation, and strengthen oversight institutions are vital to addressing these institutional shortcomings effectively.

4.3 | Community Participation in Village Fund Management: Unrealized Potentia

The Tappale Village government demonstrates efforts to involve the community in planning. The Head of the Development Section stated:

"We always involve the community in the village development planning meetings (Musrenbangdes). There, residents can convey proposals related to the development they need. We strive to accommodate these proposals according to the priorities and available budget." (Interview, April 28, 2025).

The Village Head added:

"We are open to community participation. Whenever there is a development project, we always involve residents, for example, in communal work or as laborers." (Interview, April 28, 2025).

However, residents' perceptions indicate limitations in the quality and scope of participation. A Community Leader stated:

"Village meetings do exist, and we as community leaders are usually invited. We can express our aspirations. But sometimes, we feel our proposals are not always fully considered." (Interview, April 29, 2025).

Other Community Residents felt less involved in other important stages:

"When there is road or irrigation construction, we are usually invited to participate in communal work. But regarding the budget planning, frankly, we are less involved. We usually only know the results." (Interview, April 29, 2025).

Even a Member of a Civil Society Group felt there were obstacles:

"We strive to be active in overseeing and providing input regarding Village Fund management. We have tried to engage in dialogue with the village government several times, but our participation is sometimes seen as criticism and not well received." (Interview, April 29, 2025).



Figure 1. Village Deliberation Meeting in Tappale Village

These findings suggest that community participation in Tappale Village tends to be limited primarily to the planning stage and physical involvement in implementation, while engagement in strategic decision-making and oversight remains suboptimal. Community involvement is most evident during the village planning meetings, but contributions to strategic decisions are minimal (Darin et al., 2022) . Several factors hinder effective participation, including limited public awareness, insufficient opportunities for expression, and inadequate self-organized resources (Rachaju et al., 2022) .

The absence of clear guidelines for community involvement in decision-making further complicates the participatory process, often leading to reliance on coercive mobilization rather than genuine civic engagement (Sutiyo et al., 2017). This aligns with prior research highlighting the persistent challenges in achieving inclusive and meaningful participation at the village level. Within the framework of Participatory Governance Theory, the potential benefits of participation such as enhanced legitimacy and accountability have yet to be fully realized. However, other studies indicate that even limited participation, when supported by appropriate institutional frameworks, can still contribute to improved governance outcomes. These findings underscore opportunities for improving participatory governance practices through better guidance, facilitation, and inclusive mechanisms.

Interviews conducted in Tappale Village reveal the formal implementation of transparency, accountability, and community participation in the management of the Village Fund; however, significant challenges remain in achieving substantive and effective governance. Key issues include the gap between the formal provision of information and its actual accessibility, the limited effectiveness of accountability mechanisms, and the suboptimal participation of citizens throughout the entire cycle of Village Fund management. These findings underscore the need for a more holistic approach to strengthening village governance one that goes beyond mere regulatory compliance to emphasize community empowerment, capacity building of local actors, and the development of more participatory and accountable mechanisms. The practical implications of these findings highlight the urgency of innovating communication strategies, reinforcing the supervisory role of the Village Consultative Body and civil society, and facilitating more inclusive and responsive participatory spaces. Further research is necessary to explore deeper contextual factors influencing the implementation of village governance across diverse settings.

5 | DISCUSSION

The findings from Tappale Village reveal that while formal efforts to implement transparency, accountability, and participation in Village Fund governance are evident, significant challenges persist in realizing these principles meaningfully. Policy implementation at the grassroots level is strongly influenced by local contextual complexities and the capacity of village actors.

Although the village government has taken step as publishing financial information on notice boards and organizing public forums—these efforts have not fully met the community's needs for accessible and understandable information. Many residents report difficulties in interpreting complex financial reports, underscoring the need for simplified formats (Haustein & C. Lorson, 2023). Limited physical access and poor comprehension of available information reduce public engagement and trust in local authorities (Puspitasari et al., 2023).

This indicates the necessity of more effective and inclusive communication strategies, which consider varying levels of literacy and access within rural communities. Utilizing locally adapted media, including appropriate information technologies, could help bridge the gap between data availability and meaningful citizen engagement. Effective transparency should empower citizens to participate actively in monitoring and decision-making capacities that remain underdeveloped in Tappale. Without such empowerment, transparency risks becoming a procedural formality rather than a tool for accountability (Müller et al., 2020).

Moreover, increasing the volume of information alone does not guarantee improved understanding or civic involvement. Without addressing structural barriers such as low literacy and access inequality, information dissemination efforts may result in overload rather than empowerment. Strengthening transparency, particularly through the establishment of community feedback mechanisms, is essential for building public trust an area that remains critically lacking in Tappale Village (Aliyah & Nahar, 2012).

Although the Tappale Village government has implemented reporting mechanisms and accountability forums, their effectiveness in fostering meaningful accountability remains questionable. Improved coordination

between the village council and local government institutions could enhance both transparency and accountability. However, limited opportunities for public dialogue and a general lack of understanding of financial reports among citizens suggest that accountability has not yet been fully internalized as a participatory and responsive process. Active community involvement in planning, implementation, and oversight is crucial for achieving effective accountability (Syah et al., 2022).

Transparency in financial reporting must be improved to ensure that community members can access and comprehend key information. The Village Consultative Body, intended to serve as a supervisory institution representing the community, also faces significant challenges in fulfilling its oversight role effectively. From the perspective of Agency Theory, the absence of effective monitoring by the principal (citizens) over the agent (village government) creates opportunities for unaccountable behavior. Strengthening coordination between the Village Consultative Body and village institutions is essential for enhancing governance quality.

Layered oversight mechanisms and active community participation in social audits are critical to improving accountability in the public sector. Findings from Tappale indicate the need to strengthen the capacity of the Village Consultative Body, develop more structured participatory oversight systems, and enforce clear regulations concerning Village Fund management. Establishing clear rules and participatory mechanisms can facilitate more effective oversight. (Do Rego et al., 2023). Nonetheless, such reforms may encounter resistance from local governments unwilling to embrace citizen participation, potentially undermining the accountability process fully.

Community participation in Tappale Village tends to be concentrated in the planning phase through the Village Development Planning Meetings, indicating the presence of formal participatory spaces. However, this does not fully reflect inclusive and influential engagement across the entire cycle of Village Fund management. Residents' perceptions of their suggestions being insufficiently considered, along with limited involvement in implementation and oversight stages, suggest that the potential for participatory governance remains unrealized.

Several factors hinder meaningful participation. Many villagers lack access to critical information about Village Fund processes, which limits their ability to engage effectively (Hendrianto, 2019). Low levels of awareness regarding rights and responsibilities further reduce community involvement in decision-making (Mustanir et al., 2022). In addition, the village government's facilitation of participation is often suboptimal, leading to the perception that community input is treated as a mere formality (Susetawan et al., 2018).

Meaningful participation requires deliberate efforts to overcome both structural and cultural barriers to engagement. Empowering the community through improved access to information and education about governance and financial management can enhance the quality of public involvement. Implementing strong feedback and control mechanisms can help ensure that community proposals are genuinely considered in planning processes. Moreover, developing more diverse and responsive participatory mechanisms tailored to the needs of various community groups is key to improving the quality of participation in Village Fund governance in Tappale.

This study offers a theoretical contribution by illustrating how the ideal principles of village governance—transparency, accountability, and participation—manifest within a specific empirical context. It reinforces the understanding that effective governance implementation requires more than formal regulatory compliance; it also necessitates adaptation to local conditions and sustained efforts to empower communities and strengthen the capacities of village-level actors.

Practically, the study provides relevant recommendations for the Tappale Village government in designing more effective strategies to enhance transparency, accountability, and participation in Village Fund management. These include leveraging information technology to improve information dissemination, strengthening the oversight role of the Village Consultative Body and civil society, and developing more inclusive and responsive participatory forums. At the broader policy level, the findings emphasize the need for ongoing support and facilitation from both

regional and national governments to strengthen governance capacities at the village level, as well as the necessity for more flexible and context-sensitive regulations to accommodate Indonesia's diverse local settings.

As a qualitative single-case study, the generalizability of these findings is inherently limited. Future research could broaden the scope by conducting comparative studies across villages with different characteristics to identify broader patterns. The use of mixed methods (qualitative and quantitative) could further enhance the validity and generalizability of findings. Longitudinal studies would also provide valuable insights into how village governance, particularly Village Fund management, evolves over time. Additionally, future research could explore other influential factors not explicitly examined in this study, such as local leadership dynamics, the organizational culture of village governments, and interactions with external stakeholders.

This study also has important social implications, particularly regarding the potential for improving the quality of village fund governance in ways that contribute to more effective and inclusive rural development while strengthening community trust in village authorities. Nevertheless, researchers must carefully consider the ethical dimensions of the research process, including obtaining informed consent, maintaining the anonymity and confidentiality of participants, and presenting findings accurately and responsibly to avoid any harm to the communities involved. Ultimately, this study aims to serve as a foundation for ongoing efforts to realize village governance that is more transparent, accountable, and participatory, contributing meaningfully to the well-being of rural communities.

6 | CONCLUSION

In-depth qualitative research in Tappale Village, Libureng Sub-district, Bone Regency, reveals that the implementation of transparency, accountability, and participation in Village Fund management remains formal, accompanied by significant challenges in realizing its substance and effectiveness. Although the village government has made efforts to provide information and involve the community, limited information accessibility and understanding, accountability mechanisms that are not yet fully participatory and responsive, and community participation that tends to be limited to the planning stage are crucial issues.

These findings underscore that strengthening village governance requires an approach that transcends formal compliance with regulations, focusing more on community empowerment, enhancing the capacity of actors at the village level, and developing truly transparent, accountable, and participatory mechanisms. The local socio-cultural context plays a significant role in influencing the implementation of these governance principles. The implications of this research point to the need for innovation in information communication strategies, strengthening the oversight roles of the Village Consultative Body and civil society, and facilitating more inclusive and responsive spaces for participation. Further research with a broader scope and diverse methodologies is needed to deepen the understanding of Village Fund governance dynamics in various contexts. Ultimately, the effective strengthening of Village Fund governance in Tappale Village, and at other village levels, holds great potential to enhance public trust, promote development that is more aligned with local needs, and achieve the sustainable well-being of village communities. Continuous and collaborative efforts from various stakeholders are key to achieving this goal.

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Disclosure Statement

In conducting the research on Strengthening Village Governance: A Qualitative Study of Transparency, Accountability, and Participation in Village Fund Management in Tappale Village, Libureng Sub-district, Bone Regency, I declare that I currently have no affiliations, funding sources, or direct financial interests that could influence the research outcomes or their interpretation. However, I acknowledge that as an individual with an interest in village governance and community empowerment issues, there is a potential for subjective bias in analyzing data and formulating conclusions. I will strive to maintain neutrality and base my analysis on the empirical evidence found during the research to the best of my ability.

Data Availability Statement

The qualitative data underlying the findings of this research consist of transcripts from in-depth interviews with various informants in Tappale Village, Libureng Sub-district, Bone Regency, including village officials, members of the Village Consultative Body, community leaders, and village residents. Additionally, the data include field notes from observations conducted during the research process. Given the nature of qualitative data, which often contains sensitive information, and to protect the anonymity and privacy of participants in accordance with research ethics principles, the complete interview transcripts will not be made publicly available. However, key thematic summaries and anonymized supporting quotations are presented within this research report. For parties interested in accessing specific data sections for academic and further research purposes, this may be considered through a written request to the author. Such requests should clearly state the intended use of the data and guarantee the protection of participant anonymity and privacy.

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