
Village Fund Accountability in Bogor Regency

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Abstract:

This study aims to analyze the accountability of village fund management in regional development in Bogor Regency, focusing on the five dimensions of accountability as proposed by Koppell's theory: transparency, liability, responsibility, controllability, and responsiveness. The research employs a qualitative approach, using data collection techniques such as in-depth interviews, document analysis, and field observations involving key actors including the Village Community Empowerment Agency (DPMD), the Inspectorate, village heads, and local communities. The findings reveal that the principle of transparency has been implemented through the use of information media and digital systems such as SIPANDA and SITANTI. Both internal and external supervision mechanisms are actively in place, although not yet uniformly practiced across all villages. The study identifies key challenges in ensuring accountability, including the limited capacity of village officials, the weak role of the Village Consultative Body (BPD), and the insufficient level of community participation in planning and monitoring processes. The proposed strategies to enhance accountability include strengthening the capacity of human resources at the village level, optimizing the use of information technology, and providing incentives for villages that demonstrate accountable governance practices. The implications of this study emphasize that accountability is not merely about administrative reporting, but also reflects social responsibility and the sustainability of development efforts. These findings contribute to the formulation of village fund management policies that are more transparent, participatory, and results-oriented at the local level.

Keywords : *Accountability, Village Funds, Regional Development, Community Participation, Bogor Regency*

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1. Introduction

The Government of Indonesia, through Law No. 6 of 2014 on Villages and Law No. 23 of 2014 on Regional Government, has adopted a decentralization policy that delegates significant authority to village governments. One key instrument of this decentralization is the Village Fund (Dana Desa), allocated directly from the State Budget (APBN) to support rural development, especially for infrastructure, poverty alleviation, and community empowerment programs. The policy aims to reduce

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development disparities by enhancing village autonomy and promoting inclusive growth (Imawan & Purwanto, 2020).

Bogor Regency, which has 416 villages across 40 sub-districts, has experienced a significant annual increase in Village Fund allocations. Budget realization reports show absorption rates consistently exceeding 99%. However, this high absorption does not always reflect effective utilization. Studies indicate that while funds are being spent, they are not always managed accountably or transparently (Diansari et al., 2023; Arum et al., 2024). The essence of accountability lies not only in financial reporting but also in ensuring that fund usage aligns with community needs, promotes participation, and maintains public trust (Ash-shidiqqi & Wibisono, 2018).

Despite the regulatory framework, practical implementation faces several persistent challenges. Village officials often lack financial management capacity, while the Village Consultative Body (BPD) remains weak in its oversight role (Ardiani et al., 2021; Zaenudin & Hamdani, 2023). Limited community participation exacerbates the problem, allowing potential gaps between planned programs and actual execution to widen. This gap opens up opportunities for inefficiency and misuse of funds (Putrini et al., 2023; Sofia & Fitriyah, 2022).

The phenomenon of weak accountability is not unique to Bogor but is echoed in multiple regions. Research by Halisa, Diana, and Mawardi (2023) found that participation, transparency, and accountability are interconnected in determining the success of village fund governance. Similarly, Suhardjo and Faisal (2024) highlighted that information technology adoption could enhance accountability if village officials possess the necessary competence. Nonetheless, few studies delve into the effectiveness of oversight mechanisms or examine accountability holistically from multiple stakeholder perspectives.

This research aims to fill that gap by analyzing accountability in Village Fund management within Bogor Regency, focusing on how transparency, community participation, the BPD's role, and digital governance tools interact. Existing studies often examine only one or two variables; this study integrates them into a single framework, offering a more comprehensive analysis (Masdi et al., 2023; Maharani & Widodo, 2024). Moreover, while many studies rely on case studies from individual villages, this research takes a broader regional approach.

Another element of novelty in this study is its emphasis on both formal and informal accountability structures. Formal mechanisms such as audits and administrative reports are often prioritized, while informal dynamics—such as prosocial behavior, community trust, and social capital—receive less attention (Diansari et al., 2022; Abdallah et al., 2024). By including these dimensions, the study contributes to the discourse on sustainable village development and good governance.

The research also responds to calls for greater scrutiny on how accountability mechanisms impact broader goals such as poverty reduction and the achievement of

Sustainable Development Goals (SDGs) at the village level (Setiyawati et al., 2023; Purnamasari et al., 2022). The findings are expected to offer practical implications for policymakers, village authorities, and oversight institutions aiming to improve the governance of public funds in rural areas.

In conclusion, this study aims to: (1) identify the main obstacles to accountability in Village Fund management in Bogor Regency; (2) assess the roles and effectiveness of community participation and BPD oversight; and (3) propose strategies for enhancing transparency, accountability, and public trust. By doing so, the research contributes to the growing body of literature advocating for more effective and participatory rural governance.

2. Theoretical Background

Previous studies on village fund accountability have employed diverse approaches and areas of focus. Zaenudin and Hamdani (2023) examined financial oversight policies following the implementation of Minister of Home Affairs Regulation No. 73 of 2020, emphasizing regulatory strengthening without directly addressing its impact on regional development. Halisa et al. (2023) and Mais et al. (2024) explored participation, transparency, and accountability in the technical management of village finances, yet did not comprehensively analyze their contribution to local development outcomes. Diansari et al. (2022) investigated accountability from the perspective of individual behavior and prosocial variables, while Anderesta et al. (2018) focused on the effectiveness of village facilitators without deeply examining broader institutional aspects. Differentiating itself from previous research, this study adopts Koppell's theory to examine five dimensions of accountability—transparency, liability, responsibility, controllability, and responsiveness—in an integrated and simultaneous manner within the context of regional development in Bogor Regency, thereby offering a novel contribution to the understanding of how village fund governance relates to participatory, locally monitored, and effective development outcomes.

Policy Review: Law No. 6 of 2014 stipulates that Village Funds originate from the State Budget (APBN) and must be utilized for development and community empowerment in a manner that is transparent, accountable, and participatory (Articles 72, 74, and 75). This provision is reinforced by Government Regulation No. 60 of 2014, which outlines the mechanisms for disbursement, utilization, and reporting of Village Funds to ensure their effectiveness and enable community oversight during implementation. Minister of Home Affairs Regulation No. 73 of 2020 further governs supervision by Government Internal Supervisory Apparatus (APIP) and promotes community participation throughout the planning and accountability cycles. More recently, Minister of Finance Regulation (PMK) No. 146 of 2023 and Minister of Villages Regulation No. 7 of 2023 emphasize a funding distribution model based on local priorities and sustainable development, with particular focus on extreme poverty reduction, food security, and stunting prevention.

Regional Development: Regional development theory emphasizes inclusive and sustainable growth by optimizing local potential and improving community welfare within specific geographic areas. Based on François Perroux's Growth Pole Theory year 1955 (Yusnidhar, Harun, & Azhari, 2023), villages can act as local growth centers that stimulate economic development through the strategic use of resources such as village funds for infrastructure and community empowerment. This process involves creating new businesses, expanding industrial sectors, enhancing workforce capabilities, and exploring new markets, alongside knowledge transfer and enterprise formation aimed at increasing employment quantity and diversity at the local level. Achieving these goals requires strong collaboration between local governments and communities, supported by effective resource management and active participation, as highlighted by (Anderesta, Mareta, & Arsyillah, 2018). Additionally, Anderesta et al. (2018) identifies three fundamental values essential to regional development: sustenance, which involves meeting basic needs such as food, shelter, and health; self-esteem, which enhances human dignity and community pride; and freedom from servitude, which allows individuals to think, grow, and participate actively in development processes. Together, these principles form a comprehensive framework for promoting socially inclusive and economically sustainable regional development.

Village Fund: Village Fund refers to funds originating from the national state budget (APBN) allocated specifically for villages and distributed through regional budgets at the district/city level, as stipulated in the Minister of Villages Regulation No. 16 of 2018. These funds are intended to finance various activities including village governance, development, community guidance, and empowerment, with the overarching goal of improving the quality of life, welfare, poverty alleviation, and public services in rural areas. Recent regulations, such as the Ministry of Finance Regulations No. 145 and 146 of 2023, emphasize priority needs, community participation, local authority, and village autonomy in the management and use of these funds, aligning with national priorities like food security, stunting reduction, extreme poverty alleviation, and local potential-based economic development. The principle of sustainable and independent utilization of local resources is central, encouraging self-managed programs and incentivizing villages with exemplary financial management. According to Law No. 6 of 2014 and its elaborations, villages are recognized as legal community entities with clear territorial boundaries and authority to manage local governance and interests based on community initiatives, indigenous rights, and customary law, within the framework of the Indonesian unitary state. Villages are expected to be strong, advanced, independent, and democratic, possessing full authority over their resources, including the management of Village Funds. Over the past decade, decentralization reforms have significantly enhanced village governance by granting broader authority in planning, development, and financial management, while aiming to improve public service quality and promote more transparent and accountable governance at the village level (Ash-shidiqqi & Wibisono, 2018).

Accountability: Accountability is fundamentally the obligation of public officials to provide explanations and take responsibility for decisions, actions, and processes

under their management, as well as to report on outcomes and performance (Yusnidar et al., 2023). It functions as a critical oversight mechanism within public organizations, serving as the basis for transparency and performance evaluation by both internal and external stakeholders (Zaenudin and Hamdani 2023). Public accountability involves agents mandated to manage resources and responsibilities answering directly to the principals who delegate authority, necessitating well-structured and coordinated accountability mechanisms to ensure effectiveness (Putrini et al., 2023). In the context of village governance, accountability requires clear role definitions and mechanisms for responsible task execution, with village heads and officials expected to act with integrity, comply with legal frameworks, and prevent abuse of power (Setiyawati et al., 2023). Summarizing these perspectives, accountability represents a government's responsibility to the community in financial management aimed at improving governmental performance and public service quality. Setiyawati et al. (2023) further outline key characteristics of accountable governance, including the government's ability to deliver transparent, timely, and accurate information; provide public services meeting community expectations; justify and take responsibility for policies proportionally; facilitate public participation in governance and development; and offer measurable indicators for public evaluation of government performance. These mechanisms enable citizens to assess the success of government programs and initiatives effectively.

Accountability in Regional Development: Accountability in regional development is a multifaceted concept comprising five interrelated dimensions as proposed by Koppell (2005): transparency, liability, controllability, responsibility, and responsiveness. Transparency requires local governments to openly disclose information regarding fund utilization, decision-making processes, and outcomes, enabling public access to clear data on development funding, including village funds, through financial reports and community forums. Liability emphasizes the obligation of local governments to face legal and administrative consequences for any mismanagement or misuse of funds, enforced through external oversight by institutions such as inspectorates or audit bodies. Controllability pertains to the alignment of implemented development policies with the expectations of stakeholders, ensuring that village fund usage adheres to community-agreed plans and receives appropriate supervision. Responsibility focuses on compliance with legal and administrative procedures, mandating local governments to manage, report, and allocate village funds in accordance with prevailing regulations and budgetary plans, ensuring accuracy, timeliness, and transparency in financial documentation. Lastly, responsiveness highlights the capacity of local governments to address community needs effectively by utilizing village funds to improve infrastructure, health, education, and local economic development, while tackling resource limitations and social inequalities. Evaluating these dimensions offers critical insights into the effectiveness of village fund management and informs strategies for enhancing government capacity to respond sustainably and inclusively to local development challenges.

Conceptual Framework: This study's conceptual framework is grounded in Jonathan G. Koppell's multidimensional theory of accountability in regional development, which defines accountability through five key dimensions (Halisa et al., 2023): transparency, legal liability, controllability, responsibility, and responsiveness. This theoretical foundation is employed to evaluate the management of Village Funds in Bogor Regency, aiming not only to assess formal regulatory compliance but also to measure the extent of information openness to the public, responsiveness to community aspirations, and the alignment of village development programs with local needs. Within this context, the framework positions Village Funds as a public policy instrument that goes beyond mere administrative completeness by encouraging active community participation and social oversight. Accountability is thus conceptualized not solely as a bureaucratic obligation but as a relational mechanism between village governments and their constituents. The implementation of regulations such as the Ministry of Home Affairs Regulation No. 73 of 2020, which governs village financial oversight, explicitly reinforces Koppell's accountability values, demonstrating the link between theoretical constructs and practical policy. Accordingly, this study systematically examines how village governments in Bogor manage Village Funds to support more effective, participatory, and sustainable regional development through the lens of these five accountability dimensions.

3. Methodology

This study employs a qualitative approach to explore the accountability of Village Fund management in regional development within Bogor Regency. This approach is selected for its strength in capturing in-depth social realities, particularly the processes, challenges, and dynamics involved in managing public funds at the village level. As noted by Cooper and Schindler (2014), qualitative methods are well-suited to uncover the experiences, perceptions, and interactions of stakeholders engaged in local development policies. Bogor Regency was chosen due to its position as the second-largest district in West Java by number of villages and the largest recipient of Village Fund allocations in the province, making it a representative case for examining the effectiveness and accountability of Village Fund usage in supporting regional development.

Data collection was conducted using three main techniques: interviews, document analysis, and observation. Eight key informants were interviewed, including officials from the Community and Village Empowerment Office, the Inspectorate, village heads of Karanggan and Ciomas Rahayu, members of the Village Consultative Body (BPD) in Karanggan, academics, and community representatives. Interviews aimed to gain deep insights into fund management mechanisms, supervision, and community participation. Document analysis reviewed Village Fund realization reports, meeting minutes, and village work plans to assess alignment between planning and implementation as well as adherence to transparency and accountability principles. Non-participatory observations were conducted in selected villages and subdistricts to capture real-world practices and social contexts (Sugiyono, 2016). Data were analyzed following Miles and Huberman's framework (Hardani et al., 2020), involving data

reduction, presentation, and conclusion drawing with verification through source triangulation and document validation. The researcher served as the primary instrument, actively engaging with the social context to maintain sensitivity and adapt methods as needed, ensuring research integrity (Moleong, 2010). This comprehensive methodology is expected to provide a holistic understanding of Village Fund accountability and generate constructive recommendations for improving village development policies in Bogor Regency.

4. Empirical Findings/Result

Accountability in the Management of Village Funds in Bogor Regency

Within the framework of regional autonomy and fiscal decentralization, villages possess broad authority to manage their development and resources, supported by increasing allocations of Village Funds from both central and regional governments. These funds aim to support infrastructure development, public services, community empowerment, and the improvement of villagers' welfare. Bogor Regency, with its large number of villages, faces both challenges and opportunities in establishing accountable financial governance at the village level. This governance involves collaboration among village governments, the Village Consultative Body (BPD), the Community and Village Empowerment Office (DPMD), and the Inspectorate, ensuring transparency, participation, and compliance with regulations. Accountability in managing Village Funds is critical as it relates to public trust and must be upheld with principles of prudence, efficiency, and effectiveness. Internal and external supervision mechanisms are necessary to guarantee that funds are used according to planned priorities and community needs. In Bogor Regency, various innovations have been developed, such as technical guidance by DPMD, sample audits conducted by the Inspectorate, and community participation through Village Deliberations. These initiatives aim to concretely implement the principles of transparency, liability, responsibility, controllability, and responsiveness in fund management.

Accountability in Village Fund Management Based on Transparency Variables

Transparency in village fund management is essential for ensuring the responsible use of funds, public trust, and active community participation. It requires the government to openly disclose information about fund allocation, decision-making, and outcomes throughout all stages—from planning and budgeting to implementation and reporting. Interviews with stakeholders in Bogor Regency demonstrate a clear commitment to transparency. An Auditor from the Regional Inspectorate explained: *"We monitor village funds using the Siskeudes application and conduct selective audits. For example, if a subdistrict has ten villages, three are audited one year, and the others rotate in subsequent years to ensure oversight continuity"*.

The Community and Village Empowerment Agency (DPMD) emphasized the importance of public disclosure and community involvement: *"Village fund priorities must be published, starting from planning to budgeting, with approval from the Village Consultative Body (BPD). Information is displayed on activity boards and social media, ensuring the community knows what projects are funded and their*

budgets". At the village level, the Head of Ciomas Rahayu highlighted participatory practices: *"From planning stages, we invite the entire community to Musyawarah Desa to discuss fund usage openly. We also share updates via social media and ensure community involvement before executing any project"*.

Despite these efforts, community perceptions vary. Some residents feel well-informed, while others report limited access to information, suggesting uneven implementation of transparency. In conclusion, village fund management in Bogor shows substantial progress in transparency and accountability, supported by institutional oversight and community engagement. However, continued efforts are necessary to ensure equitable information access and inclusive participation for all villagers.

Accountability in Village Fund Management Based on Obligation Variables

Obligation requires local governments to be accountable for their actions in managing village funds. Misuse must be addressed either administratively or criminally, with transparent and lawful fund management as a priority. An official from the Bogor Inspectorate explained: *"If misuse is administrative, the funds must be returned to the village treasury and recorded as other income in the village budget. However, if the misuse constitutes corruption, it will be prosecuted according to the law, and perpetrators may face fines or imprisonment"*. The Community and Village Empowerment Agency (DPMD) supports villages through continuous training and supervision to ensure professional and transparent fund management. The Sub Coordinator of Revenue and Village Assets stated: *"We conduct socialization, training, and guidance continuously to ensure villages manage funds independently and professionally, oriented toward community welfare"*.

Village heads also emphasize compliance and community involvement. The Head of Ciomas Rahayu village confirmed: *"We ensure that village fund management follows regulations and have socialized the usage to the community so they understand the purpose, such as 20% for food security and 8% for stunting"*. Village institutions like the Village Consultative Body (BPD) actively evaluate reports and monitor projects on-site to maintain accountability. The Head of BPD Kranggan said: *"After the village submits accountability reports, we review and monitor the development sites to verify the work and ensure transparency and benefits for the community"*. Academics stress the importance of competent reporting, noting challenges when village officials change, leading to knowledge gaps that impact report quality.

In conclusion, the obligation in village fund accountability involves full responsibility from village officials, backed by proper planning, oversight, and sanctions. Capacity-building and active supervision strengthen governance, though challenges in knowledge transfer and reporting remain, all essential to ensuring village funds are used effectively for community development.

Accountability in Village Fund Management Based on Control Variables

Control is a crucial dimension of accountability in village fund management. The local government of Bogor Regency ensures that village development aligns with

regulations and stakeholder expectations through both digital systems and community participation. Systems such as Siswakeudes, SIPANDA (Digital Fund Distribution), and SITANTI (Non-Cash Transactions) have been developed to enhance financial transparency and efficiency. These tools link budget use with performance outcomes and simplify monitoring and auditing processes.

From the auditor's perspective, a key issue is compliance, such as ensuring that at least 20% of village funds are allocated to food security, even in urban areas like Ciomas with limited agricultural land. As noted by an Auditor of the Regional Inspectorate: *"We assess village compliance through Siswakeudes, and noncompliance becomes an audit finding"*. DPMD also highlights the function of SIPANDA and SITANTI in streamlining fund requests and eliminating manual transactions. As explained by the Village Finance Sub-Coordinator at DPMD: *"These innovations allow villages, sub-districts, and DPMD to monitor and manage village fund flows more transparently and effectively"*.

Village heads play a proactive role in control implementation. The Head of Ciomas Rahayu emphasized regulatory compliance and continuous consultation to avoid violations, while the Head of Kranggan prioritizes participatory planning and evaluation with community involvement to prevent misuse: *"Every activity plan and its budget is discussed openly to avoid irregularities,"* said the Head of Kranggan. The Village Consultative Body (BPD) in Kranggan reinforces this approach by encouraging citizen oversight. Given BPD's limited personnel, they call on residents to jointly monitor village projects, thus fostering social supervision: *"Supervision is a shared task; we urge the community to be part of it,"* stated the BPD Chair.

In conclusion, accountability in village fund management in Bogor Regency is being enhanced through integrated digital systems, regulatory compliance, and community-based monitoring. These control mechanisms not only minimize financial irregularities but also promote a culture of transparency and collective responsibility in rural governance.

Accountability in Village Fund Management Based on Responsibility Variables

The responsibility dimension in public fund accountability refers to strict adherence to legal frameworks, administrative procedures, and ethical commitments in financial management. In Bogor Regency, village fund management is monitored through audits by the Inspectorate, APIP, sub-district heads, and internal evaluations by the Village Consultative Body (BPD). These efforts aim to ensure that village governments comply with applicable laws, including the Minister of Home Affairs Regulation No. 73 of 2020. As noted by a senior auditor from the Inspectorate: *"To ensure village fund management follows regulations, we carry out audits through the Inspectorate, APIP, and sub-district heads, supported by internal evaluations from BPD, all based on Permendagri No. 73/2020"*.

DPMD (Village and Community Empowerment Office) plays a crucial role in guiding and monitoring village governments. Reporting is output-based and integrated through the Village Financial System (Siskeudes), enabling transparency and

efficiency. A DPMD official stated: *“Reporting here is output-based. Villages submit the amount received, activities conducted, and expenses, all via Siskeudes, which is interconnected with the Ministry of Finance’s system”*. An exemplary case of responsibility is shown by Ciomas Rahayu Village, awarded the status of an Anti-Corruption Village due to its transparent and participatory practices. The village head explained: *“We ensure that from administration to implementation and reporting, everything is done transparently. We actively inform citizens so they understand how every portion of the fund is used”*.

In conclusion, the responsibility aspect of accountability in village fund management in Bogor Regency reflects a strong institutional commitment to regulatory compliance, transparency, and community involvement. The synergy between government oversight, digital systems, and village-level initiatives illustrates that responsibility is not merely procedural, but a foundation for effective and trustworthy governance.

Accountability in Village Fund Management Based on Responsiveness Variables

Responsiveness, as a critical component of accountability, refers to the local government's ability to meet the needs and expectations of its citizens. In the context of regional development in Bogor Regency, village funds are expected to be allocated based on local priorities such as infrastructure, health, and education. This alignment ensures that public spending addresses real community challenges.

The Inspectorate of Bogor Regency plays an active role in monitoring the utilization of village funds to ensure they are implemented effectively and remain aligned with community priorities. As emphasized by a senior auditor: *“We actively ensure that village funds are used effectively and precisely, especially to meet local needs such as infrastructure, health services, and education. Each program is monitored to ensure it delivers real benefits to the community and stays on track with its initial goals”*.

To support effective fund management, the Department of Village and Community Empowerment (DPMD) provides continuous guidance to village governments. These efforts include field mentoring, socialization sessions, and the integration of digital tools to enhance transparency and accuracy. According to the sub-coordinator of village revenue and assets at DPMD: *“We have conducted coaching for villages to ensure they use the village funds according to their actual needs and in compliance with regulations. We provide direct assistance and socialization, and we also utilize digital applications to support village fund management”*.

Village governments, such as Ciomas Rahayu and Kranggan, further reinforce accountability through inclusive forums like the Musyawarah Desa (village deliberation meetings), where residents actively contribute to planning and priority setting. Transparency in disclosing fund amounts, sources, and utilization plans has helped to build trust between local authorities and communities. Additionally, internal monitoring by the Village Consultative Body (BPD) supports corrective action to prevent misallocation and promotes adaptive governance.

In conclusion, responsiveness in village fund accountability in Bogor Regency manifests through timely supervision, inclusive planning, and adaptive policy implementation. It strengthens public trust by ensuring that governance is grounded not only in procedural compliance but also in genuine community engagement and service delivery.

Accountability in Village Fund Management Based on Permendagri No. 73/2020

Accountability in village fund management is essential for ensuring that government programs funded by public money are transparently planned, implemented, and reported. To support this, the Ministry of Home Affairs issued Permendagri No. 73 of 2020, guiding Regional Inspectorates in supervising village financial management through systematic and ongoing oversight.

Supervision includes not only corrective audits but also preventive guidance to strengthen village financial capacity and prevent misuse. Due to the large number of villages (416), audits are conducted using a sampling method, supported by digital tools like Siskeudes and SISWAKEUDES for monitoring and evaluation. As stated by a Senior Auditor at the Bogor Inspectorate: “Audits are conducted regularly on a sampling basis, supported by technology that facilitates budget monitoring. Our role is not just control but also guidance to improve village financial management”. Similarly, a Ministry official emphasized: “Inspectorate supervision ensures compliance and empowers villages to manage funds effectively using digital tools and guidance”.

In summary, supervision under Permendagri No. 73/2020 ensures accountable and transparent village governance by combining audit sampling, technology use, and capacity building, fostering sustainable public fund management.

5. Discussion

Strategic Implications

The management of village funds in Bogor Regency has notably advanced in applying key accountability principles, reflected both in policy frameworks and practical governance. Strengthening institutional capacity remains critical, as ongoing training is necessary to address gaps in regulatory understanding, financial reporting, and inter-agency coordination. Supervision mechanisms should be optimized by integrating risk-based audits supported by digital tools such as Siskeudes and Siswakeudes, which facilitate more efficient and structured oversight, including the evaluation of physical development projects.

Moreover, expanding meaningful public participation through village forums (Musdes) enhances transparency and legitimizes development decisions. The continuation and broader adoption of digital innovations like SIPANDA and SITANTI are essential to improve bureaucratic efficiency and financial control at the village level. Finally, replicating best practices exemplified by Ciomas Rahayu

Village's anti-corruption initiatives can foster a culture of integrity and accountability across villages, reinforcing good governance and reducing corruption risks.

Research Synthesis

This study explores village fund accountability in Bogor Regency using Koppell's framework—covering transparency, obligation, responsibility, control, and responsiveness. Data from interviews with village officials, DPMD, Inspectorate, and community members show generally good accountability, especially in transparency and participation, supported by digital tools like SIPANDA and SITANTI. Village governments comply with regulations, with active supervision from DPMD and Inspectorate. However, challenges remain in ensuring equal information access and inclusive community involvement. Some residents feel engaged, others less so, signaling a need for capacity building and more inclusive reporting.

Compared to previous studies (Zaenudin & Hamdani, 2023; Halisa et al., 2023; Mais et al., 2024; Diansari et al., 2022; Ardiani et al., 2021), this research offers a more comprehensive and integrated approach. It goes beyond compliance to emphasize the role of accountability in supporting participatory and sustainable village governance, contributing significantly to the understanding of effective village fund management in regional development.

6. Conclusions

Accountability in the management of village funds in Bogor Regency is influenced by several key factors. Transparency from village governments regarding fund receipt, planning, implementation, and reporting is essential. Community participation throughout development stages—from planning to evaluation—also plays a critical role. Internal and external oversight by the Inspectorate, DPMD, BPD, and Sub-district officials through regular audits, evaluations, and guidance helps maintain accountability. Additionally, the technical and administrative capacity of village officials, the use of digital technology for efficiency and transparency, regulatory compliance, and the commitment and integrity of village heads are crucial determinants of successful fund management accountability.

Strategies to address challenges include enhancing public transparency by broadening community access to financial information, strengthening participation in Village Deliberation Forums (Musyawarah Desa), and optimizing oversight functions by expanding audit coverage and developing community reporting systems. Continuous capacity building for village officials, full implementation of digital applications across villages, sustained regulatory compliance training, and recognition of villages with good governance are also identified as strategic steps forward.

To strengthen accountability in village fund management in Bogor Regency, a systematic and sustainable approach is essential. Village governments should expand transparency by utilizing digital media, information boards, and open, inclusive communication forums. Community involvement in planning and oversight must be

enhanced through more participatory and representative Village Deliberation Forums (Musyawarah Desa). Capacity building for village officials, particularly in financial reporting, digital systems use, and regulatory understanding, should be improved via comprehensive technical and managerial training.

Consistent guidance from DPMD and the Inspectorate is vital to maintain accountable governance quality. The full implementation of IT solutions like SIPANDA and SITANTI across all villages is recommended as part of transparent and efficient internal control systems, supported by strict training and monitoring. Furthermore, the regional government should establish incentive and appreciation systems for villages demonstrating good financial governance to foster positive competition. Finally, the supervisory role of BPD must be strengthened with administrative and regulatory support to ensure effective oversight and bridge community aspirations with village policy implementation.

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