
Strategic Accountability and Economic Optimization of Samisade Village Fund Program in Bogor Regency

Lubna Fadhilah ¹, Nurliah Nurdin ²

Abstract:

This study examines strategies to enhance accountability in the management of the One Billion One Village (Samisade) Program in Bogor Regency, Indonesia. The study is motivated by decentralization policies and the local government's efforts to accelerate rural development through Samisade (village infrastructure financial assistance). This research explores institutional and technical challenges that hinder the achievement of accountability in the implementation of the Samisade Program. This study adopts a descriptive qualitative approach through in-depth interviews and document analysis involving key stakeholders, such as village officials, the Department of Community Empowerment (DPMD), the Inspectorate, and the community. The findings indicate that low accountability is primarily caused by the uneven distribution of technological infrastructure among villages, limited availability of experts, and suboptimal human resource capacity in monitoring and evaluation. Furthermore, instances of misconduct and the involvement of village officials in legal cases were found, which further undermine the program's credibility. To address these issues, the study recommends strengthening human resource capacity in supervision, ensuring equal distribution of supporting technological infrastructure, and providing technical assistance through expert assignments in the villages. From a policy perspective, this study emphasizes the importance of responsive and participatory multi-layered supervision. Theoretically, the study contributes to strengthening sustainable village governance by linking institutional readiness, program implementation effectiveness, and public accountability. It concludes that with appropriate interventions in capacity, infrastructure, and supervision, the Samisade Program can become a credible and impactful tool for rural development.

Keywords : *Samisade, Village Infrastructure; Financial Assistance; Strategic Policies; Regional Development; Bogor Regency.*

Submitted: April 8, 2025, Accepted: May 8, 2025, Published: June 20, 2025

1. Introduction

Village development is one of the key aspects of sustainable and inclusive national development (Nurman, 2017). As the smallest unit of government, villages have strategic potential to drive economic growth and equitable distribution of welfare. The role of villages has become increasingly vital as the majority of Indonesia's population still resides in rural areas, which are centers for managing natural resources and local

¹ NIPA School of Administration, Jakarta, Indonesia. lubna.fadhilah76@gmail.com.

² NIPA School of Administration, Jakarta, Indonesia.

culture. Therefore, village development must be designed comprehensively and systematically to improve the quality of life in rural communities sustainably (Luturmas, 2022).

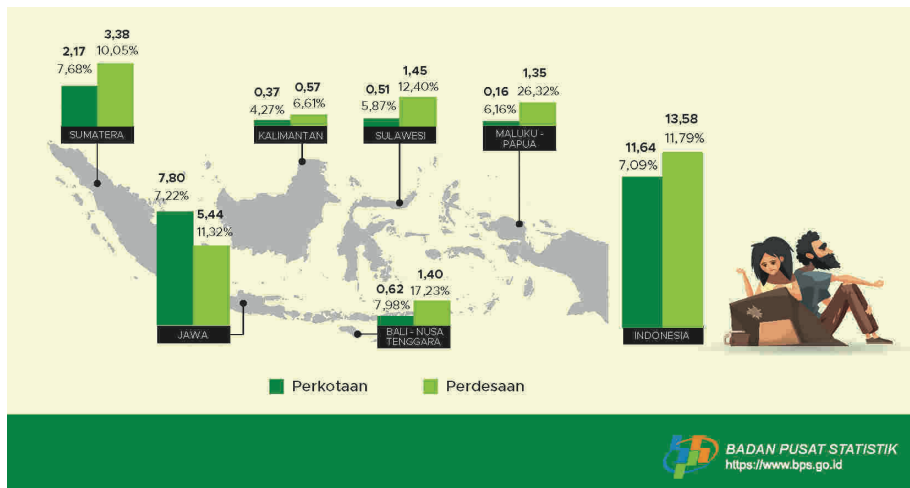


Figure 1. Number and Percentage of Poor Population by Island, March 2024

Source: BPS, 2024

However, village development faces various complex challenges, such as social and economic disparities between rural and urban areas, as well as the low capacity of human resources in villages (Muta'ali, 2016 in Diartika & Pramono, 2021). According to data from the Central Statistics Agency (2024), the poverty rate in rural areas is 11.79%, significantly higher than in urban areas, which stands at 7.09%. This indicates the need for more focused and effective development interventions to alleviate poverty and improve the quality of life in rural communities. Additionally, limited infrastructure and the lack of transparency in village fund management remain major obstacles to achieving the goals of village development.

Experiences from other countries can offer valuable lessons for Indonesia in advancing village development. For instance, South Korea's Saemaul Undong Movement since the 1970s has successfully built its villages quickly and effectively (Choi & Kee, 2024). This movement emphasizes enhancing village capacity through training, empowering local leaders, and strengthening the spirit of mutual cooperation. Transparency and accountability in fund management were key success factors of Saemaul Undong, which significantly spurred the economic and social advancement of villages (Goh, 2010).

Meanwhile, in Laos, the Poverty Reduction Fund (PRF) is a program focused on alleviating poverty in rural areas through a Community-Driven Development (CDD) approach (PRF Laos, n.d.; Vongsouphanh et al., 2020). This program places the community at the forefront of planning, implementing, and overseeing village development projects. The approach has successfully improved accountability and transparency in fund management, while strengthening community participation,

although challenges remain regarding financial management and technical capacity at the local level.

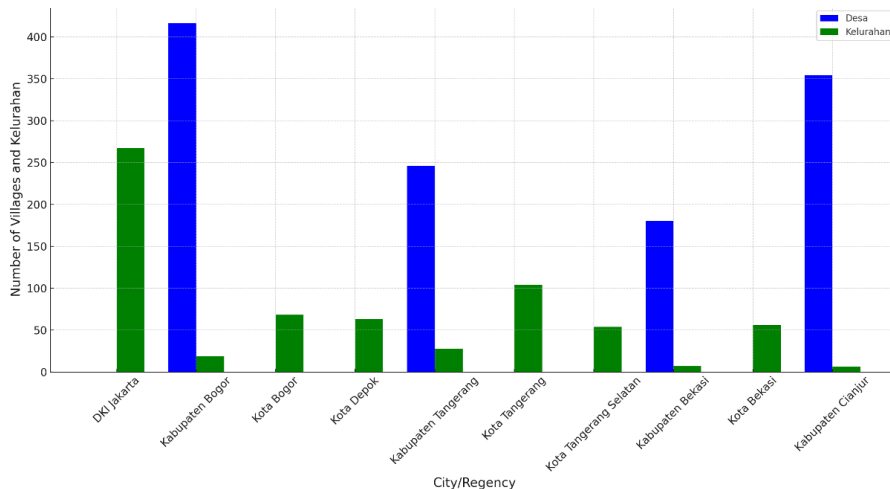


Figure 2. Number of Villages and Urban Wards in Regencies/Cities of Jabodetabekpunjur Area in 2023

Source: Researcher's Processed Results Based on BPS Data, 2024

In Indonesia, particularly in Bogor Regency, village development is a priority, given that this region has the highest number of villages in West Java Province (Central Statistics Agency of Bogor Regency, 2021). Bogor Regency holds significant potential as a buffer area for the capital city and as a new center for economic growth in surrounding regions (Trimarmanti, 2014). The local government of Bogor Regency initiated the Samisade program (One Billion One Village) to accelerate infrastructure development in villages by providing financial assistance of up to one billion rupiah per village annually.

Table 1. Output Of Village Infrastructure Financial Assistance Budget 2021-2024

TYPE OF INFRASTRUCTURE	2021	2022	2023	2024	GLOBAL OUTPUT	UNIT
Road	542,273	489,463	453,730	480,506	1,965,972	m
Bridge	452	518	375	226	1,571	m
Retaining Wall (TPT)	9,009	38,720	40,156	36,163	124,048	m
Drainage	4,297	16,283	16,649	12,872	33,834	m
Irrigation	1,700	5,365	4,900	5,746	17,711	m
PSAB	-	6	1	9	25	unit
Telecommunication Tower	14	1	6	-	21	unit
Economic Center	-	-	1	1	2	location
Village Office Rehabilitation	-	-	-	60	60	unit

Source: DPMD, 2025

The Samisade program has brought significant positive impacts on village development in Bogor Regency (DPMD of Bogor Regency, 2025). Through this program, village roads, irrigation systems, and other public facilities have drastically improved. Furthermore, the program contributed to achieving the target of zero underdeveloped villages by 2022, which is a highly commendable indicator of village development progress. However, these achievements must be matched with accountable and transparent fund management to ensure that the program's benefits are maximized and sustainable.

Despite its success, the management of Samisade funds faces several challenges, particularly in the areas of accountability, transparency, and community participation (Inspectorate of Bogor Regency, 2023). There is a potential risk of fund misuse that needs to be addressed through strict supervision and clear accountability mechanisms. Good governance must be a priority to ensure that village development proceeds not only rapidly but also effectively and on-target. Principles of good governance such as transparency, participation, and accountability need to be consistently applied throughout each stage of fund management.

Accountability in the management of village development funds is crucial due to the large budgets involved, which have the potential to lead to corruption or misuse (Gayatri et al., 2017; Dwiyanto, 2021). Supervision involving the government, the community, and independent oversight institutions must be strengthened to ensure the proper use of funds according to the planning and needs of the village community. Active community participation is also important as a form of social control and increased transparency, ensuring that the entire development process is accountable and open.

To address these gaps, this study focuses on two main dimensions. First, it uses the accountability theory by Salomo & Rahmayanti (2023) to systematically diagnose the institutional and procedural causes of low accountability in the management of Samisade funds in Bogor Regency. This framework, while widely used in accountability studies, is rarely applied specifically to village development fund management. Second, this study adopts John M. Bryson's SWOC theory to formulate practical, theory-based strategies aimed at improving accountability in Samisade fund management while strengthening governance and the sustainability of village development programs in the region (Hamidah et al., 2023).

The results of this research are expected to contribute meaningfully to the development of accountability models and community participation in village fund management. Thus, village development programs can run more effectively, efficiently, and sustainably, leading to real improvements in the welfare of rural communities. Moreover, the findings of this research can also serve as a reference for other local governments in Indonesia facing similar challenges and opportunities in village development. Based on these two frameworks, this study answers two main questions: (1) Why does the management of Samisade funds still face accountability issues in Bogor Regency? and (2) What strategies can be applied to improve the

accountability of Samisade fund management in Bogor Regency? By identifying the root causes and formulating strategic, context-specific solutions, this study aims to bridge the gap between policy and practice in Samisade fund management and provide meaningful contributions to both academic literature and local policy formulation.

2. Theoretical Background

Policy Review: The strengthening of accountability in village fund management, including the Samisade program in Bogor Regency, is supported by a series of key regulations from the national to the regional level. Law No. 6 of 2014 on Villages serves as the foundation for village autonomy, emphasizing local authority in planning, financial management, and community participation. This is reinforced by Ministerial Regulation No. 21 of 2020, which outlines guidelines for village development, focusing on transparency, accountability, and the use of village information systems. At the regional level, Regional Regulation No. 6 of 2018 of Bogor Regency strengthens the role of villages in financial management and oversight by the Village Consultative Body (BPD), while emphasizing village deliberations as a forum for participatory planning. Meanwhile, Regent Regulation No. 54 of 2023 provides technical guidelines for the management of Samisade funds, from proposal, verification, implementation, to supervision, with a focus on effectiveness, transparency, and integrity. These regulations collectively form a complementary policy framework that offers real opportunities for enhancing accountability in the participatory and sustainable management of Samisade funds.

Regional Development Theory: Regional development is a planned and sustainable process aimed at improving the quality of life for communities through the optimization of local potential and the involvement of stakeholders. According to Muluk (2013), the success of regional development depends on the capacity of local government institutions to formulate policies that are responsive, participatory, and contextual. In the framework of decentralization, local governments are expected to be initiators of democratic and accountable development, positioning the community as the primary actor. Accountability becomes a key pillar in regional development, where the government is accountable to the people, not just to central authorities. This requires the implementation of good governance principles, from planning to evaluation. An example of this is seen in the Samisade program in Bogor Regency, which channels funds directly to villages and demands transparent and participatory management. An effective development strategy must be supported by visionary leadership, responsive bureaucracy, and political commitment to build synergy between the government and the community (Muluk, 2013).

Public Accountability Theory: Public accountability is a fundamental element of good governance, particularly in the management of public funds at the village level. Salomo & Rahmayanti (2023) developed a comprehensive framework for accountability, covering four main dimensions: legal and ethical accountability, process accountability, program accountability, and policy accountability. Legal and ethical accountability refers to the obligation of public institutions to comply with

laws and regulations and carry out their duties with integrity to prevent corruption, collusion, and abuse of power. Process accountability emphasizes the importance of management systems, information, and administrative procedures that support the efficient, responsive, and transparent execution of tasks. Furthermore, program accountability assesses the extent to which a program effectively achieves its objectives and delivers optimal benefits compared to other policy alternatives. Lastly, policy accountability demands accountability for the long-term consequences of every policy decision and the involvement of the community in the decision-making process. This framework is relevant in the context of the implementation of the Samisade program, where villages, as implementers, are required to manage public funds responsibly and transparently to the public. By applying the accountability principles of Hopwood and Tomkins, local governments can ensure that every stage of village development programs adheres to principles of transparency, efficiency, and social legitimacy (Salomo & Rahmayanti 2023).

The Samisade Program (One Billion One Village): As a concrete form of regional fiscal intervention, the Samisade program, or Village Infrastructure Financial Assistance in Bogor Regency, serves as a bottom-up, participatory local development strategy. According to the regulations of the DPMD Bogor Regency (2022), this assistance aims to accelerate village infrastructure development to strengthen the local economic foundation, expand accessibility, and improve public services. With assistance ranging from IDR 200 million to IDR 1 billion per village annually, Samisade not only increases the fiscal capacity of villages but also encourages development planning that is responsive to the needs of the community, as outlined in the Village Medium-Term Development Plan (RPJMDes) and the Village Work Plan (RKPDDes).

The priority allocation of funds is focused on the development of roads, bridges, and other basic infrastructure that supports access to tourist areas, economic zones, and border regions. However, the success of this program heavily depends on the quality of governance and public accountability. This constitutes the core challenge of the Samisade program implementation. Based on preliminary evaluations and findings from the Inspectorate, several issues have emerged, such as the unequal capacity of human resources and infrastructure between villages, as well as the potential for overlapping funding with other programs. Additionally, there are concerns regarding the misalignment of target activities, delays in fund disbursement, and the suboptimal monitoring mechanisms, all of which could hinder the program's effectiveness and reduce public trust in its implementation.

To address these issues, the Bogor Regency Government has formed a Verification Team consisting of district elements, P3MD, and relevant regional officials. This team is tasked with verifying all stages of the process, from planning and budgeting to fund disbursement and implementation. However, the effectiveness of this team is highly influenced by the availability of human resources, adequate reporting information systems, and consistent field monitoring. In terms of accountability, the poorly structured reward and punishment mechanisms also pose a challenge. Without a clear

system of incentives and sanctions, as well as active community participation in social oversight processes, the risks of budget mismanagement and inefficiency remain. Therefore, optimizing Samisade requires a holistic approach that integrates budget transparency, strengthening the institutional capacity of villages, and ensuring community involvement throughout the entire policy cycle.

Theoretical Framework: This research is built upon two main theoretical approaches the public accountability theory by Hopwood and Tomkins year 1984 and the SWOC (Strengths, Weaknesses, Opportunities, Challenges) strategic analysis framework by Bryson year 2004 (Salomo & Rahmayanti 2023). Both theories are used integratively to analyze the root causes of low accountability in the management of Samisade funds and to formulate adaptive and participatory strategies for its improvement.

Conceptually, public accountability according to Hopwood and Tomkins is not merely technical reporting on budget usage, but rather a complex social process filled with political dynamics. Accountability is viewed as a mechanism that connects public actors with the communities they serve through systems of reporting, oversight, and justifications for the decisions and actions taken. They emphasize that accountability includes communicative, participatory, and reflective dimensions, meaning that public accountability should open a space for dialogue between the government and citizens, allowing the community to assess, critique, and influence the direction of policies and resource management (Salomo & Rahmayanti 2023)

In the context of village fund management, particularly the One Billion One Village (Samisade) program in Bogor Regency, this approach is relevant to understand that oversight and reporting cannot remain limited to administrative aspects but must touch on community involvement, institutional integrity, and the building of public trust (Romzek & Dubnick, 1987). Low accountability is not only about a weak audit system but also results from limited meaningful interactions between state actors and village citizens.

To develop an effective strategy for improving accountability, this research uses the SWOC (Strengths, Weaknesses, Opportunities, Challenges) approach from John M. Bryson (2004), which is a contextual development of the more traditional SWOT model for public sector organizations. Bryson (2018) asserts that SWOC analysis is not merely a technocratic tool, but a strategic, deliberative, and participatory process, where stakeholders are invited to engage in dialogue to recognize the organization's internal and external positioning. The change in terminology from threats to challenges shows that challenges in the public sector should be viewed as opportunities to create value, not just obstacles to avoid.

Within this framework, strengths could include regulations that support village financial transparency and regional political commitment; weaknesses might involve the low technical capacity of personnel, weak digital reporting systems, and a lack of understanding of governance; opportunities include the penetration of information technology for public oversight, increased community digital literacy, and support

from non-governmental organizations; while challenges include bureaucratic resistance to change, potential conflicts of interest, and risks of corruption at the local level (Bryson, 2004).

By combining these two approaches, this research views that the strategy to improve Samisade fund accountability must be based on a deep understanding of the local context, mapping institutional capacity, and multi-stakeholder involvement, rather than solely focusing on tightening controls or administrative reporting. The strategy developed must foster distinctive competencies, such as active transparency, digital reporting innovation, and an organizational culture that is pro-accountability, as suggested by Bryson (2004) to create a strategic advantage that is difficult to replicate and sustainable.

Thus, this theoretical framework not only explains the root causes of accountability issues in village fund management but also provides a conceptual foundation to design strategic interventions that are responsive, participatory, and have long-term impact.

3. Methodology

This study employs a qualitative descriptive method to explore accountability practices in the Samisade fund management system in Bogor Regency (Hasibuan & Sutrisno, 2017). The qualitative approach was chosen because it is able to explain the complexity and dynamics of accountability practices that cannot be adequately captured through a quantitative approach, and it allows the researcher to interpret the meanings attributed by the actors to the social phenomena being studied (Creswell & Poth, 2018; Silverman, 2016 in Ellis & Hart, 2023). The main data collection techniques used in this study are semi-structured interviews and document analysis. These two techniques are used complementarily to enable data triangulation, which strengthens the depth and credibility of the research findings. Interviews were conducted in a comfortable and natural environment to build trust with the informants, so they could openly share their views regarding the management, implementation, and oversight of Samisade funds.

A total of eight key informants were purposively selected based on their strategic roles and relevance to the governance of Samisade funds. These informants include representatives from the Department of Community Empowerment and Villages, the Inspectorate, the Economic Development Section (Kasi Ekbang) from two districts (Gunung Putri and Ciampea), village officials (Karanggan and Cihideung Ilir), members of the Village Consultative Body (BPD), and an academic expert in regional development. Each informant provides a unique perspective on the challenges, successes, and policy implications in the management and oversight of these village funds. To support primary data, document analysis was conducted by reviewing regulations, official government reports, and relevant information from mass media and online sources (Sugiharto, 2020). This approach provides a broader context and allows for cross-validation of the findings from the interviews.

The data analysis process was carried out through stages of data reduction, data presentation, and systematic conclusion drawing. Data reduction was performed by selecting and simplifying raw data from field notes and interview transcripts to extract the most relevant information for the research focus (Andriani & Zulaika, 2019). The data was then presented in the form of narratives, charts, and relationships between categories, making it easier to understand the factors influencing the accountability of Samisade fund management. By integrating various sources and applying methodological rigor, this research is expected to formulate strategic recommendations that support the enhancement of accountability and transparency in the management of Samisade funds for the welfare of the community in Bogor Regency.

4. Empirical Findings/Result

This research examines strategies to enhance the accountability of Samisade fund management in Bogor Regency using the public accountability theory by Hopwood and Tomkins and the SWOC strategy framework by John M. Bryson. The theoretical approach by Hopwood and Tomkins, which divides accountability into four key dimensions—legal and ethical accountability, process accountability, program accountability, and policy accountability—serves as the foundation for understanding the dynamics and challenges of public fund management. The SWOC framework becomes a strategic tool to formulate steps for improving accountability based on an analysis of existing strengths, weaknesses, opportunities, and threats.

Legal and Ethical Accountability: Institutional Framework, Oversight, and Organizational Culture

Hopwood and Tomkins emphasize that legal and ethical accountability requires public institutions to strictly adhere to regulations and carry out their duties with high integrity to prevent the abuse of authority. Findings indicate that the policies and regulations for managing Samisade funds in Bogor Regency are formally established and provide a strong legal foundation. However, the oversight practice by the Inspectorate remains limited to end-of-term audits, which are more repressive in nature and create a perception of oversight as a fearful process. This suggests a gap in the implementation of legal and ethical accountability, particularly related to the limited provision of preventive guidance and educational support.

The absence of the Inspectorate's proactive involvement in technical assistance and consultations has led to the risk of deviations due to village officials' lack of understanding of the applicable financial regulations. From the perspective of Hopwood and Tomkins, this highlights the need for a transformation in the culture of oversight, shifting from reactive auditing to proactive and educational oversight that ensures legal compliance while building trust. A recommendation from the informants to legalize the Inspectorate's consultation services from the outset of the program is a strategic step to strengthen legal and ethical accountability in a systematic way.

Furthermore, a healthy and corruption-free organizational culture should be promoted through clear reward and punishment mechanisms, such as the implementation of “Samisade Awards” and defined sanctions. This aligns with Hopwood and Tomkins’ emphasis that the ethical aspect of accountability requires the application of integrity values and the avoidance of malpractice, which is highly dependent on the attitude and behavior of the organization.

Process Accountability: System Effectiveness, Human Resources, and Technology Infrastructure

Process accountability, according to Hopwood and Tomkins, refers to the effectiveness of information systems, management, and administrative procedures in supporting the efficient and responsive execution of tasks. In the context of Samisade, routine evaluations conducted by the Department of Community Empowerment (DPMD), involving district offices, BPKAD, the Inspectorate, and DPUPR, reveal that a monitoring system is in place but still faces several challenges.

One of the main weaknesses is the limitation of human resources with technical competencies, particularly civil engineering professionals, which are critical for overseeing and implementing infrastructure projects. The absence of technical experts at the district level has resulted in ineffective oversight, posing risks of inefficiencies and errors that can undermine the process. This indicates a gap in process accountability that needs to be addressed promptly by strengthening the technical human resources available.

Furthermore, the disparity in technology infrastructure between villages, caused by the vast size of Bogor Regency and its diverse geographical characteristics, presents a significant barrier to smooth reporting and transparency. This disparity hinders the speed and accuracy of administrative processes and reporting, thereby reducing the quality of process accountability. Therefore, investment in equalizing access to technology and providing digital training represents a strategic opportunity to enhance overall process accountability.

Program Accountability: Effectiveness and Achievement of Objectives

The dimension of program accountability focuses on the success of a program in achieving its set objectives and considering the use of the best available options. The research findings show that the planning process for the Samisade program already involves community participation through village development planning meetings (musrenbangdes), which serves as a key strength in ensuring that the program aligns with the needs and aspirations of the community.

However, the limited capacity of human resources in monitoring and evaluation, particularly at the district level, poses a barrier to optimal oversight of program outcomes. Inadequate monitoring can lead to a lack of transparency and program accountability, making it difficult to assess the effectiveness of fund utilization and the impact of development.

Enhancing the capacity of monitoring and evaluation human resources, as well as ensuring the presence of adequate technical expertise, can improve this dimension by providing valid and accurate information for the continuous improvement of the program.

Policy Accountability: Transparency, Legitimacy, and Long-term Impact

Policy accountability demands that the policies implemented must be publicly accountable and consider their long-term consequences. The involvement of the community in the planning and implementation of the program through the *musrenbangdes* mechanism, along with responsiveness to community complaints, indicates efforts to strengthen this dimension (Hamidah et al., 2023).

Anti-corruption outreach that has been conducted over the past two years is also a positive indicator in building the legitimacy and transparency of policies. However, the cultural resistance within the bureaucracy, which still relies on final audits and lacks the clear application of sanctions and rewards, remains a challenge that needs to be addressed in order to ensure that policy accountability is both effective and sustainable.

Integration of the SWOC Framework in Accountability Enhancement Strategy

Bryson's SWOC framework provides a systematic tool for formulating strategies based on the strengths, weaknesses, opportunities, and challenges identified, referring to the public accountability dimensions of Hopwood and Tomkins.

Table 2. SWOT Analysis of Village Fund Management Accountability Dimensions

Accountability Dimension	Strengths	Weaknesses	Opportunities	Challenges
Legal and Ethical	Structured policies; anti-corruption education and outreach	Inspectorate involvement only at the final stage; repressive oversight culture	Early involvement of inspectorate; implementation of reward and punishment system	Bureaucratic cultural resistance; absence of clear sanctions
Process	Regular cross-sector evaluations	Limited technical human resources; technological disparities	Development of technical civil servants; technology improvements	Wide and diverse geographic area; shortage of M&E personnel
Program	Community involvement through <i>musrenbangdes</i>	Low capacity in monitoring and evaluation	Capacity building for human resources; availability of technical consultation	Potential for implementation inefficiencies
Policy	Transparent planning; responsiveness to public complaints	Lack of effective reward and punishment mechanisms	Establishment of incentive systems; anti-corruption awareness programs	Reliance on final audits; resistance to systemic change

Source: Researcher's Processed Data, 2025

5. Discussion

This study reveals that strategies to enhance the accountability of Samisade fund management in Bogor Regency can be effectively analyzed through Hopwood and Tomkins' public accountability theory—comprising four key dimensions: legal and ethical, process, program, and policy accountability—combined with Bryson's SWOC strategic framework. In the legal and ethical dimension, although regulations governing fund management are well-established and provide a solid legal foundation, oversight by the Inspectorate remains reactive, occurring only at the end of the program. This creates a repressive oversight culture rather than one based on prevention and education. Such conditions highlight a gap in ethical accountability, which, according to Hopwood and Tomkins, is closely tied to organizational culture. These findings align with Afifi, Mulyanto, and Nugroho (2021), who emphasize the importance of proactive and educational internal control in managing village funds. A key recommendation from stakeholders to institutionalize the Inspectorate's consultative role from the beginning of the program is a strategic step toward systematically strengthening legal and ethical accountability.

In terms of process accountability, the main weaknesses identified include limited technical human resources—particularly in civil engineering—and disparities in digital infrastructure among villages, which hinder effective project monitoring and timely administrative reporting. These issues reflect a deficiency in process accountability, which requires robust information systems and management procedures. This is consistent with Erica, Ratiyah, and Shah (2025), who highlight how the quality of public financial management depends on the capabilities of human resources and technological support. Addressing this through technical training and digital infrastructure development represents a strategic opportunity. In the program accountability dimension, community participation via village development planning meetings (*musrenbangdes*) serves as a major strength in aligning initiatives with local needs. However, limited capacity for monitoring and evaluation, especially at the sub-district level, obstructs the measurement of program effectiveness and fund utilization. This supports findings by Azikah et al. (2023), who identify similar challenges in financial management within Bogor's villages. Thus, enhancing the capacity of monitoring personnel is critical to strengthening program accountability.

Lastly, policy accountability is reflected through community involvement and responsiveness to complaints, indicating efforts toward transparency and legitimacy, as also emphasized by Hamidah et al. (2023). Nevertheless, challenges persist in the form of bureaucratic resistance to change and a heavy reliance on final audits, without a clear system of rewards and sanctions. Raharja et al. (2019) and Michael, Uygur, and Napier (2024) similarly stress the need for strong institutional integrity and internal controls in the public sector. Integrating these insights into the SWOC framework allows for the formulation of actionable strategies, including institutionalizing collaborative and educational oversight, enhancing technical and monitoring capabilities, improving technological access, and fostering an anti-corruption organizational culture that is participatory and outcome-oriented.

6. Conclusions

This study shows that the low accountability in the management of the Samisade Program funds in Bogor Regency is caused by a combination of institutional, technical, and bureaucratic cultural challenges. The findings reveal that while regulations and formal systems are in place, the implementation on the ground still faces limitations in technology infrastructure, a lack of technical experts, and suboptimal human resource capacity in monitoring and evaluation. Additionally, the weakness of preventive oversight and the ongoing occurrence of deviations and legal cases indicate that a strong culture of accountability has not yet been established.

By applying the public accountability theory of Hopwood and Tomkins alongside Bryson's SWOC strategy framework, this study identified several governance gaps and critical areas that require strategic improvements in the management of the Samisade Program. These include institutional weaknesses, insufficient oversight mechanisms, and limited community engagement. Strengthening the capacity of officials, enhancing the effectiveness of oversight systems, and fostering meaningful community participation are essential strategies to improve accountability in public fund management at the village level.

Theoretically, this study contributes to the development of sustainable village governance by emphasizing the importance of institutional integration, social participation, and a responsive oversight system. With appropriate institutional reforms and a sustainable participatory approach, the Samisade Program has the potential to become a model of accountable, inclusive, and impactful rural development, significantly benefiting the welfare of rural communities.

Based on the analysis and integration of the public accountability theory by Hopwood and Tomkins and Bryson's SWOC framework, several strategic recommendations can be proposed to enhance the accountability of Samisade fund management in Bogor Regency. First, strengthening legal and ethical accountability is crucial by formally and systematically establishing consultation and mentoring services from the Inspectorate from the start of the program's implementation. This approach is expected to shift the oversight culture, which has traditionally been repressive, into an educational and preventive form of oversight, thereby building trust between village officials and the auditors. In addition, the implementation of a clear reward and punishment system is necessary to encourage a shift in bureaucratic culture towards greater accountability, preventing corruption and maladministration.

Furthermore, improving process accountability should be done by strengthening human resource capacity, particularly through the recruitment and placement of technical civil servants (ASN) at the district level who will serve as consultants and project supervisors. Intensive training for personnel responsible for monitoring and evaluation is also an urgent need to enhance the quality of oversight in program implementation. Equal access to technology infrastructure and the enhancement of digital capacity in villages should also be given serious attention to ensure reporting

and oversight are conducted quickly, accurately, and transparently, especially considering the vast and diverse geography of Bogor Regency.

Additionally, to improve program accountability, monitoring and evaluation capacity must be strengthened with adequate technical support to ensure effective and efficient fund utilization is well supervised. Community involvement in the program evaluation process needs to be expanded to reinforce social oversight mechanisms that are effective and responsive to the needs and aspirations of the community. Finally, strengthening policy accountability must be carried out by enhancing transparency mechanisms and community participation in decision-making and complaint management. These efforts must be balanced by encouraging a cultural shift in bureaucracy that places ongoing, responsive oversight as an integral part of good village governance.

By implementing these recommendations in a coordinated and consistent manner, it is expected that the accountability of Samisade fund management will significantly improve, thereby supporting the realization of transparent, accountable, and sustainable village development.

References:

- Afifi, Z., Mulyanto, M., & Nugroho, D. H. (2021). The effect of internal control system on village fund management accountability: Empirical study in Kudus Regency. *Jurnal Magister Administrasi Publik (JMAP)*, 1(2), 155–161. <https://doi.org/10.31629/jmap.v1i2.3738>
- Andriani, U., & Zulaika, T. (2019). Peran perangkat desa dalam akuntabilitas pengelolaan dana desa. *Jurnal Akademi Akuntansi*, 2(2), 119–144.
- Azikhah, R. M. J., Syaukat, Y., Arsyianti, L. D., Indupurnahayu, I., & Aminda, R. S. (2023). Village financial management strategy in improving village financial performance in Bogor District. *Jurnal Manajemen*, 14(3). <https://doi.org/10.32832/jm-uika.v14i3.14331>
- Bryson, J. M. (2004). *Strategic planning for public and nonprofit organizations: A guide to strengthening and sustaining organizational achievement* (3rd ed.). Jossey-Bass.
- Choi, Y., & Kee, Y. (2024). The nature of Saemaul Undong as a rural development strategy: Topic modelling and text mining analysis. *Iberoamerican Journal of Science Measurement and Communication*, 4(1), 1–11. <https://doi.org/10.47909/ijsmc.90>
- Diartika, F., & Pramono, R. W. D. (2021). Program pembangunan kawasan perdesaan: Strategi pengembangan desa berbasis keterkaitan desa–kota. *Jurnal Pembangunan Wilayah dan Kota*, 17(4), 372–384.
- Dwiyanto, A. (2021). *Mewujudkan good governance melalui pelayanan publik*. Yogyakarta: UGM Press.
- Ellis, J. L., & Hart, D. L. (2023). Strengthening the choice for a generic qualitative research design. *The Qualitative Report*, 28(6), 1759–1768. <https://doi.org/10.46743/2160-3715/2023.5474>

- Erica, D., Ratiyah, R., & Shah, S. M. A. R. (2025). Analysis of public sector financial performance with the value for money approach in Bogor Regency. *Journal of Asset Management and Public Economy*, 4(1). <https://doi.org/10.12928/jampe.v4i1.11566>
- Gayatri, I. P. A., Latrini, M. Y., & Widhiyani, N. M. (2017). Akuntabilitas pengelolaan dana desa. *Jurnal Ilmu Sosial dan Humaniora*, 6(2), 101–109.
- Goh, C. B. (2010). *Education and development in East Asia: Lessons for Indonesia*. ADB Publication.
- Hamidah, S. N., Zakaria, A., & Armeliza, D. (2023). Accountability and transparency of village fund management in Gunung Putri Village, Gunungputri District, Bogor Regency. *International Student Conference on Business, Education, Economics, Accounting, and Management (ISC-BEAM)*. <https://doi.org/10.21009/ISC-BEAM.011.11>
- Hasibuan, C. F., & Sutrisno. (2017). Identifikasi tingkat kualitas pelayanan jasa pendidikan dengan menggunakan servqualdi fakultas teknik universitas x. *Spektrum Industri*, 15(1), 19–25. <https://doi.org/10.12928/si.v15i1.6177>
- Luturmas, Y. (2022). Religion, customs, and village government in collaborating the pillars of rural development. *Daengku: Journal of Humanities and Social Sciences Innovation*, 2(4), 440–447.
- Michael, S., Uygun, S., & Napier, C. (2024). Enhancing fraud prevention and internal control: The key role of internal audit in public sector governance. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2382389>
- Muluk, K. (2013). *Peran pemerintah daerah dalam pembangunan Indonesia*. Malang: UB Press.
- Nurman, N. (2017). Program pelestarian dan nilai ekonomis rumah adat masyarakat Osing. *Indonesian Journal of Islamic Economics and Business*, 2(2), 43–57.
- Raharja, E. L., Baga, L. M., & Falatehan, A. F. (2019). Strategi peningkatan akuntabilitas kinerja instansi pemerintah Kota Bogor. *Jurnal Manajemen Pembangunan Daerah*, 10(2). https://doi.org/10.29244/jurnal_mpd.v10i2.27787
- Salomo, R. V., & Rahmayanti, K. P. (2023). Progress and institutional challenges on local governments performance accountability system reform in Indonesia. *SAGE Open*, 13(3). <https://doi.org/10.1177/21582440231196659>
- Sugiharto, R. (2020). Analisis faktor-faktor dominan manajemen risiko terhadap kinerja keuangan proyek tahap konstruksi. *Jurnal Teknik Sipil Dan Lingkungan Universitas Nusa Putra (J-Teslink)*, 1, 1–11.
- Trimarmanti, T. K. E. (2014). Evaluasi perubahan penggunaan lahan kecamatan di daerah aliran sungai Cisadane Kabupaten Bogor. *Jurnal Wilayah dan Lingkungan*, 2(1), 55–72.
- Vongsouphanh, A., Phounvisouk, L., & Khanyavong, K. (2020). The 16-Year experiences of Poverty Reduction Fund in community-driven development in rural Laos. *Poverty Reduction Fund, Ministry of Agriculture and Forestry, Lao PDR*.