

Accountability in Village Fund Management: A Qualitative Study of Transparency, Responsibility, Control, and Responsiveness in Tilango District, Gorontalo Regency

Kartin Dauhi¹, Rustom Tohopi², Fenti Prihatini Tui³, Alexander H. Badjuka⁴

^{1,2,3,4} Gorontalo State University, Indonesia

Email: kartinsdauhi@mahasiswa.ung.ac.id, rustam@ung.ac.id, fenti@ung.ac.id, abadjuka@ung.ac.id

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Corresponding Email:

kartinsdauhi@mahasiswa.ung.ac.id

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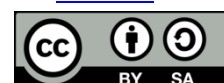
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ABSTRACT

This study examines the implementation of accountability in the management of village funds in Tilango District, Gorontalo Regency, Indonesia. The research adopts a qualitative descriptive approach within the constructivist paradigm to understand how local actors interpret and apply accountability principles in daily administrative practice. Data were collected through interviews, observations, and document analysis from village officials, community representatives, and government facilitators. The findings reveal that accountability mechanisms have been implemented but remain procedural and fragmented across five dimensions: transparency, responsibility, control, answerability, and responsiveness. Transparency is limited to formal disclosure, while responsibility is constrained by low administrative capacity. Control mechanisms are reactive rather than preventive, and accountability reports are often treated as bureaucratic requirements rather than reflective evaluations. Responsiveness to community aspirations is inconsistent, with limited follow-up on participatory decisions. These findings confirm that accountability in Tilango District demonstrates administrative adequacy but low substantive quality, aligning more with compliance than with participatory and performance-based governance. Theoretically, the study expands Aman et al.'s (2013) accountability framework within the context of Good Governance and New Public Management (NPM). Practically, it recommends capacity building, stronger preventive monitoring, and greater community engagement to improve financial transparency and institutional trust.

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INTRODUCTION

Indonesia's national development agenda, as mandated in Law No. 25 of 2004 on the National Development Planning System, aims to improve public welfare, reduce poverty, and ensure social justice. Despite these ambitions, rural poverty remains a persistent issue. Development programs in rural areas have therefore focused on community empowerment, expanding access to health and education, and strengthening local infrastructure (Hermanto, 2018; Hapsoro & Bangun, 2020). This integrated approach seeks not only to boost economic growth but also to promote equitable and sustainable welfare distribution.

To realize this goal, the government allocates Village Funds (Dana Desa) as stipulated in Law No. 6 of 2014 on Villages and Government Regulation No. 60 of 2014. These funds are distributed through the state budget (APBN) to district and village levels, with allocations determined by population (30%), area size (20%), and poverty rate (50%). Such funding mechanisms are intended to promote equality, accelerate local development, and empower rural communities (Prasetyo et al., 2023).

However, the increasing amount of village funding has not always been accompanied by effective management and accountability. The Indonesian Corruption Watch (ICW) has reported widespread irregularities ranging from budget mark-ups and embezzlement to falsified financial statements (Anita & Iqbal, 2024). Weak administrative capacity, insufficient community participation, and poor transparency systems often exacerbate these issues. This condition challenges the fundamental principles of good governance, which emphasize transparency, efficiency, and accountability (Government Regulation No. 60 of 2014).

Gorontalo Regency, including Tilango District, illustrates these broader national challenges. Despite consistent fund disbursement between 2016 and 2023 rising from IDR 45.6 billion to over IDR 68 billion (BPS, 2024) the implementation of accountability mechanisms remains inconsistent. Preliminary field interviews with Tilango officials revealed several problems: (1) limited human resource capacity among village administrators, (2) weak community participation in budget discussions, (3) inadequate information systems, (4) a bureaucratic culture resistant to transparency, and (5) insufficient financial management skills. These weaknesses undermine the quality of financial reporting and create risks of fund misuse.

As stated by Abidin (2015), village autonomy should encourage independent governance and fiscal responsibility. Yet, the gap between regulation and implementation persists. Hence, strengthening accountability mechanisms covering transparency, responsibility, control, and responsiveness becomes essential to ensure that village funds serve their developmental purpose.

This research focuses on "Accountability in Village Fund Management in Tilango District, Gorontalo Regency." The study addresses five sub-focus areas derived from the accountability dimensions proposed by Aman, Al-Shbail, and Mohammed (2013):

1. Transparency in village fund management;
2. Accountability mechanisms for budget utilization;
3. Control and monitoring processes;
4. Responsibility in financial management and reporting;
5. Responsiveness toward community needs and feedback.

The main objective is to examine how these five dimensions manifest in practice within Tilango's village fund administration and how they reflect the principles of New Public Management and Good Governance.

Theoretically, this study contributes to the broader discourse on public administration and fiscal accountability, providing an empirical reference for understanding accountability dimensions in rural fiscal management. It builds upon Mulgan's (2000) conceptualization of public accountability as a mechanism for evaluating public officials' performance against established expectations.

Practically, the findings are expected to guide policymakers and local administrators in improving financial transparency and community participation in budget governance. Strengthening public involvement aligns with Pope's (2006) anti-corruption framework, which emphasizes transparency, fairness, and procedural integrity.

Previous studies (e.g., Ika Asmawati & Prayitno Basuki, 2019; Prasetyo et al., 2023; Romadhon & Nawawi, 2024) have examined village fund management primarily in terms of financial performance or corruption risks. Yet, few have conducted an in-depth analysis that integrates all five accountability dimensions at the micro-administrative level. This research fills that gap by contextualizing accountability within the socio-cultural and institutional realities of Tilango District, a region representing both the challenges and opportunities of decentralized rural governance in Indonesia.

METHOD

Research Approach and Design

This study used a qualitative descriptive method within the constructivist paradigm. This approach helps to understand social reality based on people's experiences and interpretations rather than through numbers or statistics. As Creswell (2014) explained, qualitative research aims to explore meanings that individuals or groups assign to a social problem.

The descriptive design allowed the researcher to describe in detail how accountability works in managing village funds in Tilango District, Gorontalo Regency. The focus was not to test hypotheses but to explore real practices, perceptions, and challenges faced by village officials and communities. A qualitative descriptive method is suitable when the goal is to portray facts and events as they naturally occur (Creswell, 2014; Moleong, 2017).

Research Location and Context

The research took place in Tilango District, Gorontalo Regency, which consists of several villages that receive Village Fund (Dana Desa) every year. This location was chosen *purposively* because it represents typical governance and accountability issues in rural Indonesia. According to data from BPS (2024), Tilango shows diverse socio-economic conditions, uneven development results, and administrative challenges in financial reporting. These conditions make it an ideal site for studying how accountability is applied at the village level.

Data Sources and Participants

The study used primary and secondary data.

1. Primary data came from interviews with key informants such as village heads, treasurers, administrative staff, members of the Village Consultative Body (BPD), and community representatives.

2. Secondary data included official reports, financial documents, meeting minutes, and related policies.

Informants were selected through purposive sampling, meaning participants were chosen based on their relevance to the research objectives. According to Sugiyono (2019), "*purposive sampling involves selecting individuals who are most knowledgeable about the topic being studied*". The total number of participants depended on the principle of data saturation, where new interviews no longer produced new information (Guest, Bunce, & Johnson, 2006).

Data Collection Techniques

Three techniques were used to collect data:

1. Interviews: Semi-structured interviews were conducted to explore participants' understanding of transparency, responsibility, and responsiveness in managing village funds.
2. Observation: The researcher observed activities such as administrative meetings, fund allocation, and community discussions to compare real practices with official procedures.
3. Documentation: Relevant documents, such as financial reports and regulations, were reviewed to support and confirm findings from interviews and observations.

Using multiple data collection methods allows researchers to verify and enrich the data obtained from different sources (Moleong, 2017).

Data Analysis Procedures

Data were analyzed using Miles and Huberman's (2014) interactive model, which includes three main stages:

1. Data Reduction – simplifying and organizing the raw data into key themes,
2. Data Display – presenting the organized information in tables or charts, and
3. Conclusion Drawing – identifying patterns and relationships, and confirming them through continuous verification.

As Miles and Huberman (2014) stated, "*qualitative analysis is a continuous, iterative process of data condensation, display, and conclusion drawing*". This method helps ensure that findings are grounded in real data and that interpretations are consistent with the evidence collected from the field.

Trustworthiness and Data Validation

To ensure data validity and credibility, this research applied triangulation, member checking, and peer review techniques as suggested by Lincoln and Guba (1985).

1. Triangulation compared results from interviews, observations, and documents to confirm consistency.
2. Member checking asked participants to review the researcher's interpretations to ensure accuracy.
3. Peer review allowed discussions with academic supervisors to maintain objectivity.

Triangulation and member checking help improve credibility by confirming that the researcher's interpretation truly reflects participants' experiences (Lincoln & Guba, 1985).

Ethical Considerations

All participants were informed about the purpose of the study, and their participation was voluntary. They were assured of confidentiality, and pseudonyms

were used to protect their identities. The study complied with ethical guidelines from the Ministry of Education, Culture, Research, and Technology of Indonesia.

RESULT AND DISCUSSION

The results are organized according to the five accountability dimensions introduced by Aman, Al-Shbail, and Mohammed (2013) transparency, responsibility, control, answerability, and responsiveness. Data were drawn from interviews, direct observations, and document reviews conducted in Tilango District, Gorontalo Regency, between March and May 2024.

Transparency

Interviews with several village officials revealed that financial transparency is only partially practiced. Budget realization data are displayed publicly on information boards and discussed during community meetings; however, detailed financial reports remain inaccessible to most villagers.

A village treasurer (Interview, Tilango, April 2024) stated:

“We usually put the budget realization on the information board, but detailed spending is only discussed during internal meetings.”

This reflects that transparency efforts are visible but still administrative and irregular. Observation confirmed that most villages update their boards only once a year, limiting the public’s access to up-to-date financial information.

Transparency in Tilango tends to be procedural rather than substantive; it satisfies administrative rules but does not guarantee sustained public oversight (Mardiasmo, 2018).

Responsibility

Findings indicate that village officials understand their formal duties, but administrative and technical competence remains limited. Many rely on guidance from sub-district facilitators to prepare financial reports.

A village secretary (Interview, Tilango, April 2024) remarked:

“We follow the instructions from the sub-district when making reports because some staff are not familiar with the financial application.”

This dependence restricts initiative and reduces individual accountability. Delays in report submission were also noted due to incomplete documentation and limited digital literacy among staff members.

Responsibility in Tilango’s financial administration remains constrained by human resource capacity and reliance on external supervision.

Control and Oversight

Both internal and external control mechanisms operate in Tilango’s villages. Internal control is conducted by village heads and treasurers, while external oversight involves the District Inspectorate and community representatives.

Interview evidence shows that internal control is mostly reactive. A community representative (Interview, Tilango, May 2024) explained:

“Oversight meetings are usually held after the funds have been used, not before the spending.”

Observations confirmed that many villages do not have formalized monitoring systems. Reports sent to the district government typically emphasize financial compliance without assessing developmental outcomes.

Effective control systems in rural governance should combine preventive and corrective mechanisms to minimize fund misuse (Mardiasmo, 2018; Supriatna, 2015).

Accountability (Answerability)

Formal accountability is maintained through annual financial reports, but interviews reveal that these documents are treated primarily as routine administrative tasks.

A village head (Interview, Tilango, March 2024) explained:

“We prepare the accountability report every year as required, but it is more about completing the document than evaluating the results.”

Document review supported this view: reports mainly include expenditure summaries but rarely assess social or developmental impacts.

This pattern demonstrates a compliance-based accountability culture, where “being accountable” is understood as submitting documents rather than reflecting on performance quality.

Responsiveness

Levels of responsiveness differ among villages. Some communities hold regular *musyawarah desa* (village deliberation meetings) to collect feedback on development priorities such as infrastructure or education. However, follow-up actions are often delayed or unfulfilled due to budget limitations.

A community member (Interview, Tilango, May 2024) shared:

“We proposed a road repair project last year, but it was postponed because the funds were reallocated.”

This finding shows that participatory mechanisms exist formally but lack consistent implementation. Observation revealed that many community proposals remain pending without documented reasons.

Responsive governance requires timely adjustments to community needs—an aspect still inconsistently realized in Tilango District (Hermanto, 2018; Prasetyo et al., 2023).

Across all five dimensions, the study finds that accountability in Tilango District is administratively adequate but substantively weak. The structure for transparency, reporting, and participation exists, yet its execution remains partial, fragmented, and compliance-driven. Strengthening local administrative capacity, preventive monitoring, and participatory responsiveness is essential for advancing the principles of Good Governance at the village level.

Transparency as Symbolic Compliance

Transparency in Tilango tends to serve symbolic rather than substantive purposes. Information disclosure is treated as an administrative duty instead of a participatory process. This confirms the argument of Mardiasmo (2018) that public transparency often becomes formalistic when not supported by active citizen involvement. Mulgan (2000) also emphasized that true transparency requires mutual interaction between government and the governed, not just the publication of data.

Responsibility and Capacity Gaps

Limited technical capacity among village staff weakens their ability to fulfill responsibilities effectively. This aligns with Supriatna (2015), who argued that accountability depends not only on regulations but also on human resources' competence. The reliance on sub-district facilitators shows that decentralization without adequate training risks administrative dependency rather than autonomy.

Weak Preventive Control Mechanisms

The findings suggest that control systems in Tilango remain reactive. Internal supervision occurs only after irregularities are detected. This pattern supports Mardiasmo's (2018) view that effective control should integrate prevention, detection, and correction. Lack of early monitoring tools such as performance indicators or community scorecards – reduces the ability to detect misuse early. Sustainable accountability systems depend on both formal audits and community-based oversight to ensure funds are used efficiently (Abidin, 2015).

Accountability as Compliance

Accountability reports in Tilango reflect a compliance culture rather than performance evaluation. This finding echoes Romadhon and Nawawi (2024), who found that many village governments prepare reports merely to satisfy bureaucratic requirements. Within the NPM framework, accountability should be result-oriented, linking financial inputs to measurable social outcomes (Hood, 1991). The lack of performance indicators in Tilango reduces the usefulness of reports for decision-making.

Responsiveness and Public Trust

Although community meetings are held regularly, responsiveness remains low when feedback is not translated into action. This gap weakens public trust in the local government. According to Pope (2006), participatory governance requires responsiveness to maintain legitimacy and prevent corruption. The limited flexibility in adjusting village budgets illustrates structural barriers in translating public aspirations into policy implementation.

Integrative Perspective

Combining the five accountability dimensions reveals that Tilango's accountability system is administratively adequate but substantively weak. The village administration complies with the formal structure of Good Governance planning, reporting, and monitoring but has not yet internalized its ethical and participatory essence. In line with New Public Management (Hood, 1991), accountability should encourage performance-based governance and responsiveness to community outcomes. To reach this stage, Tilango's village administrations need continuous capacity building, transparent digital reporting, and stronger community monitoring mechanisms.

CONCLUSION

This study concludes that the implementation of accountability in village fund management in Tilango District, Gorontalo Regency remains partial and inconsistent across the five dimensions of accountability: transparency, responsibility, control, answerability, and responsiveness.

Transparency has been applied only at a basic procedural level. Although information boards and community meetings exist, financial data are not consistently updated or easily accessible to citizens. This indicates that information disclosure serves more as an administrative formality rather than a means of substantive public evaluation.

Responsibility among village officials is limited by the capacity of human resources. Many village staff rely heavily on sub-district facilitators for report preparation, reducing initiative and a sense of ownership in managing village funds.

Control and supervision mechanisms remain weak, particularly in preventive aspects. Internal controls tend to be reactive, while external audits focus mainly on compliance rather than improving performance.

Answerability is generally practiced through the submission of annual accountability reports. However, these reports are often treated as administrative obligations rather than reflective evaluations of program achievements.

Responsiveness to community aspirations is also relatively low. Although participatory meetings are regularly conducted, many community proposals are not followed up due to budget constraints or shifting policy priorities. Overall, the accountability system in Tilango District demonstrates administrative adequacy but lacks substantive quality. Institutional mechanisms are in place, yet their ethical, participatory, and performance-oriented dimensions remain underdeveloped.

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