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From Disclosure to Comprehension: Good Governance in Village Fund Management in Liu Village, Wajo Regency, Indonesia

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Abstract

Indonesia's Village Fund (*Dana Desa*) has become a central instrument of rural development, yet most studies of its governance stop at whether transparency, participation, and accountability have been "implemented". This article examines how these three principles are enacted, and how they depend on one another, in the management of the Village Fund in Liu Village, Sabbangparu District, Wajo Regency, South Sulawesi. Using an analytical framework that distinguishes the availability, accessibility, and comprehensibility of information; the presence, voice, and influence of residents; and horizontal, upward, and downward accountability, the study adopts a qualitative single-case design. Data were collected between October 2025 and January 2026 through semi-structured interviews with five purposively selected informants (a village operator acting on behalf of the village head, the chair of the Village Consultative Body, and three community figures), non-participant observation of village forums, and analysis of village planning, budget, and accountability documents. Budget information in Liu is disclosed but not comprehended: summary figures are posted and read out, but most residents cannot use them. Participation reaches the consultation rung and is strongest as labour contribution to physical works, while accountability runs horizontally to the Village Consultative Body and upward to supra-village authorities, with weak downward accountability to residents. These gaps are linked, because limited comprehension constrains voice and limited voice weakens residents' capacity to question reports. The article contributes the notion of a disclosure–comprehension gap as the hinge between the three principles and argues, following the "good enough governance" perspective, that comprehension-oriented disclosure is a feasible first priority for small villages. Because the findings rest on a single village and five informants, without the village head or ordinary residents, they support analytical rather than statistical generalisation.

Keywords: Village Fund, Transparency, Participation, Downward Accountability, Good Governance.

INTRODUCTION

Since the enactment of Law Number 6 of 2014 on Villages, most recently amended by Law Number 3 of 2024, Indonesian villages have received direct fiscal transfers through the Village Fund (*Dana Desa*), financed from the State Revenue and Expenditure Budget (APBN) to support village

administration, development, community development, and community empowerment (Republik Indonesia, 2014, 2024a). The national allocation reached Rp71 trillion in the 2025 State Budget and was set at Rp60.57 trillion for 2026, of which 58.03 per cent (Rp34.57 trillion) was earmarked to support the Village and Urban Village Cooperatives (*Koperasi Desa/Kelurahan Merah Putih*) programme (Kementerian Keuangan, 2026; Republik Indonesia, 2024b). The Village Fund is therefore not only a fiscal instrument but also an arena in which national priorities and village choices meet.

The amount of money flowing into villages makes the quality of its governance a pressing concern. Indonesia Corruption Watch recorded 187 corruption cases in the village sector in 2023 and 77 in 2024; in both years, the village sector had more cases than any other sector monitored (Indonesia Corruption Watch, 2024, 2025). Village financial management is regulated by Minister of Home Affairs Regulation Number 20 of 2018, which requires village finances to be managed transparently, accountably, and participatively (Kementerian Dalam Negeri, 2018). The rules governing the Village Fund itself change frequently. Minister of Finance Regulation Number 201/PMK.07/2022 was revoked by Regulation Number 145 of 2023, which governed the Village Fund until it was replaced by Regulation Number 7 of 2026; the 2025 allocation and use were regulated by Regulation Number 108 of 2024 as amended by Regulation Number 81 of 2025, which linked part of the disbursement to the formation of village cooperatives (Kementerian Keuangan, 2022, 2023, 2024, 2025, 2026). National priorities also constrain what villages can decide: for 2025, at least 20 per cent of the Village Fund had to be allocated to food security and up to 15 per cent to direct cash transfers for extreme poverty, alongside other priority programmes such as stunting prevention (Kementerian Desa dan Pembangunan Daerah Tertinggal, 2025; Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi, 2024). For the period covered by this study, then, the share of the Village Fund that residents could actually influence through village deliberation was narrower than the overall allocation suggests.

A substantial body of research has examined the governance of the Village Fund. Longitudinal evidence from forty villages shows that the 2014 Village Law expanded the resources and potential responsiveness of village governments but left substantial risks of capture and weak accountability (Antlöv et al., 2016), and early assessments warned that fiscal transfers had outpaced the administrative and oversight capacity needed to manage them (Lewis, 2015). Quantitative studies identify organisational and behavioural determinants of accountability: Diansari et al. (2023), for example, found that internal control and organisational commitment alone did not improve Village Fund accountability, whereas prosocial behaviour did. Political-economy research goes further, showing that in a "best practice" village in Central Java the formal adoption of participation, transparency, and accountability measures did not prevent the Village Fund from being captured by the village ruling class (Sidik & Habibi, 2024). Studies in Wajo Regency mostly report that village governments meet the formal requirements of good governance. In Pallawarukka and Ujungnge, information is published on boards and through websites or social media, and reports are submitted regularly to higher authorities, although participation in Ujungnge remains low (Nurisna et al., 2023; Patmasari & Ilham, 2022); in Towalida, transparency was found to be guaranteed by regulation but still in need of improvement in practice (Ramdhani et al., 2023). These studies largely assess whether disclosure channels and reports exist rather than whether residents can understand and use the information. Elsewhere in South Sulawesi, studies in Bone Regency and in Mangasa describe transparency that is largely procedural, accountability directed upward to supervisory bodies, and financial reports that residents find too technical to understand (Hidayat, 2025; Ichsan et al., 2026).

Two limitations run through this literature. First, most case studies assess each principle separately against a checklist and conclude that implementation is "good but not yet optimal", which says little about *why* formal compliance fails to become substantive governance. Second, the relationships between the principles are usually asserted rather than examined: it is commonly said that transparency enables participation and accountability, but few studies trace how a gap in one principle produces gaps in the others. This article addresses these limitations by treating the comprehensibility of budget information as the hinge between transparency, participation, and accountability, and by examining, in one village, how a gap between disclosure and comprehension shapes the other two principles.

Conceptually, the United Nations Development Programme (UNDP, 1997) defines governance as the exercise of economic, political, and administrative authority to manage a country's affairs at all

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levels and lists the characteristics of good governance as participation, rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness and efficiency, accountability, and strategic vision. Grindle (2004, 2007) criticises such long normative lists as agendas that no developing-country government can pursue all at once, and argues for "good enough governance": prioritising a small number of reforms that are feasible and matter most in a particular context. This argument shapes the present study in two ways. It justifies focusing on three principles, transparency, participation, and accountability, which are the principles that Indonesian village finance regulation itself makes mandatory (Kementerian Dalam Negeri, 2018). It also raises the practical question of which of the three is a realistic priority for a small village with limited administrative capacity.

Table 1 sets out how the three principles were operationalised. For transparency, the study draws on Heald's (2006) distinction between nominal transparency, where information is formally released, and effective transparency, where it reaches and can be processed by its intended audience, and on Fox's (2007) related distinction between opaque and clear transparency. Transparency is therefore assessed in terms of availability, accessibility, and comprehensibility. Participation is assessed in terms of presence, voice, and influence, using Arnstein's (1969) ladder, on which consultation is a form of tokenism, and White's (1996) distinction between instrumental participation, in which residents contribute labour or resources to externally defined projects, and representative or transformative participation, in which they shape decisions (see also Cornwall, 2008). Accountability follows Bovens's (2007) definition of a relationship in which an actor must inform a forum, the forum can question and judge, and the actor may face consequences. Because a village government answers to several forums, the study distinguishes horizontal accountability to the Village Consultative Body (*Badan Permusyawaratan Desa*, BPD), an elected village body that checks the executive (O'Donnell, 1998); upward accountability to the sub-district, regency, and village facilitators; and downward or social accountability to residents (Fox, 2015; Malena et al., 2004).

Table 1. Analytical Framework

Principle	Dimensions	Indicators used in this study	Source concept
Transparency	Availability; accessibility; comprehensibility	What budget information is published (information board, deliberations, other media) compared with the full APBDes; who receives it and through which channels; whether residents can explain what the Village Fund is spent on	UNDP (1997); Heald (2006); Fox (2007)
Participation	Presence; voice; influence	Attendance at deliberations by gender and hamlet; who speaks; whether residents' proposals enter the RKPDes/APBDes; nature of involvement in implementation (decision-making or labour)	Arnstein (1969); White (1996); Cornwall (2008)
Accountability	Horizontal; upward; downward (social)	Which reports are produced, for which forum and when; whether the forum can question the report; whether residents receive and can question accountability information	Bovens (2007); O'Donnell (1998); Malena et al. (2004); Fox (2015)
Supporting and inhibiting factors	Institutional; capacity; social	Conditions that informants and documents associate with stronger or weaker performance on the three principles	Grindle (2004, 2007)

Source: Compiled by the authors, 2026.

Liu Village, Sabbangparu District, Wajo Regency, provides the empirical case. Its Village Fund is used each year for physical development and community empowerment, and it formally meets the main governance requirements: budget information is posted, deliberations are held, and accountability reports are produced. This makes it suitable for asking what formal compliance does and does not achieve. Because Village Fund activities are planned, budgeted, and reported through the village budget (*Anggaran Pendapatan dan Belanja Desa*, APBDes), the documents analysed cover the whole APBDes, but the analysis focuses on activities financed by the Village Fund. The study addresses two questions:

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(1) how are transparency, participation, and accountability enacted in the management of the Village Fund in Liu Village, assessed against the dimensions in Table 1; and (2) how do the three principles interact, and which factors support or constrain them? The article contributes empirical evidence from Wajo during a period of increasing central earmarking of the Village Fund, and a conceptual argument that the disclosure–comprehension gap links the three principles.

METHODS

The study used a qualitative single-case design to examine governance practices in their real-life context (Creswell & Creswell, 2018; Merriam & Tisdell, 2015). The aim is analytical rather than statistical generalisation: the case is used to examine how the principles in Table 1 interact, not to estimate how common particular practices are across villages (Yin, 2018).

Liu Village is located in Sabbangparu District, Wajo Regency, South Sulawesi Province. It has a population of 1,487 people (Badan Pusat Statistik Kabupaten Wajo, 2025), is divided into three hamlets (*dusun*), and its economy relies mainly on agriculture. In 2025, the APBDes of Liu amounted to Rp1,286,912,000, of which Rp782,450,000 (60.8 per cent) came from the Village Fund; the indicative Village Fund ceiling for 2026 communicated by the regency during fieldwork was Rp667,400,000. The main Village Fund–financed items in 2025 were a concrete farm road (Rp285,000,000), drainage works (Rp118,750,000), the food security programme (Rp160,000,000, or 20.4 per cent), community empowerment activities such as Posyandu, early-childhood education, and farmer training (Rp113,526,500), BLT-DD cash transfers for 12 households (Rp43,200,000, or 5.5 per cent), stunting prevention (Rp38,500,000), and operational costs (Rp23,473,500, or 3.0 per cent). Liu was selected as a typical case of a small agricultural village in Wajo that meets the formal governance requirements: its Village Fund allocation is close to the district median, it submitted its reports on time in 2024 and 2025, and no irregularities were recorded in the regency inspectorate's 2023–2024 audits. Access to the site was obtained through a research permit from the Wajo Regency government and an introduction to the village government by the Sabbangparu sub-district office. Fieldwork took place from October 2025 to January 2026. During this period, the following village forums were observed: the village deliberation (*Musyawarah Desa*) on the revision of the 2026 RKPDes and the draft 2026 APBDes (18 November 2025) and the village deliberation on the realisation of the 2025 APBDes (22 January 2026).

Primary data came from five informants selected purposively for their position in, involvement in, or knowledge of Village Fund management (Table 2). The village head could not be interviewed because he was on official duty outside the village on both scheduled interview dates and delegated the interview; the village operator, who enters budget data in the village financial system (Siskeudes), prepares expenditure documentation, and compiles the semester and annual reports, was nominated to answer on behalf of the village government. The sample has important gaps. It does not include the village secretary or the head of finance (*kaur keuangan*), the village facilitator (*pendamping desa*), women (all five informants are men), or ordinary residents without community roles; all three community informants are community figures, who are more likely to attend and speak at village forums than ordinary residents. With five interviews, data saturation cannot be claimed (Guest et al., 2006). These gaps are addressed in two ways: interview data were checked against documents and observation wherever possible, and the conclusions are restricted to what this evidence can support. The gaps are discussed further in the limitations section.

Table 2. Research Informants

Code	Informant category	Role in Village Fund governance	Interview date and length
I1	Village government (village operator, on behalf of the village head)	Budget planning, administration, and reporting	14 Oct 2025; 62 min
I2	Village Consultative Body (BPD) leadership	Representation and oversight	16 Oct 2025; 55 min
I3	Community figure (religious)	Community figure	21 Oct 2025; 41 min
I4	Community figure (education)	Community figure	23 Oct 2025; 47 min
I5	Youth representative	Participant in village deliberations	4 Nov 2025; 38 min

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Secondary data consisted of village documents: the RKPDes for 2026, the APBDes for 2025 and the draft APBDes for 2026, the budget realisation reports for semester I of 2025 and the full 2025 fiscal year, the minutes and attendance lists of the two village deliberations observed, and the accountability report for 2025, together with relevant regulations. The documents were used for triangulation in three specific ways: the content of the information board was compared with the full APBDes; attendance lists and minutes were used to establish who attended deliberations and whose proposals were recorded; and report dates were compared with regulatory deadlines and the sub-district's receipt register.

Interviews were semi-structured and followed a guide of ten open questions organised by the dimensions in Table 1 (Appendix 1). They were conducted in a mixture of Bugis and Indonesian, according to each informant's preference, audio-recorded with permission, and transcribed in the original language. Quotations presented in this article were translated into English by the first author, a native Bugis speaker, and checked by the second author. Observation focused on who attended village forums, who spoke, and how budget information was presented. Data were analysed using the interactive model of Miles et al. (2014). The first coding cycle applied deductive codes derived from Table 1; a second cycle added inductive codes for themes not anticipated by the framework, such as labour contribution and the perceived complexity of reports.

Trustworthiness was addressed through the following concrete procedures (Lincoln & Guba, 1985; Nowell et al., 2017). For credibility, accounts from the village government and the BPD were compared with those of community informants (source triangulation), and interview claims about information delivery, attendance, and reporting were checked against the documents and observation notes described above (method triangulation). Member checking was carried out with I1 and I2 by presenting a written summary of preliminary findings at a meeting in the village office on 27 January 2026; as a result, the date on which the information board was last updated was corrected, and I2 added that the BPD meets the village government quarterly rather than monthly; neither informant disputed the main findings. For dependability and confirmability, an audit trail of field notes, coding memos, and document records was kept. For transferability, the case context is described in detail above.

Ethical safeguards were applied throughout. The study was conducted under a research permit issued by the Wajo Regency Investment and One-Stop Integrated Service Office (DPMPTSP); under the authors' institutional rules, formal ethics committee approval is not required for low-risk social research of this kind. All informants were informed of the purpose of the study and gave oral consent, recorded on a consent sheet, before the interviews. Because roles in a village of fewer than 1,500 people are easily identifiable, community informants are described by generic categories, names are not used, and quotations that could identify individuals have been omitted. The village operator and the BPD leadership consented to being described by their institutional role.

RESULTS AND DISCUSSION

Results

The findings are organised by the dimensions of the analytical framework. The first three subsections address the three principles; the fourth addresses supporting and inhibiting factors.

Transparency: Available but Not Comprehended

All informants agreed that openness of Village Fund information is important. The village government stated that budget information is conveyed through village deliberations and an information board. The board is located in front of the village office and, at the time of observation, displayed total revenue by source and total expenditure by field for the 2025 APBDes; it was last updated in March 2025 (Table 3). Comparison with the APBDes showed that the board presented totals for the five expenditure fields but none of the 37 activities in the APBDes, including the 11 financed by the Village Fund, and no realisation figures. Liu has no village website. A Facebook page managed by the village government posts photographs of activities irregularly but contains no budget information.

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Table 3. Budget Information in the 2025 APBDes and on the Information Board

Item	2025 APBDes document	Information board
Revenue by source	Village Fund Rp782,450,000; Village Fund Allocation (ADD) Rp452,312,000; tax and levy revenue sharing Rp37,150,000; village own-source revenue Rp15,000,000; total Rp1,286,912,000	Shown (four totals)
Expenditure by field	Government administration Rp405,535,500; development Rp482,250,000; community affairs Rp52,400,000; empowerment Rp298,526,500; emergency and urgent needs Rp48,200,000	Shown (five totals)
Individual activities	37 activities, 11 financed by the Village Fund, with amounts and locations	Not shown
Mandatory Village Fund priorities	Food security Rp160,000,000 (20.4%); BLT-DD Rp43,200,000 (5.5%)	Not shown
Realisation	Semester I and year-end realisation reports	Not shown; board not updated after March 2025

Source: Processed by the authors from the 2025 APBDes and field observation, 2025.

Explanation of the budget took place mainly in deliberation forums. Observation of the deliberations of 18 November 2025 and 22 January 2026 showed that budget information was read out by the village operator as totals per field from a projected spreadsheet; no printed copies were distributed and no time was set aside for questions on individual items. Only residents who attended these forums heard any explanation, and attendance was limited (see the next subsection).

> *"Information on the budget is actually available. It is usually delivered through village deliberations and posted on the information board. However, not all residents access it or pay attention to it." (I1)*

The BPD leadership and the education figure noted that not all residents can obtain or understand the information, and the youth representative stated that the information exists but "is not widely socialised" (I5). Community informants said that they knew the total size of the budget but could not say which activities the Village Fund had financed or how much each had cost. Transparency in Liu is thus present in the sense of availability, partial in accessibility, and weak in comprehensibility.

Participation: Presence without Influence

Residents are invited to planning deliberations. The attendance list of the deliberation on 18 November 2025 records 41 participants, of whom 9 were women, from all three hamlets; 17 were village officials, BPD members, or hamlet and neighbourhood heads. The accountability deliberation on 22 January 2026 was smaller, with 28 participants, of whom 5 were women.

Informants consistently described participation in planning as uneven: many residents attend only as listeners, and those who voice opinions tend to be the same people. Observation of the deliberation on 18 November 2025 confirmed this pattern: of the eight participants who spoke, six were hamlet heads or community figures, one was the chair of the village women's organisation (PKK), and one was a farmer without a community role. The BPD leadership described it as follows:

> *"Community involvement already exists, especially in planning through deliberations. But those who really express their opinions are only some. Some only attend and listen. In programme implementation, people are more easily involved because the work is directly in the field." (I2)*

The minutes record 14 proposals submitted through the three hamlet meetings. Six entered the revised 2026 RKPDes, four of them physical works and two agricultural support; three were postponed because the village government expected a smaller regular Village Fund allocation in 2026; and five were not adopted, with no reason recorded. Informants attributed the limited voice to residents' work commitments, low interest, a lack of confidence in speaking, and limited awareness of the importance of participating even when invitations had been distributed. As the youth representative put it, "those

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who take part in decisions are usually the same people" (I5). By contrast, involvement is high during implementation, particularly through mutual cooperation (*gotong royong*) and physical work on the farm road and drainage works.

Accountability: Horizontal and Upward, Weak Downward

Table 4 summarises the accountability relationships identified from documents and interviews. The village government produces the reports required by regulation and presents them in the relevant forums. The village government acknowledged that the process involves a heavy administrative load but stated that it can still be carried out according to the rules.

Table 4. Accountability Relationships in Village Fund Management in Liu Village

Type	Forum	Report or mechanism	Timing and evidence
Horizontal	Village Consultative Body (BPD)	Report on the implementation of village government (LKPPD) 2025; 2025 APBDes realisation report	Discussed with the BPD on 22 January 2026; on time; minutes
Upward	Regent via sub-district; village facilitator; regency inspectorate	Semester I 2025 realisation report; year-end accountability report on 2025 APBDes realisation; Village Fund realisation entered in the national system	14 July 2025 and 28 January 2026; both on time; sub-district receipt register
Downward (social)	Residents	Summary information on the board; oral explanation in deliberations	Board updated March 2025 (budget only); oral summary of 2025 realisation by field on 22 January 2026

Source: Processed by the authors from village documents and interviews, 2026.

Community informants agreed that reports exist but emphasised that only general information reaches residents, so most residents do not understand the details of the accountability reports. Regarding oversight, the village government and the BPD stated that supervision is carried out by the BPD and village facilitators and that the village government is open to inspections and evaluations. The BPD leadership admitted, however, that not every activity can be supervised in detail, and community informants noted that ordinary residents are rarely involved in direct oversight:

> *"There is supervision, but maybe it is not very strict or not known by many people. So the community does not really feel involved in supervising." (I5)*

Supporting and Inhibiting Factors

Table 5 presents the factors identified by informants. The village government highlighted clear regulations that provide procedural guidance and routine deliberations that prevent unilateral decisions. The BPD leadership emphasised cooperation between the village government and the BPD in planning and supervision, while community informants pointed to the involvement of community leaders and a sense of togetherness built through deliberation and mutual cooperation. The inhibiting factors centred on low and uneven participation, limited time for comprehensive supervision, residents' limited understanding of programmes and budgets, and the limited capacity of village officials, who often hold multiple duties and must continually adjust to frequent regulatory changes.

Table 5. Supporting and Inhibiting Factors

Type	Factor	Mentioned by
Supporting	Clear regulations providing procedural guidance	I1
Supporting	Routine village deliberations	I1, I2
Supporting	Cooperation between the village government and the BPD	I2
Supporting	Involvement of community leaders; tradition of deliberation and mutual cooperation	I3, I4
Inhibiting	Low and uneven community participation	I2, I4, I5

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Type	Factor	Mentioned by
Inhibiting	Limited capacity of village officials; multiple duties; frequent regulatory changes	I1, I2
Inhibiting	Residents' limited understanding of budget information	I2, I4, I5
Inhibiting	Limited time and scope for detailed supervision	I2

Source: Processed by the authors from interview data, 2026.

Table 6. Summary of Findings by Dimension

Principle	In place	Gap	Main evidence
Transparency	Budget information posted and read out (availability)	Summary figures only; explanation reaches forum attendees only; low comprehension	Interviews (I1–I5); information board; APBDes; observation
Participation	Residents invited; high involvement in physical works (presence)	Voice concentrated in a small group; limited influence on priorities	Interviews (I2, I5); attendance lists; minutes; observation
Accountability	Reports to the BPD and supra-village authorities (horizontal, upward)	Residents receive general information only and rarely question reports (downward)	Interviews (I1, I2, I5); accountability reports

Source: Processed by the authors, 2026.

Discussion

Disclosure without Comprehension

In terms of Table 1, transparency in Liu Village is nominal rather than effective (Heald, 2006): information is released, but in a form and through channels that do not allow most residents to process it. In Fox's (2007) terms, it is closer to opaque than to clear transparency, because posting summary totals discloses that a budget exists without revealing how the Village Fund is actually spent. UNDP (1997) stresses that information must be accessible and understandable to those affected, and it is precisely this second part of the definition that Liu does not yet meet. The pattern is not unique to Liu. Studies in Mangasa and in Bone Regency report the same combination of procedural disclosure and technical reports that residents struggle to understand (Hidayat, 2025; Ichsan et al., 2026), so Liu appears typical rather than distinctive in this respect. The comparison with other Wajo studies is instructive in a different way. Those studies judged transparency largely by the existence of disclosure channels such as information boards, websites, and social media, and therefore tended to report it as achieved (Nurisna et al., 2023; Patmasari & Ilham, 2022). By that standard Liu would also qualify. The Liu case suggests that channel-based assessments can overstate effective transparency, and that the disclosure–comprehension gap may be a structural feature of village transparency rather than a local failing.

Participation as Consultation and Labour

On Arnstein's (1969) ladder, participation in Liu sits at the consultation rung: residents are invited and heard, but their influence on decisions is limited. Arnstein classifies consultation as a form of tokenism, and the Liu case shows why: attendance does not translate into voice, and voice is concentrated among the same small group. The high involvement in physical implementation is better understood as labour contribution than as participation in Arnstein's sense. It corresponds to what White (1996) calls instrumental participation, in which residents' labour reduces the cost of projects whose content has already been decided (see also Cornwall, 2008). The concentration of voice among community figures echoes the finding that formal participatory institutions can coexist with domination by a village elite (Sidik & Habibi, 2024), although this study does not have the data on land ownership or class position needed to test that explanation. The national context matters as well. When at least 20 per cent of the 2025 Village Fund was reserved for food security and a large part of the 2026 allocation was earmarked for village cooperatives (Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi, 2024; Kementerian Keuangan, 2026), the space in which residents' voice could change priorities was narrow even before local barriers to participation came into play.

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Horizontal and Upward Rather than Downward Accountability

Bovens (2007) defines accountability as a relationship in which an actor informs a forum, the forum questions and judges, and consequences may follow. In Liu, the forums able to perform these functions are formal institutions. The BPD provides horizontal accountability (O'Donnell, 1998), and the sub-district, regency, and village facilitator provide upward accountability. Downward or social accountability to residents, the ultimate principals of the Village Fund, is weak (Fox, 2015; Malena et al., 2004). Residents receive information only in general terms, so the information phase is incomplete and the questioning phase hardly occurs. A similar orientation towards supervisory bodies rather than residents has been reported in other villages in South Sulawesi (Ichsan et al., 2026). The capacity constraints mentioned by informants help explain this orientation: where officials with multiple duties must meet reporting requirements from above, those requirements are likely to take precedence over explaining the budget to residents.

Interdependence: How the Gaps Connect

The three gaps reinforce one another, and the interview data show how. The youth representative who described budget information as "not widely socialised" also observed that decisions are taken by "the same people" and that residents "do not really feel involved in supervising" (I5). The BPD leadership linked the passivity of residents in deliberations to their limited understanding of programmes (I2). An episode at the deliberation of 18 November 2025 illustrates the mechanism. A farmer from one hamlet asked why the 2025 farm road had stopped short of his fields. The operator replied by citing the total for the development field and said that the remaining section would be considered the following year. The farmer did not follow up, and neither the question nor the answer was recorded in the minutes. Asked about such exchanges, the education figure said that residents "do not want to ask further because they do not understand the numbers" (I4). The sequence runs from comprehension to voice to accountability. Residents who cannot interpret budget information have little to say in deliberations, and residents who do not take part in deciding priorities have neither the information nor the standing to question accountability reports. This is consistent with Fox's (2015) argument that information disclosure produces accountability only when it is combined with collective voice and a forum with the power to respond. Strengthening one principle in isolation is therefore unlikely to be sufficient: more frequent reporting without more comprehensible information would not change the pattern observed here.

Supporting Factors and a Good-Enough Priority

The supporting factors are mainly institutional and social. Cooperation between the village government and the BPD is cooperation between two formal village institutions; it supports horizontal accountability but does not show that non-government actors shape budget decisions. The local tradition of deliberation and mutual cooperation is a form of social capital that is currently used mainly for implementation. The question raised by Grindle's (2004, 2007) "good enough governance" is which reform a village with limited capacity should attempt first. The Liu case suggests that comprehension-oriented disclosure is a realistic priority. It lies within the village government's own authority, requires few additional resources, and, because comprehension is the hinge identified above, is the change most likely to improve participation and downward accountability as well.

CONCLUSION

Conclusion

Good governance in Village Fund management in Liu Village is procedural rather than substantive. Transparency exists as the disclosure of summary information, but most residents cannot comprehend or use it. Participation reaches the consultation rung and is strongest as labour contribution to physical works. Accountability operates horizontally to the BPD and upward to supra-village authorities, while downward accountability to residents remains weak. Implementation is supported by clear regulations, routine deliberations, and cooperation between village institutions, and is constrained by low and uneven participation, limited official capacity, and weak public understanding of budget information. The main

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contribution of the article is to show that these gaps are connected: the disclosure–comprehension gap limits residents' voice, and limited voice in turn weakens their ability to hold the village government to account.

The study has several limitations. It is a single case and does not support statistical generalisation. It relies on five informants, did not include the village head, the village secretary or head of finance, the village facilitator, women, or ordinary residents without community roles, and does not reach data saturation. Community informants were community figures, who are more likely to participate than other residents, so the participation gap may be underestimated. Although interview data were checked against documents and observation, several findings, particularly on comprehension, rest on informants' perceptions rather than on direct measurement.

Recommendation

For the Liu Village government, the findings point to comprehension-oriented disclosure: presenting Village Fund information at the level of individual activities, with amounts, locations, and progress, in plain language; explaining the budget in hamlet-level meetings rather than only in village-wide forums; and using the existing village Facebook page to publish the same activity-level information. Inviting residents who are not community figures to deliberations, and recording their proposals and the response to them, would make influence visible. For the Wajo Regency government and village facilitators, technical assistance should cover not only report preparation but also the presentation of budget information to residents. Future research should compare several villages, include women and ordinary residents, and measure residents' comprehension of budget information directly, for example through a short survey, to test whether the disclosure–comprehension mechanism identified here holds more widely.

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